

## RESOLUTION NO. 23-26

A RESOLUTION OF THE COUNTY COUNCIL OF DORCHESTER COUNTY, SOUTH CAROLINA, APPROVING THE ASSESSMENTS AS SET FORTH IN THE ASSESSMENT ROLLS OF THE SUMMERS CORNER IMPROVEMENT DISTRICT AS ADOPTED BY COUNTY COUNCIL IN ORDINANCE NO. 17-05, PURSUANT TO TITLE 4, CHAPTER 35, OF THE CODE OF LAWS OF SOUTH CAROLINA 1976, AS AMENDED

**BE IT RESOLVED BY THE COUNTY COUNCIL OF DORCHESTER COUNTY, SOUTH CAROLINA, AS FOLLOWS:**

### Section 1. Findings and Determinations.

The County Council (the "Council") of Dorchester County, South Carolina (the "County"), hereby finds and determines:

(a) Pursuant to Title 4, Chapter 35, Code of Laws of South Carolina 1976, as amended (the "Act"), governing bodies of counties are authorized to acquire, own, construct, establish, install, enlarge, improve, expand, operate, maintain and repair, and sell, lease, and otherwise dispose of Improvements (within the meaning of Section 4-35-30(2) of the Act) and to finance such acquisition, construction, establishment, installment, enlargement, improvement, expansion, operation, maintenance, and repair, in whole or in part, by the imposition of assessments, and from general revenues from any source not restricted from such use by law, or by any combination of such funding sources.

(b) Pursuant to the Act, on April 17, 2017, Council formed the Summers Corner Improvement District ("the Improvement District"), for the purpose of implementing the Improvements and for the payment of costs and maintenance of the Improvements by the imposition and collection of assessments on properties in the Improvement District, via Ordinance No. 17-05 (the "Ordinance").

(c) Pursuant to the Ordinance, Council confirmed Special Assessment A and Special Assessment B as originally prepared.

(d) Pursuant to the Rate and Method of Apportionment of Assessments for Special Assessment A and the Rate and Method of Apportionment for Special Assessment B (collectively, the "RMA"), County Council shall annually approve an update of the Special Assessment A Roll and the Special Assessment B Roll.

(e) Pursuant to the RMA, an Annual Special Assessment Report and Update of the Special Assessment A for the 2023-2024 Assessment Year Roll has been prepared, is attached hereto, and is incorporated herein (the "Special Assessment Report for Assessment A").

(f) Pursuant to the RMA, an Annual Special Assessment Report and Update of the Special Assessment B Roll for 2023-2024 Assessment Year has been prepared, is attached hereto, and is incorporated herein (the "Special Assessment Report for Assessment B") (collectively, the "Special Assessment Report for Assessment A" and the "Special Assessment Report for Assessment B" hereinafter the "Special Assessment Reports").

### Section 2. Assessed Properties.

Be it hereinafter confirmed that the assessments for Special Assessment A and Special Assessment B listed in Appendix A-1 of each the Special Assessment Reports shall constitute and are a lien on the real

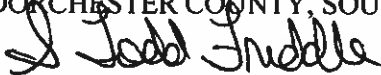
property against which they are imposed superior to all other liens and encumbrances, except the lien for property taxes, and must be annually billed and collected with the property taxes as provided for in the RMA, as approved in Ordinance No. 17-05.

**Section 3. Recording of Assessments.**

A copy of this resolution shall be certified by the Clerk to County Council and shall be filed in the office of the Clerk of Court for Dorchester County.

**DONE THIS 5<sup>th</sup> day of September 2023.**

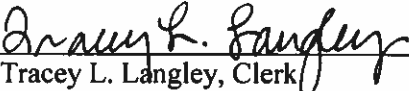
DORCHESTER COUNTY, SOUTH CAROLINA



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S. Todd Friddle, Chairman  
Dorchester County Council

ATTEST:



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Tracey L. Langley, Clerk  
Dorchester County Council



**SUMMERS CORNER IMPROVEMENT DISTRICT  
DORCHESTER COUNTY, SOUTH CAROLINA**

**ANNUAL SPECIAL ASSESSMENT REPORT AND  
UPDATE OF THE SPECIAL ASSESSMENT B ROLL FOR  
THE 2023-2024 ASSESSMENT YEAR**

Prepared By:

**MUNICAP, INC.**

August 23, 2023

**SUMMERS CORNER IMPROVEMENT DISTRICT  
DORCHESTER COUNTY, SOUTH CAROLINA**

**ANNUAL SPECIAL ASSESSMENT REPORT AND  
UPDATE OF THE SPECIAL ASSESSMENT B ROLL FOR  
THE 2023-2024 ASSESSMENT YEAR**

**I. INTRODUCTION**

The Summers Corner Improvement District (the “District”) was created pursuant to an Assessment Ordinance that was adopted by the Dorchester County Council (the “County Council”) on April 17, 2017 (the “Assessment Ordinance”), wherein the District was created and special assessments, as authorized by the County Public Works Improvement Act (S.C. Code Section 4-35-10, *et. seq.* and, as amended from time to time), were imposed on the Assessed Property within the District and were authorized to be billed and collected.

Capitalized terms undefined herein have meaning as set forth in the Rate and Method of Apportionment of Special Assessment B for the District, approved by the Assessment Ordinance.

The Special Assessment B on the Assessed Property was established to fund the maintenance and operations of a subset of the public improvements to be provided to the District generally for recreational purposes (the “Recreational Improvements”), which are identified as “Recreational Improvements” in the Summers Corner Improvement Plan, approved by the Assessment Ordinance. The Special Assessment B was set to equal the estimated costs of the maintenance and operation of the Recreational Improvements, plus estimated administrative expenses related to the District. The Special Assessment B on Parcels in the District shall be billed and is payable each year as the Annual Payment B. The Annual Payment B for each Parcel represents the amount to be collected from such Parcel each Assessment Year as determined by the provisions of Rate and Method of Apportionment of Special Assessment B. The Annual Payment B for each Parcel for the current Assessment Year is shown in the Special Assessment B Roll, attached hereto as Appendices A-1 and A-2.

As indicated in the Rate and Method of Apportionment of Special Assessment B, and in order to facilitate the collection of Special Assessment B, the Outside Consultant shall prepare for approval by County Council an update to the Special Assessment B Roll each Assessment Year to reflect (i) the current Parcels in the District, (ii) the Annual Payment B to be collected from each Parcel for the current Assessment Year, (iii) the Equivalent Units for each Parcel of Assessed Property for which additional information has been provided to the Outside Consultant and (iv) other information helpful to the administration of the District. This report has been prepared by the Outside Consultant to meet these requirements.

## II. UPDATE OF THE ASSESSMENT ROLL FOR ADDITIONAL PARCELS

As noted above, County Council is required to approve annual updates to the Special Assessment B Roll each year to reflect the current Parcels in the District. This section of this report has been prepared to meet this requirement.

As noted above, the District was created on April 17, 2017 and the initial Special Assessment B Roll included all Parcels of real property existing at that point in time. Parcels that were created after December 31, 2021 and before January 1, 2023 will be added to the Special Assessment B Roll through the approval of this report. Parcels created in calendar year 2022 will be added to the Special Assessment B Roll through next year's update to the Special Assessment B Roll.

The Parcels summarized in Table A below were created after December 31, 2021 and before January 1, 2023, and as such, are being added to the Special Assessment B Roll.

As shown in Table A below, 509 Parcels on which detached single family residential units, including 325 Parcels on which age standard detached single family residential units are expected and 184 Parcels on which age restricted single family residential units are expected, are being added to the Special Assessment B Roll. The 325 standard detached single family residential units each have 1.0 Equivalent Units and the 184 age-restricted residential units each have 0.8 Equivalent Units. As further shown in Table A, four new Parcels of Subdivided Property are being added to the Special Assessment B Roll. As further shown in Table A, eleven Parcels that are either (1) Non-Assessed Property (resulting from ownership, or expected ownership, by a property owner's association or a public entity) or (2) Parcels on which no vertical development is expected (including privately owned right-of-way) are being added to the Special Assessment B Roll; in accordance with the Rate and Method of Apportionment of Special Assessment B, the Equivalent Units for each of these eleven Parcel is zero (0.0).

Additionally, one previous parcel of real property that was on the prior Special Assessment B Roll (168-00-00-019) has been removed following the full subdivision of this parcel of real property. In addition, three parcels of Lot Property, that were previously included on the Special Assessment A Roll and to which Special Assessment A had been allocated, were combined to create one Parcel (158-00-01-001).

Through the approval of this report, County Council is approving the computation of Equivalent Units for the Parcels, as summarized in Table A below and specified on **Exhibit A**.

**Table A**  
**Addition of Parcels to the Special Assessment B Roll**

Parcels	Classification	Description	Equivalent Units
Various - 325	Assessed Property	Single family detached	325.0 (1.0 EU for each)
Various - 184	Assessed Property	Age restricted residential	147.2 (0.8 EU for each)
159-00-00-037.000	Subdivided Property	TBD	NA
159-00-00-039.000	Subdivided Property	TBD	NA
168-00-00-027.000	Subdivided Property	TBD	NA
168-00-00-028.000	Subdivided Property	TBD	NA
158-00-02-185.888	Non-Assessed Property	Property owners' assoc.	0.0
158-00-02-186.999	Lot Property	Private right of way	0.0
159-00-00-036.000	Non-Assessed Property	Pump station	0.0
159-00-00-038.999	Lot Property	Private right of way	0.0
159-04-00-001.888	Non-Assessed Property	Property owners' assoc.	0.0
159-04-00-002.999	Lot Property	Private right of way	0.0
159-04-02-010.000	Lot Property	Private, to become HOA	0.0
168-00-00-029.000	Non-Assessed Property	Pump station	0.0
168-00-00-030.999	Lot Property	Private right of way	0.0
168-03-00-005.888	Non-Assessed Property	Property owners' assoc.	0.0
168-03-00-006.999	Lot Property	Private right of way	0.0
<b>Total</b>			<b>472.2</b>

The Special Assessment B Roll presented in Appendix A-1 reflects the information provided above.

### **III. ANNUAL PAYMENT B**

As noted above, County Council is required to approve annual updates to the Special Assessment B Roll each year to reflect the Annual Payment B to be collected from each Parcel for the current Assessment Year. This section of this report has been prepared to meet this requirement.

The Annual Payment B for each Parcel is the amount due and payable in the selected Assessment Year. The Annual Payment B for each Parcel of Assessed Property is determined by the terms of the Rate and Method of Apportionment of Special Assessment B, as further explained below.

#### **A. Formulas for the Annual Calculations of the Annual Payment B**

For the annual calculation of the Annual Payment B, all Parcels shall be designated for the given year as one of the following classifications: Permitted to Build Property, Lot Property, Residual Property or Subdivided Property (Residual Property and Subdivided Property are both sub-categories of the Undeveloped Property classification). Appendix

A-1 specifies the classification of each Parcel in the District. The distinct calculations for the Annual Payment B for each of these classifications are specified below.

**1. The Annual Payment B for Permitted to Build Property**

The Annual Payment B for each Parcel of Permitted to Build Property shall equal the Parcel's Equivalent Units multiplied by the Annual Payment B Rate per Equivalent Unit for Permitted to Build Property, calculated according to the following formula:

$$A = B \times C$$

Where the terms have the following meanings:

- A = the Annual Payment B
- B = the Parcel's Equivalent Units
- C = the Annual Payment B Rate per Equivalent Unit for Permitted to Build Property

The Annual Payment B Rate per Equivalent Unit for Permitted to Build Property shall equal the lesser of the following amounts, calculated annually: a) the amount indicated on Appendix A-2 under the column heading "Maximum Annual Payment B Rate per Equivalent Unit for Permitted to Build Property" for the appropriate Assessment Year or b) the Annual Revenue Requirement B divided by the total Equivalent Units of all Permitted to Build Property.

**2. The Annual Payment B for Lot Property**

The Annual Payment B for each Parcel of Lot Property shall equal the Parcel's Equivalent Units multiplied by the Annual Payment B Rate per Equivalent Unit for Lot Property, calculated according to the following formula:

$$A = B \times C$$

Where the terms have the following meanings:

- A = the Annual Payment B
- B = the Parcel's Equivalent Units
- C = the Annual Payment B Rate per Equivalent Unit for Lot Property

The Annual Payment B Rate per Equivalent Unit for Lot Property shall equal the lesser of the following amounts, calculated annually: a) the amount indicated on Appendix A-2 under the column heading "Maximum Annual Payment B Rate per Equivalent Unit for Lot Property" for the appropriate Assessment Year or b) the amount calculated by the following formula:

$$A = (B - C) \div D$$

Where the terms have the following meanings:

- A = the Annual Payment Rate B per Equivalent Unit for Lot Property
- B = the Annual Revenue Requirement B
- C = the total Annual Payment B billed to all Parcels of Permitted to Build Property
- D = the sum of the Equivalent Units of all Parcels of Lot Property

### 3. The Annual Payment B for Undeveloped Property

The total Annual Payment B for all Parcels of Undeveloped Property shall be calculated as the Annual Revenue Requirement B less 1) the total Annual Payment B from all Parcels of Permitted to Build Property and 2) the total Annual Payment B for all Parcels of Lot Property. The total Annual Payment B for all Parcels of Undeveloped Property shall be allocated between Residual Property and Subdivided Property based on the relative assessed value of each class (Residual Property and Subdivided Property) derived from the Parcels of Undeveloped Property (relative assessed value means the aggregate assessed value of each class divided by the total assessed value of all such Parcels). The specific calculations of the Annual Payment B for such Parcels are provided below.

The Annual Payment B for a Parcel of Subdivided Property shall be equal to the Parcel's acreage multiplied by the Annual Payment B per Acre of Subdivided Property, calculated from the following formula:

$$A = [(B \div C) \times (D - E - F)] \div G$$

Where the terms have the following meanings:

- A = the Annual Payment B per Acre of Subdivided Property
- B = the sum of the assessed value of all Parcels of Subdivided Property
- C = the sum of the assessed value all Parcels of Undeveloped Property
- D = the Annual Revenue Requirement B
- E = the sum of the Annual Payment B from all Parcels of Permitted to Build Property
- F = the sum of the Annual Payment B from all Parcels of Lot Property
- G = the total acreage of all Parcels of Subdivided Property

The Annual Payment B for a Parcel of Residual Property shall be equal to the Parcel's acreage multiplied by the Annual Payment B per Acre of Residual Property, calculated from the following formula:



$$A = [(B \div C) \times (D - E - F)] \div G$$

Where the terms have the following meanings:

- A = the Annual Payment B per Acre of Residual Property
- B = the sum of the assessed value of all Parcels of Residual Property
- C = the sum of the assessed value all Parcels of Undeveloped Property
- D = the Annual Revenue Requirement B
- E = the sum of the Annual Payment B from all Parcels of Permitted to Build Property
- F = the sum of the Annual Payment B from all Parcels of Lot Property
- G = the total acreage of all Parcels of Residual Property

Assessed value shall be calculated based on the most recent information available from the County at the time that the Outside Consultant is calculating the Annual Payment B. A Parcel's acreage shall be based on the most recent information available from the County at the time that the Outside Consultant is calculating the Annual Payment B.

## **B. Calculations for the 2023-2024 Assessment Year Annual Payment B**

The calculations of the Annual Payment B for the 2023-2024 Assessment Year for all Parcel classifications are a function of the Annual Revenue Requirement B.

The County has determined that the Annual Revenue Requirement B for the 2023-2024 Assessment Year equals zero (\$0.00), calculated pursuant to the Rate and Method of Apportionment of Special Assessment B and based on the following:

- The Public Improvements Maintenance Cost for the 2023-2024 Assessment Year equals zero (\$0.00), as a result of there being no Recreational Improvements;
- The Administrative Costs to be funded by Special Assessment B are estimated to be zero (\$0.00).

The calculations of the Annual Payment B for the 2023-2024 Assessment Year for the Parcels, organized by the distinct classifications of the Parcels, are specified below.

### **1. The 2023-2024 Assessment Year Annual Payment B for Permitted to Build Property**

As noted above, the Annual Payment B for each Parcel of Permitted to Build Property shall equal the Parcel's Equivalent Units multiplied by the Annual Payment B Rate per Equivalent Unit for Permitted to Build Property.

The Annual Payment B Rate per Equivalent Unit for Permitted to Build Property for the 2023-2024 Assessment Year equals zero (\$0.00), which is the lesser of \$122.93, the amount shown on Appendix A-2 for the 2023-2024 Assessment Year, and zero (\$0.00), the calculation of Annual Revenue Requirement B for the 2023-2024 Assessment Year divided by the total Equivalent Units of all Permitted to Build Property (since the Annual

Revenue Requirement B equals zero, the Annual Revenue Requirement B divided by total Equivalent Units of all Permitted to Build property equals zero).

Utilizing the Annual Payment B Rate per Equivalent Unit for Permitted to Build Property for the 2023-2024 Assessment Year of zero (\$0.00), the Annual Payment B for each Parcel of Permitted to Build Property equals zero (\$0.00), as indicated on Appendix A-1.

## **2. The 2023-2024 Assessment Year Annual Payment B for Lot Property**

As noted above, the Annual Payment B for each Parcel of Lot Property shall equal the Parcel's Equivalent Units multiplied by the Annual Payment B Rate per Equivalent Unit for Lot Property.

The Annual Payment B Rate per Equivalent Unit for Lot Property for the 2023-2024 Assessment Year equals zero (\$0.00), which is the lesser of \$122.93, the amount shown on Appendix A-2 for the 2023-2024 Assessment Year, and zero (\$0.00), the calculation of alternative formula specified in Section III-A-2 above (the solution of the alternative formula equals zero based on the Annual Revenue Requirement B for the 2023-2024 Assessment equaling zero).

Utilizing the Annual Payment B Rate per Equivalent Unit for Lot Property for the 2023-2024 Assessment Year of zero (\$0.00), the Annual Payment B for each Parcel of Lot Property equals zero (\$0.00), as indicated on Appendix A-1.

## **3. The 2023-2024 Assessment Year Annual Payment B for Undeveloped Property**

As noted above, the total Annual Payment B for all Parcels of Undeveloped Property shall be calculated as the Annual Revenue Requirement B less 1) the total Annual Payment B from all Parcels of Permitted to Build Property and 2) the total Annual Payment B for all Parcels of Lot Property; and the total Annual Payment B for all Parcels of Undeveloped Property shall be allocated between Residual Property and Subdivided Property based on the relative assessed value of each class (Residual Property and Subdivided Property) derived from the Parcels of Undeveloped Property.

As indicated above the Annual Revenue Requirement B equals zero (\$0.00). As such, the total Annual Payment B for all Parcels of Undeveloped Property also equals zero (\$0.00). Since the total Annual Payment B for all Parcels of Undeveloped Property equals zero (\$0.00), the Annual Payment B for each Parcel of Undeveloped Property equals zero (since the total Annual Payment B for all Parcels of Undeveloped Property equals zero {\$0.00}, there is no need to utilize the allocation formulas specified above to allocate the total Annual Payment B for Undeveloped Property amongst the distinct Parcels of Undeveloped Property).

#### **IV. UPDATE OF THE ASSESSMENT ROLL FOR EQUIVALENT UNITS**

As noted above, County Council is required to approve annual updates to the Special Assessment B Roll each year to reflect Equivalent Units for each Parcel of Assessed Property for which additional information has been provided to the Outside Consultant. This section of this report has been prepared to meet this requirement.

The Outside Consultant has utilized all additional information that it has received to update the Equivalent Units indicated on the Special Assessment B Roll, as shown on Appendix A-1, attached.

#### **V. MANNER OF COLLECTION OF ANNUAL PAYMENT B**

Pursuant to the Rate and Method of Apportionment of Special Assessment B, the Annual Payment B will be collected in the same manner as the County's ad valorem real property taxes and shall be subject to the same penalties, procedures, sale, and lien priorities in case of delinquencies as are provided for regular real estate property taxes of the County.

As noted above, the Annual Payment B for each Parcel is zero (\$0.00); as such, there are no billings or collections of Annual Payment B for the 2023-2024 Assessment Year.

**Rate and Method of Apportionment of Special Assessment B**  
**Summers Corner Improvement District**  
**Appendix A-1**

Parcel Identification	Real Property Status	Equivalent Units	2023-2024 Annual Payment B
<b>Undeveloped Property</b>			
151-00-00-048.000	Residual Property	0.00	\$0.00
151-00-00-087.000	Residual Property	0.00	\$0.00
158-00-00-001.000	Residual Property	0.00	\$0.00
158-00-00-014.000	Residual Property	3,715.45	\$0.00
159-00-00-011.000	Residual Property	0.00	\$0.00
159-00-00-023.000	Residual Property	61.00	\$0.00
159-00-00-025.000	Residual Property	0.00	\$0.00
159-00-00-027.000	Subdivided Property	95.34	\$0.00
159-00-00-028.000	Subdivided Property	0.00	\$0.00
159-00-00-034.000	Subdivided Property	0.00	\$0.00
159-00-00-035.000	Subdivided Property	681.80	\$0.00
159-00-00-037.000	Subdivided Property	0.00	\$0.00
159-00-00-039.000	Subdivided Property	0.00	\$0.00
168-00-00-008.000	Residual Property	80.00	\$0.00
168-00-00-027.000	Subdivided Property	349.00	\$0.00
168-00-00-028.000	Subdivided Property	389.00	\$0.00
	<b>Total</b>	<b>6,400.99</b>	<b>\$0.00</b>
<b>Other Parcels</b>			
158-00-01-001.000	Permitted to Build Prop.	2.40	\$0.00
158-00-01-004.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-005.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-006.000	Lot Property	0.80	\$0.00
158-00-01-007.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-008.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-009.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-010.000	Lot Property	0.80	\$0.00
158-00-01-011.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-012.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-013.000	Lot Property	0.80	\$0.00
158-00-01-014.000	Lot Property	0.80	\$0.00
158-00-01-015.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-016.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-017.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-018.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-019.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-020.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-021.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-022.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-023.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-024.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-025.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-026.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-027.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-028.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-029.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-030.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-031.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-032.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-033.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-034.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-035.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-036.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-037.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-038.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-039.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-040.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-041.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-042.000	Permitted to Build Prop.	0.80	\$0.00
158-00-01-043.000	Permitted to Build Prop.	0.80	\$0.00





















































168-03-19-017.000	Lot Property	1.00	\$0.00
168-03-19-018.000	Lot Property	1.00	\$0.00
168-03-19-019.000	Lot Property	1.00	\$0.00
168-03-19-020.000	Lot Property	1.00	\$0.00
168-03-19-021.000	Lot Property	1.00	\$0.00
168-03-19-022.000	Lot Property	1.00	\$0.00
168-03-19-023.000	Lot Property	1.00	\$0.00
168-03-19-024.000	Lot Property	1.00	\$0.00
168-03-19-025.000	Lot Property	1.00	\$0.00
168-03-19-026.000	Lot Property	1.00	\$0.00
168-03-19-027.000	Lot Property	1.00	\$0.00
168-03-20-001.000	Permitted to Build Prop.	1.00	\$0.00
168-03-20-002.000	Permitted to Build Prop.	1.00	\$0.00
168-03-20-003.000	Permitted to Build Prop.	1.00	\$0.00
168-03-20-004.000	Permitted to Build Prop.	1.00	\$0.00
168-03-20-005.000	Permitted to Build Prop.	1.00	\$0.00
168-03-20-006.000	Permitted to Build Prop.	1.00	\$0.00
168-03-20-007.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-001.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-002.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-003.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-004.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-005.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-006.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-007.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-008.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-009.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-010.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-011.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-012.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-013.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-014.000	Permitted to Build Prop.	1.00	\$0.00
168-03-21-015.000	Permitted to Build Prop.	1.00	\$0.00
<b>Total</b>		<b>7,912.19</b>	<b>\$0.00</b>

**Rate and Method of Apportionment of Special Assessment B  
Summers Corner Improvement District  
Appendix A-2**

**Maximum Annual Payment B Rate per Equivalent Unit for Permitted to Build Property and Lot Property**

Assessment Year	Assessment Payment Due Date	Maximum Annual Payment B Rate per Equivalent Unit for Permitted to Build Property	Maximum Annual Payment B Rate per Equivalent Unit for Lot Property
2023 - 2024	15-Jan-24	\$122.93	\$122.93
2024 - 2025	15-Jan-25	\$127.23	\$127.23
2025 - 2026	15-Jan-26	\$131.68	\$131.68
2026 - 2027	15-Jan-27	\$136.29	\$136.29
2027 - 2028	15-Jan-28	\$141.06	\$141.06
2028 - 2029	15-Jan-29	\$146.00	\$146.00
2029 - 2030	15-Jan-30	\$151.11	\$151.11
2030 - 2031	15-Jan-31	\$156.40	\$156.40
2031 - 2032	15-Jan-32	\$161.87	\$161.87
2032 - 2033	15-Jan-33	\$167.53	\$167.53
2033 - 2034	15-Jan-34	\$173.40	\$173.40
2034 - 2035	15-Jan-35	\$179.47	\$179.47
2035 - 2036	15-Jan-36	\$185.75	\$185.75
2036 - 2037	15-Jan-37	\$192.25	\$192.25
2037 - 2038	15-Jan-38	\$198.98	\$198.98
2038 - 2039	15-Jan-39	\$205.94	\$205.94
2039 - 2040	15-Jan-40	\$213.15	\$213.15
2040 - 2041	15-Jan-41	\$220.61	\$220.61
2041 - 2042	15-Jan-42	\$228.33	\$228.33
2042 - 2043	15-Jan-43	\$236.32	\$236.32
2043 - 2044	15-Jan-44	\$244.60	\$244.60
2044 - 2045	15-Jan-45	\$253.16	\$253.16
2045 - 2046	15-Jan-46	\$262.02	\$262.02
2046 - 2047	15-Jan-47	\$271.19	\$271.19
2047 - 2048	15-Jan-48	\$280.68	\$280.68
2048 - 2049	15-Jan-49	\$290.50	\$290.50
2049 - 2050	15-Jan-50	\$300.67	\$300.67
2050 - 2051	15-Jan-51	\$311.19	\$311.19
2051 - 2052	15-Jan-52	\$322.09	\$322.09
2052 - 2053	15-Jan-53	\$333.36	\$333.36
2053 - 2054	15-Jan-54	\$345.03	\$345.03
2054 - 2055	15-Jan-55	\$357.10	\$357.10
2055 - 2056	15-Jan-56	\$369.60	\$369.60
2056 - 2057	15-Jan-57	\$382.54	\$382.54

Thereafter, increasing 3.5 percent per year until Assessment B is terminated in accordance with the Rate and Method of Apportionment of Assessment B.