

PETITION TO ESTABLISH
THE GARDNER TRAILS
COMMUNITY
DEVELOPMENT DISTRICT

Submitted by:

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517 E. College Avenue
Tallahassee, Florida 32301
(877) 350-0372 (telephone)

BEFORE THE BOARD OF COUNTY COMMISSIONERS
POLK COUNTY, FLORIDA
PETITION TO ESTABLISH THE GARDNER TRAILS
COMMUNITY DEVELOPMENT DISTRICT

Petitioner, Prince Poinciana, LLC, a Florida limited liability company (hereafter “Petitioner”), hereby petitions the Polk County Board of County Commissioners pursuant to the “Uniform Community Development District Act of 1980,” Chapter 190, *Florida Statutes*, to establish a community development district (hereafter “District”), with respect to the land described herein. In support of this petition, Petitioner states:

1. Location and Size. The proposed District will be located generally east of Lake Marion Creek Drive, west of Marigold Avenue, southwest of the Lake Marion Creek in Polk County, Florida (hereafter “County”). **Exhibit 1** depicts the general location of the lands comprising the proposed District. The proposed District covers approximately 160.278 acres of land, more or less. A metes and bounds legal description of the external boundaries of the District is set forth in **Exhibit 2**.
2. Excluded Parcels. There are no parcels within the external boundaries of the proposed District which are to be excluded from the District.
3. Landowner’s Consent. Petitioner has obtained written consent to establish the District from the owner of one hundred percent (100%) of the real property located within the proposed District. Documentation of consent to the establishment of the District is included in **Exhibit 3**.
4. Initial Board Members. The five persons designated to serve as the initial members of the Board of Supervisors of the proposed District, each of whom meets the requirements of Section 190.006(2)(d), *Florida Statutes*, are as follows:

Name: Ian Prince

Address: 250 Magnolia Ave #102
Winter Haven, Florida 33880

Name: Meghan Mackie
Address: 250 Magnolia Ave #102
Winter Haven, Florida 33880

Name: Stephen Kalogridis
Address: 250 Magnolia Ave #102
Winter Haven, Florida 33880

Name: John McKay
Address: 18416 Canary Lane
Lutz, Florida 33558

Name: Ashley Prince
Address: 250 Magnolia Ave #102
Winter Haven, Florida

All of the above-listed persons are residents of the state of Florida and citizens of the United States of America.

5. Name. The proposed name of the District is The Gardner Trails Community Development District.

6. Existing and Future Land Uses. **Exhibit 4** shows the existing use for the lands contained in the proposed District and surrounding areas. The distribution, location, and extent of the public and private land uses proposed for the District by the future land use plan element of the County's Future Land Use Plan are depicted in **Exhibit 4**. The proposed land uses for lands contained within the proposed District are consistent with the approved County's Future Land Use Plan.

7. Major Water and Wastewater Facilities. **Exhibit 5** indicates the location of major outfall canals and drainage basins for the lands within the proposed District as well as the location of existing major trunk water mains, reuse water mains, proposed storm drainage pipes, and wastewater interceptors within the lands proposed to be included within the District.

8. District Facilities and Services. The District is presently expected to finance, construct, install, and maintain improvements and facilities to benefit the lands within the District in multiple phases over an estimated time period from 2026 through 2028. **Exhibit 6** describes the construction timetable and the types of facilities the District presently expects to finance, construct, and install, as well as the entities anticipated for future ownership, operation, and maintenance. The estimated costs of construction are also identified in **Exhibit 6**. Actual construction timetables and expenditures will likely vary, due in part to the effects of future changes in the economic conditions upon costs such as labor, services, materials, interest rates and market conditions.

9. Statement of Estimated Regulatory Costs. **Exhibit 7** is the statement of estimated regulatory costs (“SERC”) prepared in accordance with the requirements of Section 120.541, *Florida Statutes*. The SERC is based upon presently available data. The data and methodology used in preparing the SERC accompany it.

10. Authorized Agent. The Petitioner's authorized agent is Kilinski | Van Wyk PLLC, as evidenced by the Authorization of Agent attached to this petition as **Exhibit 8**. Copies of all correspondence and notices should be sent to:

Jennifer Kilinski, Esq.
jennifer@cddlawyers.com
Kilinski | Van Wyk PLLC
517 East College Avenue
Tallahassee, Florida 32301
Attorneys for Petitioner

11. This petition to establish The Gardner Trails Community Development District should be granted for the following reasons:

a. Establishment of the District and all land uses and services planned within the proposed District are not inconsistent with applicable elements or portions of the effective State Comprehensive Plan, or the County Comprehensive Plan.

b. The area of land within the proposed District is part of a planned community. It is of sufficient size and is sufficiently compact and contiguous to be developed as one functional and interrelated community.

c. The establishment of the District will prevent the general body of taxpayers in the County from bearing the burden for installation of the infrastructure and the maintenance of certain facilities within the development encompassed by the District. The District is the most cost-effective and efficient alternative for delivering community development services and facilities to the proposed community without imposing an additional burden on the general population of the local general-purpose government. Establishment of the District in conjunction with a comprehensively planned community, as proposed, allows for more efficient use of resources.

d. The community development services and facilities of the District will not be incompatible with the capacity and use of existing local and regional community development services and facilities. In addition, the establishment of the District will provide a perpetual entity capable of making reasonable provisions for the operation and maintenance of the District's services and facilities.

e. The area to be served by the proposed District is amenable to separate special-district government.

WHEREFORE, Petitioner respectfully requests the Polk County Board of County Commissioners to:

a. schedule a public hearing in accordance with the requirements of Section 190.005(2)(b), *Florida Statutes*, as amended;

b. grant the petition and adopt an ordinance establishing the District pursuant to Chapter 190, *Florida Statutes*;

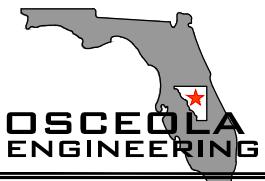
c. consent to the District's exercise of certain additional powers to finance, fund, plan, establish, acquire, construct, enlarge or extend, equip, operate, and maintain systems and facilities for: parks and facilities for indoor and outdoor recreational, cultural, and educational uses, and security facilities and systems, including but not limited to fencing, walls, electronic intrusion detection systems, and surveillance equipment all as authorized and described by Section 190.012(2)(a) and (d) and (3), *Florida Statutes*.

RESPECTFULLY SUBMITTED, this 4th day of December 2025.

KILINSKI | VAN WYK PLLC

BY: /s/ Jennifer Kilinski
Jennifer Kilinski, Esq.
Florida Bar No. 69367
jennifer@cddlawyers.com
Kilinski | Van Wyk PLLC
517 East College Avenue
Tallahassee, FL 32301
(877) 350-0372 (telephone)
Attorney for Petitioner

EXHIBIT 1



Certificate of Authorization Number: 00020295
 1003 Florida Avenue, St. Cloud, FL 34789
 (407) 891-0462
 Fax: (407) 891-8173

LOCATION MAP

***The Gardner Trails
 Community
 Development District***

***Section 34, Township 27 S.,
 Range 28 E. Polk County, Florida***



SCALE: not to scale

EXHIBIT 1

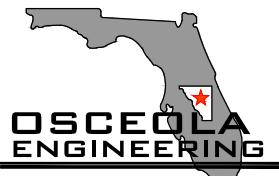
EXHIBIT 2

DESCRIPTION

THE SOUTHWEST 1/4 OF SOUTHWEST 1/4, AND THE EAST 1/2 OF SOUTHWEST 1/4, AND THE SOUTHEAST 1/4 OF NORTHWEST 1/4 OF SECTION 34, TOWNSHIP 27 SOUTH, RANGE 28 EAST, LYING WITHIN POLK COUNTY, FLORIDA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 34 SAID CORNER ALSO BEING THE NORTHWEST CORNER OF THE PLAT OF POINCIANA NEIGHBORHOOD 4, VILLAGE 7 AS RECORDED IN PLAT BOOK 53, PAGES 4 THROUGH 18 OF THE PUBLIC RECORDS OF SAID POLK COUNTY, FLORIDA; THENCE RUN NORTH 00°36'29" EAST ALONG THE WEST LINE OF SAID SOUTHWEST 1/4 OF THE SOUTHWEST 1/4, SAID LINE ALSO BEING THE EAST LINE OF THE PLAT OF POINCIANA NEIGHBORHOOD 2 WEST, VILLAGE 7, AS RECORDED IN PLAT BOOK 55, PAGES 5 THROUGH 18 OF SAID PUBLIC RECORDS OF POLK COUNTY, FLORIDA, A DISTANCE OF 1,313.64 FEET TO THE NORTHWEST 1/4 OF SAID SOUTHWEST 1/4 OF THE SOUTHWEST 1/4, SAID CORNER ALSO BEING THE SOUTHWEST CORNER OF THE PLAT OF POINCIANA NEIGHBORHOOD 2 EAST, VILLAGE 7, AS RECORDED IN PLAT BOOK 53, PAGES 1 THROUGH 3 OF SAID PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE RUN NORTH 89°20'47" EAST ALONG THE NORTH LINE OF SAID SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 AND ALONG THE SOUTH LINE OF SAID POINCIANA NEIGHBORHOOD 2 EAST, VILLAGE 7, A DISTANCE OF 1,320.80 FEET TO THE NORTHEAST CORNER OF SAID SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 AND THE SOUTHEAST CORNER OF SAID PLAT OF POINCIANA NEIGHBORHOOD 2 EAST, VILLAGE 7; THENCE RUN NORTH 00°37'59" EAST ALONG THE WEST LINE OF THE EAST 1/2 OF SAID SOUTHWEST 1/4, AND THE WEST LINE OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4, AND ALONG THE EAST LINE OF SAID PLAT OF POINCIANA NEIGHBORHOOD 2 EAST, VILLAGE 7, A DISTANCE OF 2,638.73 FEET TO THE NORTHWEST CORNER OF THE SOUTHEAST 1/4 OF THE NORTHWEST 1/4 AND THE NORTHEAST CORNER OF SAID POINCIANA NEIGHBORHOOD 2 EAST, VILLAGE 7; THENCE RUN NORTH 89°22'07" EAST ALONG THE NORTH LINE OF SAID SOUTHEAST 1/4 OF THE NORTHWEST 1/4, A DISTANCE OF 1,327.77 FEET TO THE NORTHEAST CORNER OF SAID SOUTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 34: THENCE RUN SOUTH 00°43'47" WEST ALONG THE EAST LINE OF SAID SOUTHEAST 1/4 OF THE NORTHWEST 1/4, AND ALONG THE EAST LINE OF THE EAST 1/2 OF THE SOUTHWEST 1/4 OF SAID SECTION 34, A DISTANCE OF 3,962.90 FEET TO THE SOUTHEAST CORNER OF SAID EAST 1/2 OF THE SOUTHWEST 1/4 SAID POINT BEING A POINT ON THE NORTH LINE OF THE AFOREMENTIONED PLAT OF POINCIANA NEIGHBORHOOD 4, VILLAGE 7; THENCE RUN SOUTH 89°34'56" WEST ALONG THE SOUTH LINE OF SAID EAST 1/2 OF THE SOUTHWEST 1/4 AND THE NORTH LINE OF SAID PLAT OF POINCIANA NEIGHBORHOOD 4, VILLAGE 7, A DISTANCE OF 1,500.93 FEET TO THE SOUTHEAST CORNER OF THE AFOREMENTIONED SOUTHWEST 1/4 OF THE SOUTHWEST 1/4; THENCE RUN SOUTH 89°34'58" WEST ALONG THE SOUTH LINE OF SAID SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 AND THE NORTH LINE OF SAID PLAT OF POINCIANA NEIGHBORHOOD 4, VILLAGE 7, A DISTANCE OF 1,140.18 FEET RETURNING TO THE **POINT OF BEGINNING**.

CONTAINING 6,981,714 SQUARE FEET OR 160.278 ACRES, MORE OR LESS.



1003 Florida Avenue, St. Cloud, FL 34769
(407) 891-0452
Fax: (407) 891-9173

The Gardner Trails Community Development District

*District
Description*

EXHIBIT 2

EXHIBIT 3

**CONSENT AND JOINDER OF LANDOWNER TO INCLUSION
IN PROPOSED COMMUNITY DEVELOPMENT DISTRICT**

The undersigned is the owner of certain lands more fully described in **Exhibit A** attached hereto and made a part hereof (“**Property**”).

The undersigned understands and acknowledges that Prince Poinciana, LLC (“Petitioner”) intends to submit an application to establish a community development district in accordance with the provisions of Chapter 190 of the Florida Statutes.

As the owner of lands which are intended to constitute a portion of the community development district, the undersigned understands and acknowledges that pursuant to the provisions of Section 190.005, *Florida Statutes*, the Petitioner is required to include the written consent to the establishment of the community development district of one hundred percent (100%) of the owners of the lands to be included within the community development district.

The undersigned hereby consents to the establishment of the community development district which will include the Property within the lands to be a part of the community development district and agrees to further execute any documentation necessary or convenient to evidence this consent and joinder during the application process for the establishment of the community development district.

The undersigned acknowledges that the consent will remain in full force and effect for up to one year from the date hereof and is revocable by the undersigned upon notice to the County and the Petitioner. The undersigned hereby represents and warrants that it has taken all actions and obtained all consents necessary to duly authorize the execution of this consent and joinder by the person executing this instrument.

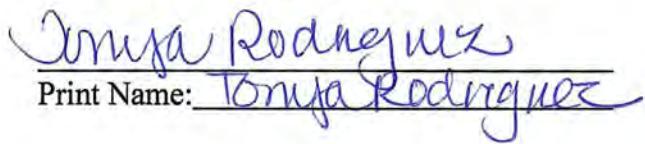
[signatures on following page]

Executed this 14 day of October 2025.

WITNESSES:



Print Name: meghan mactie

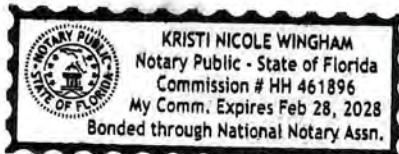


Print Name: Tonya Rodriguez

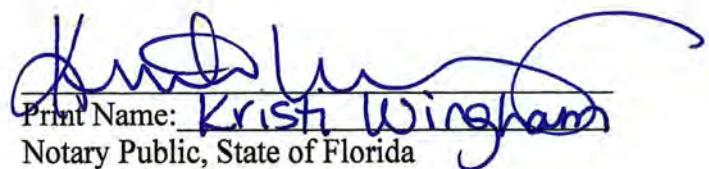
STATE OF FLORIDA
COUNTY OF Polk

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this 14 day of October 2025, by Peter George Kalogridis II, and who is personally known to me or who has produced personally Known as identification.

[notary seal]



PETER GEORGE KALOGRIDIS II



Print Name: Kristi Wingham
Notary Public, State of Florida

Exhibit A:

DESCRIPTION

AREA ABOVE RESERVED FOR RECORDING INFORMATION

THE SOUTHWEST 1/4 OF SOUTHWEST 1/4, AND THE EAST 1/2 OF SOUTHWEST 1/4, AND THE SOUTHEAST 1/4 OF NORTHWEST 1/4 OF SECTION 34, TOWNSHIP 27 SOUTH, RANGE 28 EAST, LYING WITHIN POLK COUNTY, FLORIDA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

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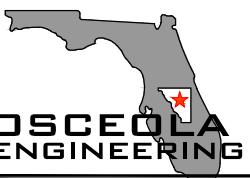
CONTAINING 6,981,714 SQUARE FEET OR 160.278 ACRES, MORE OR LESS.

EXHIBIT 4

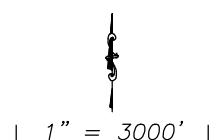


LEGEND:

	A/RR
	AGRICULTURE/ RESIDENTIAL RURAL
	DRI
	DEVELOPMENT OF REGIONAL IMPACT
	INST-1
	INSTITUTIONAL
	PRESV
	PRESERVATION
	ROS
	RECREATION OPEN SPACE



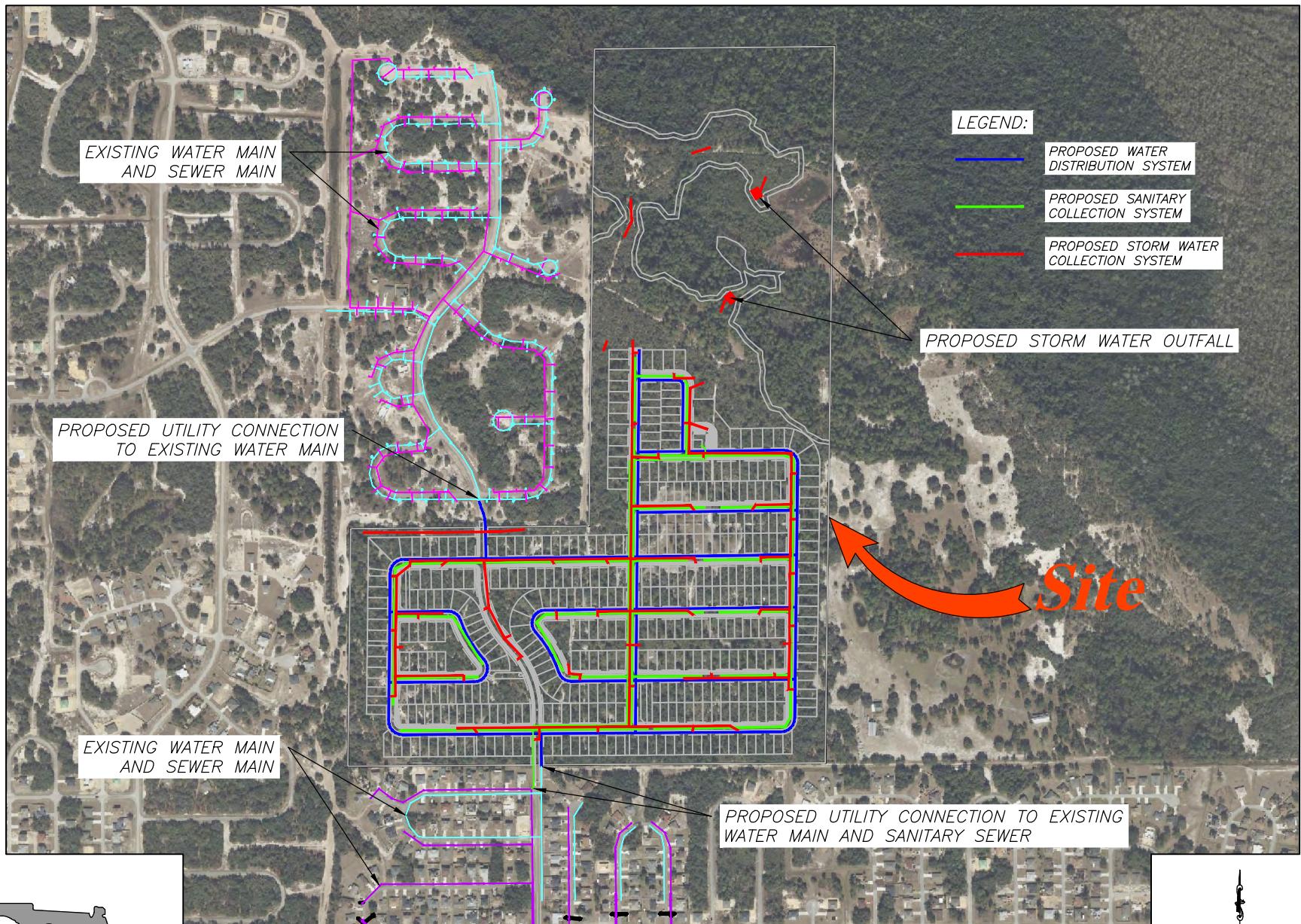
*The Gardner Trails
Community Development District*



*District
Zoning*

COMPOSITE EXHIBIT 4

EXHIBIT 5



Certificate of Authorization Number: 00026265
1003 Florida Avenue, St. Cloud, FL 34769
(407) 891-0452
Fax: (407) 891-9173

The Gardner Trails Community Development District

1" = 800'

District
Utilities

EXHIBIT 5

EXHIBIT 6

Facility	Construction Entity	Ownership Entity	Estimated CDD Cost	Estimated Completion Date
PROFESSIONAL FEES, PERMITTING FEES, ETC.	CDD	N/A	\$ 1,818,955.43	Jun-27
STORMWATER MANAGEMENT SYSTEM	CDD	CDD	\$ 6,797,003.36	Jun-27
ONSITE ROADWAY IMPROVEMENTS	CDD	Polk County	\$ 3,182,407.43	Jun-27
WATER DISTRIBUTION SYSTEM	CDD	PCU	\$ 3,211,911.86	Jun-27
SANITARY COLLECTION AND CONVEYANCE SYSTEM	CDD	PCU	\$ 2,763,104.68	Jun-27
LANDSCAPE AND HARDSCAPE AND RECREATION	CDD	CDD	\$ 2,000,000.00	Jan-28
CONSTRUCTION CONTINGENCY (15%)	CDD	N/A	\$ 2,772,594.59	Jan-28
UNDERGROUNDING DIFFERENCE FOR ELECTRIC UTILITIES	CDD	Duke	\$ 649,247.41	Jan-28
WATER/WASTEWATER IMPACT FEES	N/A	N/A	\$ 3,026,770.00	N/A
TOTAL ESTIMATED COST			\$ 26,221,994.76	

* CDD = The Gardner Trails Community Development District

* PCU = Polk County Utilities

* Polk County = Polk County Public Works



Certificate of Authorization Number: 00026265
 1003 Florida Avenue, St. Cloud, FL 34769
 (407) 891-0452
 Fax: (407) 891-9173

The Gardner Trails Community Development District

*Estimated Cost
and Timetable*

COMPOSITE EXHIBIT 6

EXHIBIT 7

STATEMENT OF ESTIMATED REGULATORY COSTS

1.0 Introduction

1.1 Purpose and Scope

This Statement of Estimated Regulatory Costs (“SERC”) supports the petition to form **The Gardner Trails Community Development District** (the “District”). The proposed District comprises approximately 160 acres of land located within unincorporated Polk County, Florida (hereafter “The County”). The project is planned for approximately 430 residential units. The limitations on the scope of this SERC are explicitly set out in Section 190.002(2)(d), Florida Statutes, as follows:

“That the process of establishing such a district pursuant to uniform general law shall be fair and based only on factors material to managing and financing the service delivery function of the district, so that any matter concerning permitting or planning of the development is not material or relevant.”

1.2 Overview of The Gardner Trails Community Development District

The District is designed to provide community infrastructure, services, and facilities along with operation and maintenance of such facilities and services to the lands within the District. The District will encompass approximately 160 acres.

The Development plan for the proposed lands within the District includes approximately 430 residential units. Such uses are authorized for inclusion within the District. A Community Development District (“CDD”) is an independent unit of special purpose local government authorized by Chapter 190, Florida Statutes, to plan, finance, construct, operate and maintain community-wide infrastructure in planned community developments. CDD’s provide a “solution to the state’s planning, management and financing needs for delivery of capital infrastructure to service projected growth without overburdening other governments and their taxpayers.” Section 190.002(1)(a), Florida Statutes.

A CDD is not a substitute for the local, general purpose, government unit, e.g., the City/County in which the CDD lies. A CDD does not have the permitting, zoning or general police powers possessed by general purpose governments. A CDD is an alternative means of financing, constructing, operating, and maintaining community infrastructure for planned developments, such as The Gardner Trails. The scope of this SERC is limited to evaluating the consequences of approving the petition to establish the District.

1.3 Requirements for Statement of Estimated Regulatory Costs

According to Section 120.541(2), Florida Statutes, a statement of estimated regulatory costs must contain:

(a) An economic analysis showing whether the rule directly or indirectly: is likely to have an adverse impact on economic growth, private sector job creation or employment, or private sector investment in excess of \$1 million in the aggregate within 5 years after the implementation of the rule; is likely to have an adverse impact on business competitiveness, including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets, productivity, or innovation in excess of \$1 million in the aggregate within 5 years after the implementation of the rule; or is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule.

(b) A good faith estimate of the number of individuals and entities likely to be required to comply with the rule, together with a general description of the types of individuals likely to be affected by the rule.

(c) A good faith estimate of the cost to the agency¹, and to any other state and local government entities, of implementing and enforcing the proposed rule, and any anticipated effect on state and local revenues.

(d) A good faith estimate of the transactional costs likely to be incurred by individuals and entities, including local governmental entities, required to comply with the requirements of the rule. As used in this paragraph, “transactional costs” are direct costs that are readily ascertainable based upon standard business practices, and include filing fees, the cost of obtaining a license, the cost of equipment required to be installed or used or procedures required to be employed in complying with the rule, additional operating costs incurred, and the cost of monitoring and reporting, and any other costs necessary to comply with the rule.

(e) An analysis of the impact on small businesses as defined by Section 288.703, Florida Statutes, and an analysis of the impact on small cities defined by Section 120.52, Florida Statutes. The impact analysis for small businesses must include the basis for the agency’s decision not to implement alternatives that would reduce adverse impacts on small businesses.

(f) Any additional information that the agency determines may be useful.

(g) In the statement or revised statement, whichever applies, a description of any good faith written proposal submitted under Section 120.541(1)(a), Florida Statutes, and either a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule.

2.0 Adverse impact on economic growth, business competitiveness or increased regulatory costs, in excess of \$1 million.

The creation of the District will not meet any of the triggers in Section 120.541(2)(a), Florida Statutes. The basis for this determination is provided in the discussions in Section 3.0 through

¹ For the purposes of this SERC, the term “agency” means Polk County and the term “rule” means the ordinance(s) which Polk County will enact in connection with the creation of the District.

Section 6.0 of this SERC.

3.0 A good faith estimate of the number of individuals and entities likely to be required to comply with the rule, together with a general description of the types of individuals likely to be affected by the rule.

As noted above, The Gardner Trails Community Development District is a community designed for approximately 430 residential units. Formation of the District would put all of these units under the jurisdiction of the District. Prior to sale of any units, all of the land owned by the Developer and any other landowner will also be under the jurisdiction of the District.

4.0 Good faith estimate of the cost to state and local government entities, of implementing and enforcing the proposed rule, and any anticipated effect on state and local revenues.

4.1 Costs of Governmental Agencies of Implementing and Enforcing Rule

State Government Entities

There will be only modest costs to various State governmental entities to implement and enforce the proposed formation of the District. The District as proposed will encompass under 2,500 acres, therefore the County is the establishing entity under sections 190.005(2), (2)(e), Florida Statutes. The modest costs to various State entities to implement and enforce the proposed rule relate strictly to the receipt and processing of various reports that the proposed District is required to file with the State and its various entities. The costs to those State agencies that will receive and process the District's reports are very small, because the District is only one of many governmental units that are required to submit the various reports. Therefore, the marginal cost of processing one additional set of reports is inconsequential. Additionally, pursuant to section 189.018, Florida Statutes, the proposed District must pay an annual fee to the State of Florida Department of Economic Opportunity, which offsets such costs.

Polk County

The County and its staff will process and analyze the petition, conduct a public hearing with respect to the petition, and vote upon the petition to establish the District. These activities will absorb some resources. However, the filing fee required by Chapter 190, Florida Statutes, is anticipated to cover the costs for review of the petition for establishment.

These costs to the County are modest for a number of reasons. First, review of the petition to establish the District does not include analysis of the project itself. Second, the petition itself provides much of the information needed for a staff review. Third, local governments already possess the staff needed to conduct the review without the need for new or additional staff. Fourth, there is no capital required to review the petition. Finally, local governments routinely process similar petitions for land uses and zoning changes that are far more complex than is the petition to establish a community development district.

The annual costs to the County because of the establishment of the District are minimal. The proposed District is an independent unit of local government. The only annual costs the County faces are the minimal costs of receiving and reviewing the various reports that the District is

required to provide to the County. Furthermore, the County will not incur any quantifiable on-going costs resulting from the on-going administration of the District. As previously stated, the District operates independently from the County, and all administrative and operating costs incurred by the District relating to the financing and construction of infrastructure are borne entirely by the District and its landowners.

4.2 Impact on State and Local Revenues

Adoption of the proposed rule will have no negative impact on State and local revenues. The District is an independent unit of local government. It is designed to provide community facilities and services to serve the development. It has its own sources of revenue. No state or local subsidies are required or expected.

In this regard it is important to note that any debt obligations incurred by the District to construct infrastructure or facilities, or for any other reason, are not debts of the State of Florida or the County. In accordance with Florida law, debts of the District are strictly the District's own responsibility.

5.0 A good faith estimate of the transactional costs that are likely to be incurred by individuals and entities required to comply with the requirements of the ordinance.

Table 1 provides an outline of the various facilities and services the proposed District may provide. It is anticipated that the professional fees, permitting fees, etc., stormwater management system, onsite roadway improvements, water distribution system, sanitary collection and conveyance system, landscape and hardscape and recreation, construction contingency, undergrounding difference for electric utilities and water/wastewater impact fees may be financed by the District.

**Table 1.
The Gardner Trails CDD Proposed Facilities and Services**

District Infrastructure	Construction	Ownership	Capital Financing	Operations & Maintenance
Professional Fees, Permitting Fee, Etc.	CDD	N/A	CDD Bonds	N/A
Stormwater Management System	CDD	CDD	CDD Bonds	CDD
Onsite Roadways Improvements	CDD	Polk County	CDD Bonds	Polk County
Water Distribution System	CDD	PCU	CDD Bonds	PCU
Sanitary Collection and Conveyance System	CDD	PCU	CDD Bonds	PCU
Landscape and Hardscape and Recreation	CDD	CDD	CDD Bonds	CDD
Construction Contingency	CDD	N/A	CDD Bonds	N/A

Undergrounding Difference for Electrical Utilities	CDD	Duke	CDD Bonds	Duke
Water/Wastewater Impact Fees	N/A	N/A	CDD Bonds	N/A

Key: Polk County = Polk County Public Works; PCU = Polk County Utilities; CDD = The Gardner Trails CDD

The petitioner has estimated the design and development costs for providing the capital facilities. The cost estimates are shown in Table 2 below. Total development costs for these facilities are estimated to be approximately \$26,221,995. The District may issue special assessments or other revenue bonds to fund the development of these facilities. These bonds would be repaid through non-ad valorem assessments levied on all developable properties in the District that may benefit from the District's capital improvement program.

Table 2. Cost Estimate for District Facilities

Infrastructure	Total Budget Estimate
Professional Fees, Permitting Fees, Etc.	\$1,818,955.43
Stormwater Management System	\$6,797,003.36
Onsite Roadway Improvements	\$3,182,407.43
Water Distribution System	\$3,211,911.86
Sanitary Collection and Conveyance System	\$2,763,104.68
Landscape and Hardscape and Recreation	\$2,000,000.00
Construction Contingency (15%)	\$2,772,594.59
Undergrounding Difference for Electric Utilities	\$649,247.41
Water/Wastewater Impact Fees	\$3,026,770.00
TOTAL	\$26,221,994.76

Landowners in the District may be required to pay non-ad valorem assessments levied by the District to secure the debt incurred through bond issuance. In addition to the levy of non-ad valorem assessments for debt service, the District may also impose non-ad valorem assessments to fund the operation and maintenance of the District and its facilities and services.

It is important to recognize that buying property in the District is completely voluntary. Ultimately, all owners and users of property within the District choose to accept the non-ad valorem assessments as a tradeoff for the numerous benefits and facilities that the District provides.

A CDD provides property owners with the option of having a higher level of facilities and services financed through self-imposed charges. The District is an alternative means to finance necessary

community facilities and services. District financing is no more expensive, and often less expensive, than the alternatives of a municipal service taxing unit (MSTU), a neighborhood association, or through developer equity and/or bank loans.

In considering these costs it shall be noted that occupants of the lands to be included within the District will receive four major classes of benefits.

First, those property owners and businesses in the District will receive a higher level of public services sooner than would otherwise be the case.

Second, a District is a mechanism for assuring that the community services and amenities will be completed concurrently with development of lands within the District. This satisfies the revised growth management legislation, and it assures that growth pays for itself without undue burden on other consumers. Establishment of the District will ensure that these landowners pay for the provision of facilities, services and improvements to these lands.

Third, a District is the sole form of governance which allows District landowners, through landowner voting and ultimately electoral voting for resident elected boards, to determine the type, quality and expense of the District services they receive, provided they meet the County's overall requirements.

Fourth, the CDD has the ability to maintain infrastructure better than a Homeowners' Association ("HOA") because it is able to offer a more secure funding source for maintenance and repair costs through assessments collected on the county tax bill pursuant to section 197.3632, Florida Statutes.

The transactional cost impact on the ultimate landowners in the District is not the total cost for the District to provide infrastructure services and facilities. Instead, it is the incremental costs above what the landowners would have paid to install infrastructure via an alternative financing mechanism. Given the low cost of capital for a CDD (through tax exempt bond financing), the cost impact to landowners is negligible.

6.0 An analysis of the impact on small businesses as defined by Section 288.703, Florida Statutes, and an analysis of the impact on small counties and small cities as defined by Section 120.52, Florida Statutes.

There will be no impact on small businesses because of the formation of the District. If anything, the impact may be positive. This is because the District must competitively bid many of its contracts, affording small businesses the opportunity to bid on District work, and may also result in a need for additional retail and commercial services that afford small businesses and opportunity for growth.

Polk County has an estimated un-incarcerated population greater than 75,000 according to the most recent federal U.S. Census (2020). Therefore, the County is not defined as a "small county" according to Section 120.52(19), Florida Statues.

7.0 Any additional useful information.

The analysis provided above is based on a straightforward application of economic theory, especially as it relates to tracking the incidence of regulatory costs and benefits. Inputs were received from the Developer's Engineer and other professionals associated with the Developer.

8.0 In the statement or revised statement, whichever applies, a description of any good faith written proposal submitted under Section 120.541(1)(a), Florida Statutes, and either a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule.

There have been no good faith written proposals submitted to the agency as described in section 120.541(1)(a), Florida Statutes.

Prepared by:

Governmental Management Services - Tampa, LLC

December 2, 2025

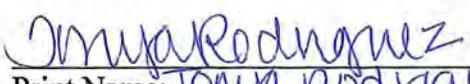
EXHIBIT 8

Authorization of Agent

This letter shall serve as a designation of Kilinski | Van Wyk PLLC, whose address is 517 E. College Avenue, Tallahassee, Florida 32301, to act as agent for Prince Poinciana, LLC, a Florida limited liability company, with regard to any and all matters pertaining to a petition submitted to the Board of County Commissioners of Polk County to establish a community development district pursuant to Chapter 190, *Florida Statutes*. This authorization shall remain in effect until revoked in writing.

WITNESSES


Print Name: Meghan Macie


Print Name: Tonya Rodriguez

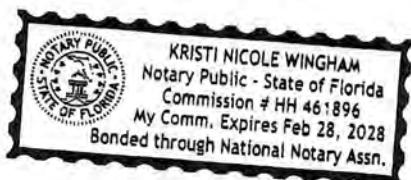
PRINCE POINCIANA, LLC


By: Ian Prince
Its: Manager

STATE OF FLORIDA
COUNTY OF Polk

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 14 day of October, 2025, by Ian Prince, as Manager of Prince Poinciana, LLC, who is personally known to me or produced personally known as identification.

[Notary Seal]




Print Name: Kristi Wingham
Notary Public, State of Florida