

4. EXHIBIT 3: *Presentation of Amended and Restated Master Assessment Methodology Report, dated January 14, 2026*

Mr. Eckert reviewed the purpose of the Public Hearing, the establishment of the District, the boundary amendment, and how assessments are implemented.

Mr. Darin confirmed that the meeting was properly noticed in a newspaper of general circulation, and that the notice of assessment reallocation due to 2025 boundary amendment was mailed to landowners of record in accordance with chapters 170 and 197, and that the landowners' names and addresses were obtained from the official county records, and that the plans and specifications have been on file and available for public inspection.

Mr. Malmberg confirmed that, based on his experience, the cost estimates in the Engineer's Report, as supplemented, are reasonable and proper, and that he had no reason to believe the project cannot be carried out by the District.

Mr. Plenzler confirmed that the property being assessed for improvements receive special, peculiar benefits, and that these special, peculiar benefits include the added use of the property, added enjoyment of the property, likely increased marketability of property, eliminates the need for individual owners to build duplicate facilities, improved access to the property, and improved the settings, and that the benefits exceed or equal the amount assessed, and that the assessments are being imposed in a manner proportional to benefits received by the property.

Mr. Plenzler also confirmed that, in his professional opinion, the special assessments are reasonably apportioned among the land subject to the special assessments, and that it is reasonable, proper, fair, and just to assess the cost of the project against the lands in the District in accordance with the methodology, which results in the special assessment set forth on the final assessment roll, and that the special benefits the lands will receive as set forth in the final assessment roll will be equal to or in excess of the special assessments there on when allocated as set forth in the methodology, and that it is in the best interest of the District that special assessments be paid and collected in accordance with the methodology and the District's assessment resolution.

5. Public Comments

There being no public comments and no questions from Supervisors.

Mr. Darin confirmed there were no letters received by the District Manager.

No adjustments to the presented assessments were proposed.

Mr. Eckert read the title of the resolution into the record, "A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CABOT CITRUS FARMS COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2024-34; PROVIDING FOR THE CONTINUED AUTHORIZATION OF DISTRICT PROJECTS FOR CONSTRUCTION AND/OR ACQUISITION OF INFRASTRUCTURE IMPROVEMENTS; EQUALIZING, APPROVING, CONFIRMING, AND LEVYING SPECIAL ASSESSMENTS ON BENEFITED LANDS INCLUDING 10.07 ACRES OF LAND RECENTLY ADDED TO THE DISTRICT SPECIALLY BENEFITED BY SUCH PROJECTS TO PAY THE COST THEREOF; ADOPTING AN AMENDED AND RESTATED ASSESSMENT METHODOLOGY REPORT; PROVIDING FOR THE RECORDING OF AN AMENDED ASSESSMENT NOTICE; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE," and briefly described the sections within the resolution.

Mr. Eckert asked the Board to consider item III.B. Consideration and Adoption of **Resolution 2026-06, Authorizing Levying and Reallocating Debt Assessment Lien and Improvements** before proceeding to the next item.

6. Close Public Hearing

On a MOTION by Supervisor Barton, SECONDED by Supervisor Blake, WITH ALL IN FAVOR, the Board approved closing the Public Hearing on Reallocated Assessments Due to 2025 Boundary Amendment, for Cabot Citrus Farms Community Development District.

B. EXHIBIT 4: Consideration and Adoption of **Resolution 2026-06, Authorizing Levying and Reallocating Debt Assessment Lien and Improvements**

This item was considered prior to the close of the Public Hearing on Reallocated Assessments Due to 2025 Boundary Amendment.

➤ *District's Engineer's Report, dated December 18, 2023*

➤ *First Amendment to Engineer's Report dated December 18, 2023, dated October 30, 2024*

On a MOTION by Supervisor Blake, SECONDED by Supervisor Kelso, WITH ALL IN FAVOR, the Board approved the adoption of **Resolution 2026-06, Authorizing Levying and Reallocating Debt Assessment Lien and Improvements**, for Cabot Citrus Farms Community Development District.

C. EXHIBIT 5: Consideration and Adoption of **Resolution 2026-07, Accepting Amended Supplemental Bond Anticipation Note, Series 2024 Assessment Methodology Report Dated March 11, 2026**

➤ *Amended and Restated Supplemental Assessment Report*, dated March 11, 2026

Mr. Eckert explained that the resolution approved making appropriate adjustments to the terms of the Note assessments in order to align with the amended assessment methodology report.

On a MOTION by Supervisor Blake, SECONDED by Supervisor Kelso, WITH ALL IN FAVOR, the Board approved the adoption of **Resolution 2026-07, Accepting Amended Supplemental Bond Anticipation Note, Series 2024 Assessment Methodology Report Dated March 11, 2026**, for Cabot Citrus Farms Community Development District.

FOURTH ORDER OF BUSINESS: COLLECTION OF SPECIAL ASSESSMENTS ON RECENTLY ADDED 10.07 ACRES

A. **Public Hearing on the Adoption of the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Special Assessments on Recently Added 10.07 Acres**

1. Open Public Hearing

On a MOTION by Supervisor Barton, SECONDED by Supervisor Blake, WITH ALL IN FAVOR, the Board approved opening the Public Hearing on the Adoption of the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Special Assessments on Recently Added 10.07 Acres, for Cabot Citrus Farms Community Development District.

2. EXHIBIT 6: Presentation of Public Hearing Notice Affidavit

3. 197.3632 F.S.: Review of Uniform Method of Collection

Mr. Eckert explained the resolution would allow the District to collect the assessments on the recently added 10.07 acres on the Hernando County tax bill.

4. Public Comments

There being none, Mr. Darin asked the Board to consider item IV.B. Consideration and Adoption of **Resolution 2026-08, Adopting the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Special Assessments on Recently Added 10.07 Acres** before proceeding to the next item.

5. Close Public Hearing

On a MOTION by Supervisor Blake, SECONDED by Supervisor Barton, WITH ALL IN FAVOR, the Board approved closing the Public Hearing on the Adoption of the Uniform Method for the Levy,

Collection and Enforcement of Non-Ad Valorem Special Assessments on Recently Added 10.07 Acres, for Cabot Citrus Farms Community Development District.

B. EXHIBIT 7: Consideration and Adoption of **Resolution 2026-08, Adopting the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Special Assessments on Recently Added 10.07 Acres**

This item was considered prior to the close of the Public Hearing on the Adoption of the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Special Assessments on Recently Added 10.07 Acres.

On a MOTION by Supervisor Blake, SECONDED by Supervisor Leach, WITH ALL IN FAVOR, the Board approved the adoption of **Resolution 2026-08, Adopting the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Special Assessments on Recently Added 10.07 Acres**, for Cabot Citrus Farms Community Development District.

FIFTH ORDER OF BUSINESS:

STAFF REPORTS

A. District Counsel – *Michael Eckert, Kutak Rock*

Mr. Eckert reported on District business completed by his office and reviewed the three bills that were passed during the recent legislative session, but not yet signed by the governor – the increase in sovereign immunity limits, the recall process to remove a Supervisor from office, and the requirement for Districts to accept credit card and online payments for certain fees.

B. District Engineer – *Ford Manuel, Coastal Engineering*

A representative of Coastal Engineering was not present at this point in the meeting.

C. District Manager – *Kyle Darin/Heath Beckett, Vesta District Services*

1. EXHIBIT 8: Discussion on Proposed FY 2027 Budget

Mr. Darin explained that the proposed FY 2027 budget contemplates developer funding for operation and maintenance expenditures.

2. EXHIBIT 9: Adoption of **Resolution 2026-09, Approving Proposed FY 2027 Budget & Setting Public Hearing (August 12, 2026)**

On a MOTION by Supervisor Barton, SECONDED by Supervisor Kelso, WITH ALL IN FAVOR, the Board approved the adoption of **Resolution 2026-09, Approving Proposed FY 2027 Budget & Setting Public Hearing (August 12, 2026)**, for Cabot Citrus Farms Community Development District.

SIXTH ORDER OF BUSINESS:

CONSENT AGENDA

A. EXHIBIT 10: Approval of the Minutes of the Board of Supervisors Regular Meeting Held March 11, 2026

- 181 B. EXHIBIT 11: Acceptance of the March 2026 Unaudited Financial Statement
182 C. EXHIBIT 12: Ratification of General Funding Requests 2026-06 – 2026-07
183 D. EXHIBIT 13: Acceptance of Hernando County Supervisor of Elections Qualified
184 Elector Count as of April 15, 2026 – 0

185 On a MOTION by Supervisor Barton, SECONDED by Supervisor Blake, WITH ALL IN FAVOR, the
186 Board approved Consent Agenda – items A-D as presented, for Cabot Citrus Farms Community
187 Development District.

188 **SEVENTH ORDER OF BUSINESS: SUPERVISOR REQUESTS**

189 There being none, the next item followed.

190 **EIGHTH ORDER OF BUSINESS: AUDIENCE COMMENTS**

191 *(Limited to 3 Minutes per Individual for Non-*
192 *Agenda Items)*

193 There being none, the next item followed.

194 **NINTH ORDER OF BUSINESS: NEXT MEETING QUORUM CHECK**

195 *The next Cabot Citrus Farms Community Development District meeting is scheduled for 10:00*
196 *a.m. on June 10, 2026 at Cabot Citrus Farms, 15801 Hebron Church Road, Brooksville, FL 34614.*

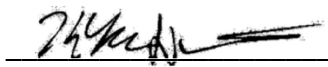
197 All Supervisors present affirmed their intent to attend in person.

198 **TENTH ORDER OF BUSINESS: ADJOURNMENT**

199 On a MOTION by Supervisor Barton, SECONDED by Supervisor Kelso, WITH ALL IN FAVOR, the
200 Board adjourned the meeting at 10:19 a.m., for Cabot Citrus Farms Community Development
201 District.

202 *Each person who decides to appeal any decision made by the Board with respect to any matter*
203 *considered at the meeting is advised that person may need to ensure that a verbatim record of*
204 *the proceedings is made, including the testimony and evidence upon which such appeal is to be*
205 *based.*

206 **Meeting minutes were approved by vote of the Board of Supervisors at a publicly noticed**
207 **meeting held on June 10, 2026.**

208 
209 Kyle Darin, Secretary


Marcus Motes (Aug 24, 2026 14:04:58 EDT)
Marcus Motes, Chair