

# SageBrush Community Development District

## **Board of Supervisors' Meeting**

August 26, 2025

District Office: 5844 Old Pasco Road Suite 100 Wesley Chapel, FL 33544 813.533.2950

sagebrushcdd.org

### SAGEBRUSH COMMUNITY DEVELOPMENT DISTRICT

Rizzetta & Company, 5844 Old Pasco Road Suite 100, Wesley Chapel, FL 33544

**District Board of Supervisors** Kelly Evans Board Supervisor

Lori Campagna Board Supervisor Sean Finotti Board Supervisor Jacob Walsh Board Supervisor Bradley Gilley Board Supervisor

District Manager Scott Brizendine Rizzetta & Company, Inc.

**District Counsel** John Vericker Straley, Robin & Vericker

**District Engineer** Brian Surak Clearview Land Design

All Cellular phones and pagers must be turned off while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 933-5571. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

### SAGEBRUSH COMMUNITY DEVELOPMENT DISTRICT

<u>District Office – Wesley Chapel, Florida (813) 994-1001</u>

<u>Mailing Address – 3434 Colwell Avenue Suite 200, Tampa, Florida 33614</u>

<u>Sagebrushcdd.org</u>

August 19, 2025

Board of Supervisors

SageBrush Community

Development District

### **REVISED AGENDA**

**Dear Board Members:** 

The Special Meeting of the Board of Supervisors of the SageBrush Community Development District will be held on **Tuesday, August 26, 2025 at 9:00 a.m.,** at the offices of Rizzetta & Company, 5844 Old Pasco Road Suite 100, Wesley Chapel, FL 33544. The following is the agenda for the meeting:

### **BOS MEETING:**

- 1. CALL TO ORDER
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS
- 3. BUSINESS ITEMS
- 4. SUPERVISOR REQUESTS
- 5. ADJOURNMENT

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 994-1001.

Sincerely,
Scott Brizendine
Scott Brizendine
District Manager

## Tab 1

## SageBrush

## COMMUNITY DEVELOPMENT DISTRICT Report of the District Engineer

### Prepared for:

Board of Supervisors
SageBrush Community Development District
Pasco County, Florida

Prepared by:
Brian G. Surak, P.E.
Clearview Land Design, P.L.
Tampa, Florida

Date: June 2025

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## SAGEBRUSH COMMUNITY DEVELOPMENT DISTRICT ENGINEER'S REPORT

### 1. INTRODUCTION

The purpose of this report is to provide a description of the capital improvement plan ("CIP") and estimated costs of the CIP, for the SageBrush Community Development District ("District").

#### 2. GENERAL SITE DESCRIPTION

The District consists of 306.7 acres of land and is located entirely within unincorporated Pasco County, Florida ("County"). The site is generally located between Denton Avenue and Houston Avenue, about ½ mile east of Little Road.

#### 3. PROPOSED CAPITAL IMPROVEMENT PLAN

The CIP is intended to provide public infrastructure improvements for the entire development, which is planned for 804 residential homes. The following chart shows the planned product types for the District:

Table 1

Product Type	Total Units
40' wide lot	400
50' wide lot	404
TOTAL	804

The public infrastructure for the project is as follows:

### **Roadway Improvements:**

The CIP includes subdivision roads within the District. Generally, all roads will be 2-lane un-divided roads. Such roads include the roadway asphalt, base, and subgrade, roadway curb and gutter, striping and signage and sidewalks within rights-of-way abutting non-lot lands. Sidewalks abutting lots will be constructed by the homebuilders. All roads will be designed in accordance with County standards.

All internal roadways may be financed by the District. The District anticipates owning and operating all roads within the District. Alternatively, the developer may elect to finance the internal roads, gate them, and turn them over to a homeowner's association for ownership, operation and maintenance (in such an event, the District would be limited to financing only utilities, conservation/mitigation and stormwater improvements behind such gated areas).

### **Stormwater Management System:**

The stormwater collection and outfall system is a combination of roadway curbs, curb inlets, pipe, control structures and open lakes designed to treat and attenuate stormwater runoff from District lands. The stormwater system will be designed consistent with the criteria established by the applicable Water Management District and the County for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system, with the exception that the County will own, operate and maintain the inlets and storm sewer systems within County rights-of-way.

NOTE: No private earthwork is included in the CIP. Accordingly, the District will not fund any costs of the grading of private lots, or the costs of transporting any fill to private lots.

### **Water and Wastewater Utilities:**

As part of the CIP, the District intends to construct and/or acquire water and wastewater infrastructure. In particular, the on-site water supply improvements include water mains that will be located within rights-of-way and used for potable water service and fire protection.

Wastewater improvements for the project will include an onsite gravity collection system, onsite force main and onsite lift stations.

The water and wastewater collection systems for all phases will be acquired by the District and then dedicated to the County for operation and maintenance. The CIP will only include laterals to the lot lines (i.e., point of connection).

### Hardscape, Landscape, and Irrigation:

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and rights-of-way. The County has distinct design criteria requirements for planting and irrigation design. This project will at a minimum meet those requirements and, in most cases, will exceed the requirements with enhancements for the benefit of the community.

All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District. Such infrastructure, to the extent that it is located in rights-of-way owned by the County will be maintained pursuant to a rights-of-way agreement to be entered into with the County. Any landscaping, irrigation or hardscaping systems behind hard-gated roads, if any, would not be financed by the District and instead would be privately installed and maintained.

### **Active / Passive Amenities:**

The District will include a combination of active and passive amenities.

Active Recreational Amenities: Active recreational amenities include pools, clubhouses, fitness centers, etc.

Active recreational facilities will be constructed and initially owned and maintained by the Developer. The Developer may convey these private amenities to the CDD for the benefit of the residents once the project is built out. Therefore, the construction costs associated with these recreational facilities are included in the CIP cost summary within this Report.

Passive Recreational Amenities: Passive recreational amenities include nature parks, open play areas, scattered neighborhood parks, etc.

### **Streetlights / Undergrounding of Electrical Utility Lines**

The District intends to lease streetlights through an agreement with a local utility provider and will fund the streetlights through an annual operations and maintenance assessment. As such, streetlights are not included as part of the CIP.

The CIP does however include the incremental cost of undergrounding of electrical utility lines within rights-of-way utility easements throughout the community. Any lines and transformers located in such areas would be owned by the local utility provider and not paid for by the District as part of the CIP.

### **Environmental Conservation/Mitigation:**

The project area contains the presence of gopher tortoises, a listed, protected species in Florida. A 100% Gopher Tortoises will be completed prior to construction and all tortoises will be relocated to an approved recipient site in Florida.

### **Professional Services**

The CIP also includes various professional services. These include: (i) engineering, surveying and architectural fees, (ii) permitting and plan review costs, and (iii) development/construction management services fees that are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

### **Off-Site Improvements**

Offsite improvements include the following:

- Denton Avenue Widening
- Houston Avenue Widening

NOTE: In the event that impact fee credits are generated from any roadway, utilities or other improvements funded by the District, any such credits, if any, will be the subject of a separate agreement between the applicable developer and the District.

### 4. PERMITTING/CONSTRUCTION COMMENCEMENT

All necessary permits for the construction of the CIP have either been obtained or are currently under review by respective governmental authorities, and include the following:

Project Name	Permit Description	Permit No.	Approval Date	Expiration Date	
DCH Denton MPUD	MPUD	RZ7585	09/20/2022	12/31/2030	
SageBrush Subdivision	Master Water and Sewer Plan	PCU#21-126.09	01/21/2025	N/A	
SageBrush Phases 1	Pasco Site Permit Placard Issuance	SDP-2025-00051	04/23/2025		
SageBrush Phases 2 & 3	Pasco Site Permit Placard Issuance	Pending	Pending		
SageBrush Amenity Center	Pasco Site Permit Placard Issuance	Pending	Pending		
Denton Avenue R/W Use Permit	Pasco R/W Use Permit	ROW-2024-00945	Pending		
Houston Avenue R/W Use Permit	Pasco R/W Use Permit	Pending	Pending		
SageBrush Phase 1	SWFWMD Environmental Resource Permit	43045629.002	01/13/2025	01/13/2030	
SageBrush Phases 2 & 3	SWFWMD Environmental Resource Permit	Pending	Pending	Pending	
SageBrush Amenity Center	SWFWMD Environmental Resource Permit	Pending	Pending	Pending	
SageBrush Phase 1A – 1D	Pasco Utilities Letter of Commitment	PCU#21-126.02 PCU#21-126.04 PCU#21-126.05 PCU#21-126.06	01/28/2025	01/28/2026	
SageBrush Phase 2	Pasco Utilities Letter of Commitment	PCU#21-126.07	02/03/2025	02/03/2026	
SageBrush Amenity Center	Pasco Utilities Letter of Commitment	PCU#21-126.08	02/05/2025	02/05/2026	
SageBrush Phase 1A-1D	FDEP Water System Permit	1787-51CW21-126.02 1787-51CW21-126.04 1787-51CW21-126.05 1787-51CW21-126.06	05/21/2025 05/28/2025 05/28/2025 05/28/2025	05/21/2026 05/28/2026 05/28/2026 05/28/2026	
SageBrush Phase 2	FDEP Water System Permit	Pending	Pending	Pending	
SageBrush Phase 3	FDEP Water System Permit	Pending	Pending	Pending	
SageBrush Phase 1A-1D	FDEP Wastewater System Permit	2064-51CS21-126.02 2064-51CS21-126.04 2064-51CS21-126.05 2064-51CS21-126.06	05/21/2025 05/28/2025 05/28/2025 05/28/2025	05/21/2026 05/28/2026 05/28/2026 05/28/2026	

SageBrush Phase 2	FDEP Wastewater System Permit	Pending Pending		Pending
SageBrush Phase 3	FDEP Wastewater Permit	Pending	Pending	Pending
SageBrush Phase 1	Gopher Tortoise Permit	TBD	TBD	TBD
SageBrush Phases 2 & 3	Gopher Tortoise Permit	TBD	TBD	TBD
SageBrush Phases 1	Final Plat	Pending	Pending	Pending
SageBrush Phases 2	Final Plat	TBD	TBD	TBD
SageBrush Phase 3	Final Plat	TBD	TBD	TBD

### 5. OPINION OF PROBABLE CONSTRUCTION COSTS / O&M RESPONSIBILITIES

Table 2 shown below presents, among other things, the Opinion of Probable Construction Costs for the CIP. It is our professional opinion that the costs set forth in Table 2 are reasonable and consistent with market pricing, both for the CIP.

TABLE 2

Improvement	Estimated Cost	Financing Entity	Operation & Maintenance Entity
Offsite Improvements (Denton Ave. / Houston Ave.	\$900,000	CDD	County
Public Roadways	\$6,753,600	CDD	CDD
Water/Wastewater	\$6,753,600	CDD	County
Stormwater System / Public Earthwork	\$9,004,800	CDD	CDD
Landscape/Hardscape/Irrigation	\$1,100,000	CDD	CDD
Active Amenities	\$6,000,000	CDD	CDD
Incremental Cost of Undergrounding Conduit	\$250,000	CDD	N/A
Environmental / Wildlife Mitigation	\$2,000,000	CDD	N/A
Professional Services	\$1,750,000	CDD	N/A
Permitting	\$300,000	CDD	N/A
Contingency	\$3,481,200	As above	As above
TOTAL	\$38,293,200		

a. The probable costs estimated herein do not include anticipated carrying cost, interest reserves or other anticipated CDD expenditures that may be incurred.

- b. The Developer reserves the right to finance any of the improvements outlined above, and have such improvements owned and maintained by a property owner's or homeowner's association, in which case such items would not be part of the CIP.
- c. The District may enter into an agreement with a third-party, or an applicable property owner's or homeowner's association, to maintain any District-owned improvements, in a form acceptable to the District's bond counsel.
- d. The CDD will be responsible for the operation and maintenance of sidewalks and landscaping within non-County rights-of-way and within the boundaries of the District, all pursuant to Pasco County requirements.
- e. Pasco County Utilities will only maintain utility lines in public rights-of-way or County-owned easements.
- f. Curb and gutter for the roadway improvements are not counted twice in connection with the stormwater costs.
- g. As stated above, active recreational amenities will be constructed and initially owned and maintained by the Developer. The Developer may convey these private amenities to the CDD for the benefit of the residents once the project is built out. Therefore, the construction costs associated with these recreational facilities are included in the CIP cost summary within this Report

### 6. CONCLUSIONS

The CIP will be designed in accordance with current governmental regulations and requirements. The CIP will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- the estimated cost to the CIP as set forth herein is reasonable based on prices currently being experienced in the jurisdiction in which the District is located, and is not greater than the lesser of the actual cost of construction or the fair market value of such infrastructure.
- all of the improvements comprising the CIP are required by applicable development approvals issued pursuant to Section 380.06, Florida Statutes;
- the CIP is feasible to construct, there are no technical reasons existing at this time that would
  prevent the implementation of the CIP, and it is reasonable to assume that all necessary
  regulatory approvals will be obtained in due course; and
- the assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs.

Also, the CIP will constitute a system of improvements that will provide benefits, both general, and special and peculiar, to all lands within the District. The general public, property owners, and property outside the District will benefit from the provisions of the District's CIP; however, these are incidental to the District's CIP, which is designed solely to provide special benefits peculiar to property within the District. Special and peculiar benefits accrue to property within the District and enables properties within its boundaries to be developed.

The CIP will be owned by the District or other governmental units and such CIP is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District. All of the CIP is or will be located on lands owned or to be owned by the District or another governmental entity or on perpetual easements in favor of the District or other governmental entity. The CIP, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private lots or property.

Please note that the CIP as presented herein is based on current plans and market conditions which are subject to change. Accordingly, the CIP, as used herein, refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to support the development and sale of the planned residential units in the District, which (subject to true-up determinations) number and type of units may be changed with the development of the site. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.

This item has been digitally signed and sealed by BRIAN G. SURAK, P.E. on the date adjacent to the seal. Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.

Brian G. Surak, P.E electronic copies.

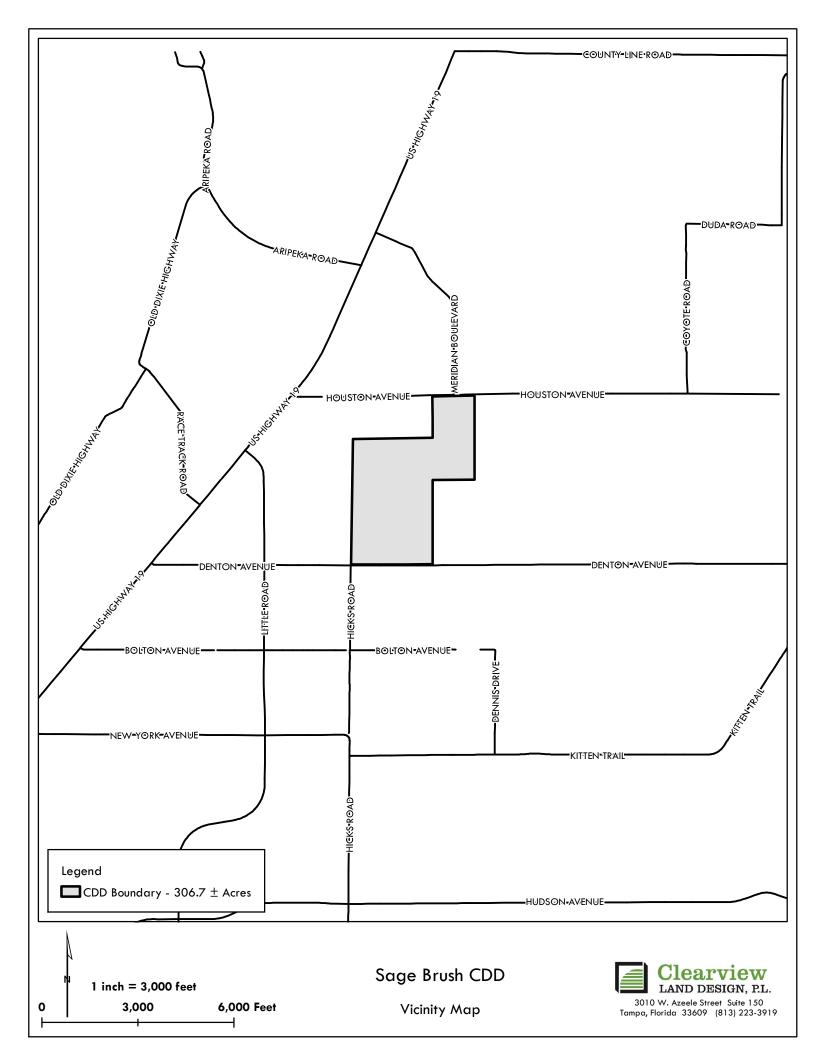
SageBrush Community Development District Engineer FL Registration No.: 59064



Digitally signed by Brian G. Surak Date: 2025.08.19 09:14:31-04'00'

## **EXHIBIT A**

## **VICINITY MAP**



## **EXHIBIT B**

## ADJACENT ROAD NETWORK MAP



## **EXHIBIT C**

## SAGEBRUSH CDD BOUNDARY METES & BOUNDS DESCRIPTION AND MAP

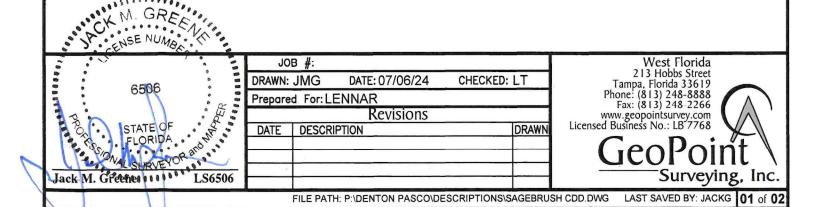
## Description Sketch

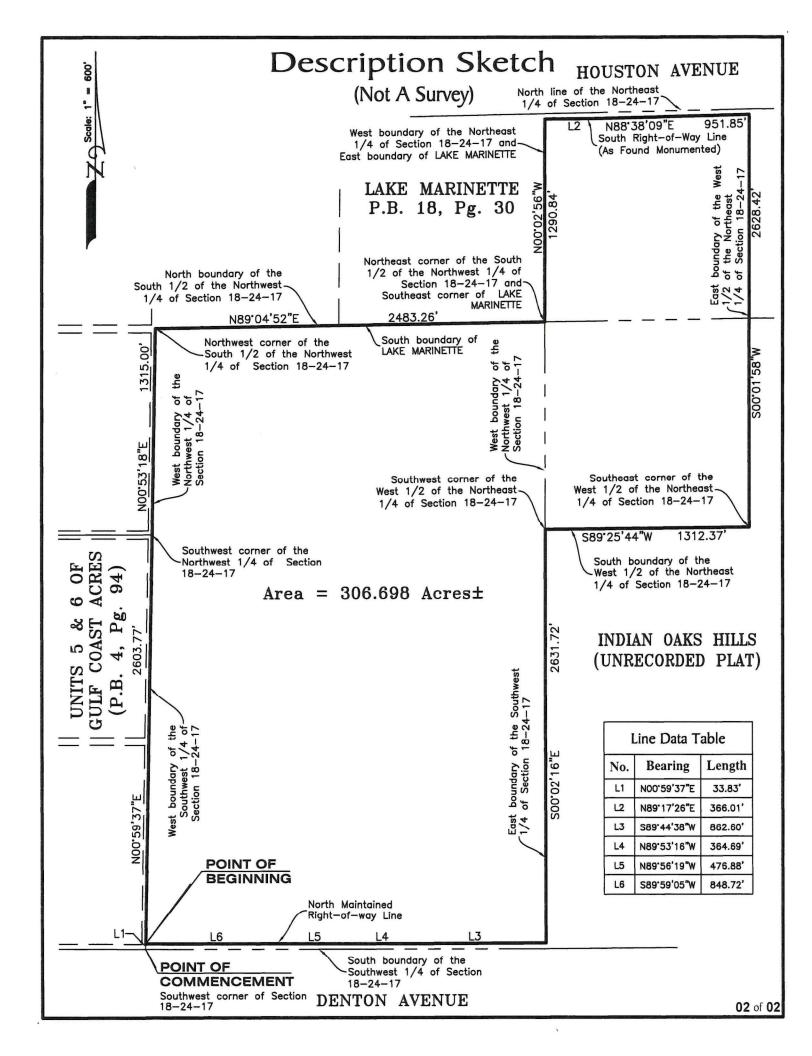
(Not A Survey)

DESCRIPTION: A parcel of land lying in Section 18, Township 24 South, Range 17 East, Pasco County, Florida, and being more particularly described as follows:

Commence at the Southwest corner of said Section 18, run thence along the West boundary of the Southwest 1/4 of said Section 18, the following two (2) courses: 1) N.00°59'37"E., a distance of 33.83 feet, to the POINT OF BEGINNING; 2) continue, N.00°59'37"E., a distance of 2603.77 feet, to the Southwest corner of the Northwest 1/4 of said Section 18; thence along the West boundary thereof, N.00°53'18"E., a distance of 1315.00 feet, to the Northwest corner of the South 1/2 of said Northwest 1/4 of Section 18; thence along the North boundary thereof, a portion of which also being the South boundary of LAKE MARINETTE, according to the plat thereof as recorded in Plat Book 18, Page 30, of the Public Records of Pasco County, Florida, N.89°04'52"E., a distance of 2483.26 feet, to the Northeast corner of the aforesaid South 1/2 of the Northwest 1/4 of Section 18, also being the Southeast corner of said LAKE MARINETTE; thence along the West boundary of the Northeast 1/4 of said Section 18, also being the East boundary of said LAKE MARINETTE, N.00°02'56"W., a distance of 1290.84 feet, to a point on the South right-of-way line of HOUSTON AVENUE, as found monumented; thence along said South right-of-way line, the following two (2) courses: 1) N.89°17'26"E., a distance of 366.01 feet; 2) N.88°38'09"E., a distance of 951.85 feet, to a point on the East boundary of the West 1/2 of the aforesaid Northeast 1/4 of Section 18; thence along said East boundary, S.00°01'58"W., a distance of 2628.42 feet, to the Southeast corner of said West 1/2 of the Northeast 1/4 of Section 18; thence along the South boundary thereof, S.89°25'44"W., a distance of 1312.37 feet, to the Northeast corner of the aforesaid Southwest 1/4 of Section 18; thence along the East boundary thereof, S.00°02'16"E., a distance of 2631.72 feet, to a point on the North maintained right-of-way line of DENTON AVENUE; thence along said North maintained right-of-way line, the following four (4) courses: 1) S.89°44'38"W., a distance of 862.60 feet; 2) N.89°53'16"W., a distance of 364.69 feet; 3) N.89°56'19"W., a distance of 476.88 feet; 4) S.89°59'05"W., a distance of 848.72 feet, to the POINT OF BEGINNING.

Containing 306.698 acres, more or less.





## Tab 2



# SageBrush Community Development District

### Master Special Assessment Allocation Report

3434 Colwell Avenue Suite 200 Tampa, FL 33614 www.rizzetta.com

June 9, 2025

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### I. INTRODUCTION

This Master Special Assessment Allocation Report (the "Report") is being presented in anticipation of financing a capital improvement program by the SageBrush Community Development District ("**District**"), a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes. Rizzetta & Company, Inc. has been retained to prepare a methodology for allocating the special assessments related to the District's infrastructure project.

The District plans to issue bonds in one or more series to fund a portion of the capital improvement program, also known as the CIP. This report will detail the maximum parameters for the future financing program the District will undertake, as well as determine the manner in which the special assessments will be allocated among all the landowners that will benefit from the CIP. Please note that the purpose of this Report is to allocate the benefit of the CIP to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the CIP. The discussion of the structure and size of the indebtedness is based on various estimates and is subject to change.

### II. DEFINED TERMS

"Capital Improvement Program" (or "CIP") - Construction and/or acquisition of public infrastructure planned for the District, as specified in the Engineer's Report (defined herein).

"Developer" - Lennar Homes, LLC.

"District" – SageBrush Community Development District.

"District Engineer" - Clearview Land Design, P.L.

**"Engineer's Report" -** That certain *Report of the District Engineer* dated June 2025.

**"Equivalent Assessment Unit"** – (EAU) Allocation factor which reflects a quantitative measure of the amount of special benefit conferred by the District's CIP on a particular land use, relative to other land uses.

**"Maximum Assessments"** – The maximum amount of special assessments to be levied against a parcel in relation to the CIP.

"Platted Units" – Lands configured into their intended end-use and subject to a recorded plat.

"Unplatted Parcels" – Undeveloped lands or parcels not yet subject to a recorded plat in their final end-use configuration.



### III. DISTRICT INFORMATION

The District was established by the Board of County Commissioners of Pasco County, Florida on April 22, 2025, pursuant to Ordinance No. 25-25, which was effective as of April 25, 2025.

The District encompasses approximately 306.698 +/- acres and is located entirely within Pasco County, Florida. The District is generally located between Denton Avenue and Houston Avenue, about a half mile east of Little Road. The current development plan for the District includes approximately eight hundred and four (804) residential units. Table 1 illustrates the District's preliminary development plan.

### IV. CAPITAL IMPROVEMENT PROGRAM

The District's CIP includes, but is not limited to, offsite improvements, public roadways, water and wastewater, stormwater system and public earthwork, landscape, hardscape, irrigation, incremental cost of undergrounding conduit, environmental and wildlife mitigation, professional services, permitting, and contingencies. The total CIP is estimated to cost \$38,293,200 as shown in Table 2. It is expected that the District will issue bonds in one or more series to fund all or a portion of the CIP, with the balance funded by the Developer, or other sources.

### V. MASTER ASSESSMENT ALLOCATION - MAXIMUM ASSESSMENTS

Unlike property taxes, which are ad valorem in nature, a community development district may levy special assessments under Florida Statutes Chapters 170, 190 and 197 only if the parcels to be assessed receive special benefit from the infrastructure improvements acquired and/or constructed by the District. Special benefits act as a logical connection to property from the improvement system and facilities being constructed. These special benefits are peculiar to lands within the District and differ in nature to those general or incidental benefits that landowners outside the District or the general public may enjoy. A district must also apportion or allocate its special assessments so that the assessments are fairly and reasonably distributed relative to the special benefit conferred. Generally speaking, this means the amount of special assessment levied on a parcel should not exceed the amount of special benefit received by that parcel. A district typically may develop and adopt an assessment methodology based on front footage, square footage, or any other reasonable allocation method, so long as the assessment meets the benefit requirement, and so long as the assessments are fairly and reasonably allocated.

### A. Benefit Analysis

Improvements undertaken by the District, as more clearly described in the Engineer's Report, create both special benefits and general benefits. The general benefits inure to the general public at large and are incidental and distinguishable from the special benefits which accrue to the specific property within the boundaries of the District, or more precisely defined as the land uses which specifically receive benefit from the CIP as described in this Report.



It is anticipated that the CIP will provide special benefit to the development areas within the District. The components of the CIP are a District-wide system of improvements and are designed specifically to facilitate the development of District properties into a viable community, from both a legal and socio-economic standpoint. Therefore, special benefits will accrue to the land uses within the District.

Valid special assessments under Florida law have two requirements. First, the properties assessed must receive a special benefit from the improvements paid for via the special assessments. Second, the assessments must be fairly and reasonably allocated to the properties being assessed. If these two requirements are met, Florida law provides the District's board of supervisors with the ability to use discretion in determining the allocation of the special assessments as long as the manner in which the board allocates the special assessments is fairly and reasonably determined.

Section 170.201, *Florida Statutes*, states that the governing body of a municipality may apportion costs of such special assessments based on:

- (a) The front or square footage of each parcel of land; or
- (b) An alternative methodology, so long as the amount of the special assessment for each parcel of land is not in excess of the proportional benefits as compared to other special assessments on other parcels of land.

Table 3 demonstrates the allocation of the estimated costs allocated to the various planned unit types. The costs are allocated using EAU factors, which have the effect of stratifying the costs based on land use and front footage. These EAU factors, which utilize a 50' lot frontage as the standard lot size, are provided on Table 3. As described further herein, and based in part on the report of the District Engineer, it is our professional opinion that the Maximum Assessments are supported by sufficient benefit from the CIP, and that the Maximum Assessments are fairly and reasonably allocated to all assessable properties subject to the Maximum Assessments.

### B. Anticipated Bond Issuance

As described above, it is expected that the District will issue bonds in one or more series to fund all or a portion of the CIP. Notwithstanding the description of the Maximum Assessments below, landowners will not have a payment obligation until the issuance of bonds, at which time the fixed assessment amounts securing those bonds, as well as a collection protocol, will be determined. Please note that the preceding statement only applies to capital assessments and shall have no effect on the ability of the District to levy assessments and collect payments related to the operations and maintenance of the District. The District reserves the right the create distinct assessment areas.

A maximum bond sizing has been provided on Table 4. These maximum bond amounts have been calculated using conservative financing assumptions provided by



the District's underwriter and represents a scenario in which the entirety of the CIP is funded with bond proceeds. Please note that Table 4 represents the District's maximum total issuances for the total CIP, as defined by the District Engineer. However, the District is not obligated to issue bonds at this time, and similarly may choose to issue bonds in amounts lower than the maximum amounts, which is expected. Furthermore, the District may issue bonds in various par amounts, maturities and structures up to the maximum principal amounts. Table 6 represents the Maximum Assessments necessary to support repayment of the maximum bonds.

### C. Maximum Assessment Methodology

Initially, the District may impose master Maximum Assessment liens based on the maximum benefit conferred on the parcels within the District based on the scope of work identified within the CIP. Accordingly, Table 6 reflects the Maximum Assessments per Platted Unit. Because the District may issue bonds in various par amounts, maturities and structures, the special assessments necessary to secure repayment of those bonds is not expected to exceed the amounts on Table 6. It is expected that the standard long-term special assessments borne by property owners will be lower than the amounts in Table 6 and will reflect assessment levels which conform with the current market.

Presently, all of the lands subject to the Maximum Assessments are Unplatted Parcels. It is anticipated that assessments will be initially levied on these Unplatted Parcels on an equal assessment per acre basis. At the time parcels are platted or otherwise subdivided into Platted Units, individual Maximum Assessments will be assigned to those Platted Units on a first platted first assigned basis at the per-unit amounts described in Table 6, thereby reducing the Maximum Assessments encumbering the Unplatted Parcels by a corresponding amount. Any unassigned amount of Maximum Assessments encumbering the remaining Unplatted Parcels will continue to be calculated and levied on an equal assessment per acre basis.

In the event that developable lands that derive benefit from the CIP are added to the District boundaries, whether by boundary amendment or increase in density, Maximum Assessments may be allocated to such lands, pursuant to the methodology described herein.

### VI. TRUE-UP PAYMENTS

This Report identifies the amount of equivalent assessment units (and/or product types and unit counts) planned for the District ("**Property**"), and also establishes an initial assessment per acre amount for the unplatted portions of the Property. As set forth herein, the maximum annual assessment per acre levied on the Property is \$14,685 inclusive of estimated county collection costs and discounts (as adjusted in connection with the issuance of any particular bond series and as set forth in a supplemental assessment methodology report) ("**Original Debt per Acre Amount**"). At such time as lands are to be platted (or replatted) or site plans are to be approved (or re-approved), the plat or site plan (either, herein, "**Proposed Plat**") shall be presented to the District for a "true-up" review as follows:



- a. If a Proposed Plat is consistent with the development plan as identified herein, and the debt assessments per acre on the "Remaining Unplatted Lands" (i.e., those remaining unplatted lands after the Proposed Plat is recorded) are equal to the Original Debt per Acre Amount after the Proposed Plat, then the District shall allocate the assessments to the product types being platted and the remaining property in accordance with this Report.
- b. If a Proposed Plat results in a decrease in the assessments per acre on the Remaining Unplatted Lands as compared to the Original Debt per Acre Amount after the Proposed Plat, then the District may undertake a pro rata reduction of assessments, or may otherwise address such decrease as allowed by law.
- c. If a Proposed Plat results in an increase in the assessments per acre on the Remaining Unplatted Lands as compared to the Original Debt per Acre Amount after the Proposed Plat, then the District shall require the landowner(s) of the lands encompassed by the Proposed Plat to pay a "True-Up Payment" equal to the difference between the assessments per acre on the Remaining Unplatted Lands and the Original Debt per Acre Amount, plus applicable interest and collection costs.

In considering whether to require a True-Up Payment, the District shall consider what amount of EAUs (and thus special assessments) are able to be imposed on the Remaining Unplatted Lands, taking into account the Proposed Plat, and by reviewing: a) the original, overall development plan showing the number and type of units reasonably planned for the development, b) the overall development plan showing the number and type of units reasonably planned for the development, c) proof of the amount of entitlements for the Remaining Unplatted Lands, d) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the development plan, and e) documentation that shows the feasibility of implementing the proposed development plan. The District's decision whether to grant a deferral shall be in its reasonable discretion, and such decision may require that the developer provide additional information. Prior to any decision by the District not to impose a True-Up Payment, a supplemental methodology shall be produced demonstrating that there will be sufficient special assessments to pay debt service on the District's applicable bonds outstanding, and the District will conduct new proceedings under Chapter 170, *Florida Statutes* upon the advice of District Counsel.

Any True-Up Payment shall become due and payable that tax year by the landowner of the lands subject to the Proposed Plat, shall be in addition to the regular assessment installment payable for such lands, and shall constitute part of the debt assessment liens imposed against the Proposed Plat property until paid. A True-Up Payment shall include accrued interest on the applicable bonds as set forth in the relevant assessment proceedings.

All special assessments levied run with the land, and such assessment liens include any True-Up Payments. The District will not release any liens on property for which True-Up Payments are due, until provision for such payment has been satisfactorily made. Further, upon the District's review of the final plat for the developable acres, any unallocated



special assessments shall become due and payable and must be paid prior to the District's approval of that plat. This true-up process applies for both plats and/or re-plats. Further, this true-up process may be applied to individual assessment areas, if established by the District through a supplemental assessment report and resolution.

Such review shall be limited solely to the function and the enforcement of the District's assessment liens and/or true-up agreements. Nothing herein shall in any way operate to or be construed as providing any other plat approval or disapproval powers to the District. For further detail on the true-up process, please refer to the True-Up Agreement and applicable assessment resolution(s).

### VII. FURTHER CONSIDERATIONS

**New Product Types.** Generally stated, the special assessments set forth in **Table 6** have been established based on an assessment value for the anticipated product types. However, additional product types may be developed, and, in such an event, the District's Assessment Consultant may determine special assessments for the product types derived from the underlying assessment values set forth in **Table 6**, and without a further public hearing by the District.

**Common Areas.** All amenities and common areas not owned by the District and within the District will be owned and operated by a homeowners'/property owners' association(s) for the benefit of the District landowners and are considered a common element for the exclusive benefit of residents and landowners. Accordingly, any benefit from the amenities and common areas flows directly to the benefit of all land within the District, and no special assessments will be assigned to such areas.

**Government Property.** Real property owned by units of local, state, and federal governments, or similarly exempt entities, shall not be subject to the special assessments without specific consent thereto. If at any time, any real property on which special assessments are imposed, proposed to be sold or otherwise transferred to a unit of local, state, or federal government, or similarly exempt entity, all future unpaid special assessments for such tax parcel shall become due and payable immediately prior to such transfer.

**Third Party Transfers.** In the event an unplatted parcel is sold to a third party not affiliated with the Developer, the special assessments will be assigned to that unplatted parcel based on the total number of planned units reasonably assigned by the Developer to that unplatted parcel. The owner of that unplatted parcel will be responsible for the total assessments applicable to the unplatted parcel, regardless of the total number of planned units ultimately platted. These total assessments are fixed to the unplatted parcel at the time of sale.

**Contributions.** As set forth in any supplemental report, and subject to an appropriate agreement with the District, the Developer may opt to "buy down" the special assessments on particular product types and/or lands using a contribution of cash, infrastructure, work product or land (at appraised value), or other consideration, and in order for the special assessments to reach certain target levels. Note that any "true-up," as described herein, may require a payment to satisfy "true-up" obligations as well as additional



contributions to maintain such target assessment levels. Any amounts contributed by the Developer to pay down special assessments will not be eligible for payment from any bond proceeds.

### VIII. ADDITIONAL STIPULATIONS

Certain financing, development, and engineering data was provided by members of District staff, including the District Engineer, District underwriter and the Developer. The allocation methodology described herein was based on information provided by those professionals. Rizzetta & Company, Inc. makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report.

Rizzetta & Company, Inc., does not represent the District as a Municipal Advisor or Securities Broker nor is Rizzetta & Company, Inc., registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Rizzetta & Company, Inc., does not provide the District with financial advisory services or offer investment advice in any form.



**EXHIBIT A:** 

**MASTER ALLOCATION METHODOLOGY** 



### **TABLE 1: PRELIMINARY DEVELOPMENT PLAN**

PRODUCT	AVG. FF LOT SIZE	EAU	TOTAL UNITS	
Single Family 40'	40	0.80	400	
Single Family 50'	50	1.00	404	
		TOTAL	804	
Preliminary Development Plan provided by the Developer and is subject to change.				



TABLE 2: TOTAL CIP COST DETAIL			
DESCRIPTION	тоти	AL ESTIMATED COSTS	
Offsite Improvements (Denton Ave. / Houston Ave.)	\$	900,000	
Public Roadways	\$	6,753,600	
Water/Wastewater	\$	6,753,600	
Stormwater System / Public Earthwork	\$	9,004,800	
Landscape/Hardscape/Irrigation	\$	1,100,000	
Active Amenities	\$	6,000,000	
Incremental Cost of Undergrounding Conduit	\$	250,000	
Environmental / Wildlife Mitigation	\$	2,000,000	
Professional Services	\$	1,750,000	
Permitting	\$	300,000	
Contingency	\$	3,481,200	
Total CIP Construction Costs	\$	38,293,200	
NOTE: Infrastructure cost estimates provided by the District Engineer.			

TABLE 3: TOTAL CIP COST/BENEFIT ALLOCATION						
PRODUCTS	EAU FACTOR	UNITS	TOTAL EAU's	% of EAU's	TOTAL COST	PER UNIT
Single Family 40'	0.80	400	320	44%	\$16,925,171	\$42,313
Single Family 50'	1.00	404	404	56%	\$21,368,029	\$52,891
		804	724	100%	\$38,293,200	

TABLE 4: FINANCING INFORMATION - MAXIMUM	BONDS
Estimated Coupon Rate	7.5%
Maximum Annual Debt Service ("MADS")	\$4,233,562
SOURCES:	
MAXIMUM PRINCIPAL AMOUNT	\$50,000,000
Total Net Proceeds	\$50,000,000
USES:	
Construction Account	(\$38,293,200)
Debt Service Reserve Fund	(\$4,233,562)
Capitalized Interest	(\$5,625,000)
Costs of Issuance	(\$848,238)
Underwriter's Discount	(\$1,000,000)
Total Uses	(\$50,000,000)

TABLE 5: FINANCING INFOR	MATION - MAXIMUM ASSES	SMENTS
Estimated Interest Rate		7.5%
Maximum Initial Principal Amount		\$50,000,000
Aggregate Annual Installment		\$4,233,562 (1)
Estimated County Collection Costs	2.00%	\$90,076 (2)
Maximum Early Payment Discounts	4.00%	\$180,152 (2)
Estimated Total Annual Installment		\$4,503,789
(1) Based on MADS for the Maximum Bonds.		
(2) May vary as provided by law.		

### TABLE 6: ASSESSMENT ALLOCATION - MAXIMUM ASSESSMENTS (1)

PRODUCT	UNITS	EAU FACTOR	TOTAL EAU'S	% of EAU's	PRODUCT TOTAL PRINCIPAL (2)	PER UNIT PRINCIPAL	PRODUCT ANNUAL INSTLMT. (2)(3)	PER UNIT ANNUAL INSTLMT. (3)
Single Family 40'	400	0.80	320	44%	\$22,099,448	\$55,249	\$1,990,625	\$4,977
Single Family 50'	404	1.00	404	56%	\$27,900,552	\$69,061	\$2,513,164	\$6,221
TOTAL	804		724	100%	\$50,000,000		\$4,503,789	

- (1) Represents maximum assessments for the District and allocated by EAU.
- (2) Product total shown for illustrative purposes only and are not fixed per product type.
- (3) Includes estimated Pasco County collection costs/payment discounts, which may fluctuate.



### SAGEBRUSH COMMUNITY DEVELOPMENT DISTRICT MAXIMUM ASSESSMENT LIEN ROLL **MAXIMUM MAXIMUM** PARCEL ID NO. LU **PRINCIPAL ANNUAL INSTALLMENT** See Legal Description Attached 1 ACRE \$163,027 \$14,685 \$50,000,000 \$4,503,789 **TOTAL** 306.698 ACRES



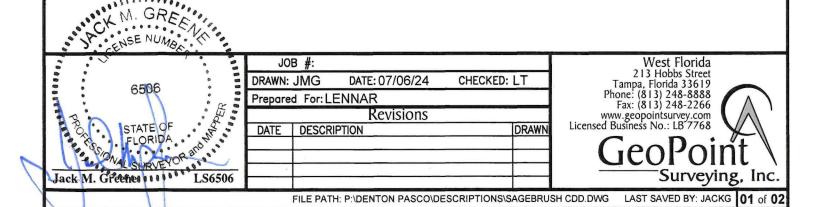
## Description Sketch

(Not A Survey)

DESCRIPTION: A parcel of land lying in Section 18, Township 24 South, Range 17 East, Pasco County, Florida, and being more particularly described as follows:

Commence at the Southwest corner of said Section 18, run thence along the West boundary of the Southwest 1/4 of said Section 18, the following two (2) courses: 1) N.00°59'37"E., a distance of 33.83 feet, to the POINT OF BEGINNING; 2) continue, N.00°59'37"E., a distance of 2603.77 feet, to the Southwest corner of the Northwest 1/4 of said Section 18; thence along the West boundary thereof. N.00°53'18"E., a distance of 1315.00 feet, to the Northwest corner of the South 1/2 of said Northwest 1/4 of Section 18; thence along the North boundary thereof, a portion of which also being the South boundary of LAKE MARINETTE, according to the plat thereof as recorded in Plat Book 18, Page 30, of the Public Records of Pasco County, Florida, N.89°04'52"E., a distance of 2483.26 feet, to the Northeast corner of the aforesaid South 1/2 of the Northwest 1/4 of Section 18, also being the Southeast corner of said LAKE MARINETTE; thence along the West boundary of the Northeast 1/4 of said Section 18, also being the East boundary of said LAKE MARINETTE, N.00°02'56"W., a distance of 1290.84 feet, to a point on the South right-of-way line of HOUSTON AVENUE, as found monumented; thence along said South right-of-way line, the following two (2) courses: 1) N.89°17'26"E., a distance of 366.01 feet; 2) N.88°38'09"E., a distance of 951.85 feet, to a point on the East boundary of the West 1/2 of the aforesaid Northeast 1/4 of Section 18; thence along said East boundary, S.00°01'58"W., a distance of 2628.42 feet, to the Southeast corner of said West 1/2 of the Northeast 1/4 of Section 18; thence along the South boundary thereof, S.89°25'44"W., a distance of 1312.37 feet, to the Northeast corner of the aforesaid Southwest 1/4 of Section 18; thence along the East boundary thereof, S.00°02'16"E., a distance of 2631.72 feet, to a point on the North maintained right-of-way line of DENTON AVENUE; thence along said North maintained right-of-way line, the following four (4) courses: 1) S.89°44'38"W., a distance of 862.60 feet; 2) N.89°53'16"W., a distance of 364.69 feet; 3) N.89°56'19"W., a distance of 476.88 feet; 4) S.89°59'05"W., a distance of 848.72 feet, to the POINT OF BEGINNING.

Containing 306.698 acres, more or less.



## Tab 3

### **RESOLUTION NO. 2025-35**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SAGEBRUSH COMMUNITY DEVELOPMENT DISTRICT DECLARING NON-AD VALOREM SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THE PUBLIC IMPROVEMENTS WHICH COST IS TO BE DEFRAYED IN WHOLE OR IN PART BY SUCH DEBT ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE PUBLIC IMPROVEMENTS TO BE DEFRAYED IN WHOLE OR IN PART BY SUCH DEBT ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH DEBT ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH DEBT ASSESSMENTS SHALL BE MADE; DESIGNATING LANDS UPON WHICH SUCH DEBT ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; AUTHORIZING THE PREPARATION OF A PRELIMINARY ASSESSMENT ROLL; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (the "Board") of the SageBrush Community Development District (the "District") has determined to construct and/or acquire certain public improvements (the "Project") set forth in the plans and specifications described in the Report of the District Engineer dated June 2025 (the "Engineer's Report"), incorporated by reference as part of this Resolution and which is available for review at the offices of Rizzetta & Company, Inc. located at 3434 Colwell Avenue, Tampa, Florida 33614 (the "District Office"); and

**WHEREAS**, the Board finds that it is in the best interest of the District to pay the cost of the Project by imposing, levying, and collecting non-ad valorem special assessments pursuant to Chapter 190, the Uniform Community Development District Act, Chapter 170, the Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, Florida Statutes (the "**Debt Assessments**"); and

**WHEREAS**, the District is empowered by Chapters 190, 170, and 197, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Project and to impose, levy, and collect the Debt Assessments; and

WHEREAS, the Board hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that the Debt Assessments will be made in proportion to the benefits received as set forth in the Master Special Assessment Allocation Report dated June 2025, (the "Assessment Report") incorporated by reference as part of this Resolution and on file in the District Office; and

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

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DISTRICT THAT:

- 1. The foregoing recitals are hereby incorporated as the findings of fact of the Board.
- 2. The Debt Assessments shall be levied to defray all of the costs of the Project.
- 3. The nature of the Project generally consists of public improvements consisting of water management and control, water supply, sewer and wastewater management, roads, parks and recreational facilities, undergrounding of electrical power, landscaping, hardscaping, and irrigation, all as described more particularly in the plans and specifications on file at the District Office, which are by specific reference incorporated herein and made part hereof.
- 4. The general locations of the Project are as shown on the plans and specifications referred to above.

5.				_	ineer's Reporto as the "Esti	•			of the Project	is app	roximate	ely <b>\$38,293,200</b>
6.	As	stated	in			1 '					-	approximately
	\$			0	f the expenses	s, which i	includ	les the	Estimated Cos	st, plus	financir	ng related costs,
	cap	italized	inte	rest,	a debt service	reserve	and o	conting	gency, all of v	which r	nay be f	financed by the

7. The manner in which the Debt Assessments shall be made is based upon an allocation of the benefits among the parcels or real property benefited by the Project as set forth in the Assessment Report:

District's proposed capital improvement revenue bonds, to be issued in one or more series.

- a. For unplatted lands the Debt Assessments will be imposed on a per acre basis in accordance with the Assessment Report.
- b. For platted lands the Debt Assessments will be imposed on an equivalent residential unit basis per product type.
- 8. In the event the actual cost of the Project exceeds the Estimated Cost, such excess may be paid by the District from additional special assessments or contributions from other entities. No such excess shall be required to be paid from the District's general revenues.
- 9. The Debt Assessments shall be levied in accordance with the Assessment Report referenced above on all lots and lands, within the District, which are adjoining and contiguous or bounding and abutting upon the Project or specially benefited thereby and further designated by the assessment plat hereinafter provided for below.
- 10. There is on file at the District Office, an assessment plat showing the area to be assessed, with the plans and specifications describing the Project and the Estimated Cost, all of which shall be open to inspection by the public.
- 11. The Chair of the Board has caused the District Manager to prepare a preliminary assessment roll 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 is divided. The preliminary assessment roll is part of the Assessment Report which is on file at the District Office.
- 12. In accordance with the Assessment Report and commencing with the year in which the District is obligated to make payment of a portion of the Estimated Cost acquired by the District, the Debt Assessments shall be paid in not more than 30 annual installments payable at the same time and in the same manner as are ad valorem taxes and as prescribed by Chapter 197, Florida Statutes; provided, however, that in the event the uniform method of the collection of non-ad valorem assessments is not available to the District in any year, or the District determines not to utilize the provision of Chapter 197, Florida Statutes, the Debt Assessments may be collected as is otherwise permitted by law.

Passed and Adopted on August 26, 2025.

Attest:	SageBrush Community Development District			
Printed Name:	Name: Kelly Evans			
☐Secretary/☐Assistant Secretary	Title: Chair of the Board of Supervisors			

## Tab 4

### **RESOLUTION NO. 2025-36**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SAGEBRUSH COMMUNITY DEVELOPMENT DISTRICT SETTING A PUBLIC HEARING FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON IMPOSING NON-AD VALOREM SPECIAL ASSESSMENTS ON CERTAIN PROPERTY WITHIN THE DISTRICT.

**WHEREAS**, the Board of Supervisors (the "**Board**") of the SageBrush Community Development District (the "**District**") has previously adopted Resolution No. 2025-35 declaring non-ad valorem special assessments, determining to construct and/or acquire certain public improvements, and providing for other things as described therein;

WHEREAS, in accordance with the above referenced resolution, a preliminary assessment roll has been prepared and all other conditions precedent set forth in Chapters 190, 170, and 197, Florida Statutes have been satisfied so that the District may hold the required public hearing, and the preliminary assessment roll and related documents are available for public inspection at the offices of Rizzetta & Company, Inc, located at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614 (the "District Office").

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DISTRICT THAT:

- 1. There is hereby declared a public hearing to be held on **Tuesday**, **October 14**, **2025**, **at 9:00 a.m.** located at Hilton Garden Inn Tampa Suncoast Parkway, 2155 Northpointe Parkway, Lutz, Florida 33558 for the purpose of hearing comment and objection to the proposed non-ad valorem special assessments related to the public improvements as identified in the preliminary assessment roll. Affected parties may appear at that hearing or submit their comments in writing prior to the meeting to the District Manager at the District Office at the address listed above.
- 2. Notice of said hearing shall be advertised in accordance with Chapters 190, 170, and 197 Florida Statutes, and the District Manager is hereby authorized to place said notice in a newspaper of general circulation within the County the District is located in (by 2 publications 1 week apart with the first publication at least 20 days prior to the date of the hearing established herein). The District Manager shall file a publisher's affidavit with the District Secretary verifying such publication of notice. The District Manager is further authorized and directed to give 30 days' written notice by first class United States mail of the time and place of this hearing to the owners of all property to be assessed and include in such notice the amount of the assessment for each such property owner, a description of the areas to be improved and notice that information concerning all assessments may be ascertained at the District Office. The District Manager shall file proof of such mailing by affidavit with the District Secretary.
- 3. This Resolution shall become effective upon its passage.

Passed and Adopted on August 26, 2025.

Attest:	SageBrush Community Development District
Printed Name:	Name: Kelly Evans
Secretary / Assistant Secretary	Title: Chair of the Board of Supervisors