

**RESOLUTION 2021-12**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKESHORE VILLAGES MASTER COMMUNITY DEVELOPMENT DISTRICT, DESIGNATING OFFICERS OF THE DISTRICT AND PROVIDING AN EFFECTIVE DATE**

WHEREAS, Lakeshore Villages Master Community Development District (hereinafter the "District" is a special district as provided for in Article VI, Section 19 of the Constitution of Louisiana) established pursuant to Ordinance Council Series NO. 07-1497 of the St. Tammany Parish Council: and

WHEREAS, the Board of Supervisors of the District desire to appoint a Treasurer of the Board and the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKESHORE VILLAGES MASTER COMMUNITY DEVELOPMENT DISTRICT:**

1. David Stanton is appointed Treasurer.
2. . Scott Brizendine is appointed Assistant Treasurer.

This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 25<sup>th</sup> DAY OF August 2021.**

ATTEST

**LAKESHORE VILLAGES MASTER  
COMMUNITY DEVELOPMENT DISTRICT**



SECRETARY/ASST. SECRETARY



CHAIRMAN/VICE CHAIRMAN

**RESOLUTION 2021-10**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKESHORE VILLAGES MASTER COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING MAINTENANCE ASSESSMENTS FOR FISCAL YEAR 2022 AND WHICH WILL BE PLACED ON THE 2021 ST. TAMMANY PARISH TAX ROLL; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF MAINTENANCE ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL TO ST. TAMMANY PARISH; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Lakeshore Villages Master Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 27-B of Title 33 of the Louisiana Revised Statutes of 1950 (La. R.S. 33:9039.12 et seq.), (*hereinafter the "CDD Act"*) for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in St. Tammany Parish, Louisiana ("**Parish**"); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and the CDD Act; and

**WHEREAS**, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning January 1, 2022 and ending December 31, 2022 ("**Fiscal Year 2022**"), attached hereto as **Exhibit "A;"** and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, The CDD Act, provides that the District may impose maintenance assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the maintenance assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District now wishes to levy said maintenance assessments for Fiscal Year 2022; and

**WHEREAS**, The CDD Act, provides a mechanism pursuant to which such maintenance assessments may be placed on the tax roll and collected by the local tax collector and the District has previously entered into an agreement with the St. Tammany Parish Property Assessor for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B,"** and to **certify** the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the Parish Property Assessor and Tax Collector. In addition to direct collection by the District for the portion of assessments for the undeveloped remaining property ("**Direct Collect Property**").

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKESHORE VILLAGES MASTER COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special benefit to the lands within the District, which benefit exceeds or equals the cost of the maintenance assessments and debt service obligations of the District. The allocation of the maintenance assessments to the benefitted lands, is shown in **Exhibits "A" and "B,"** and is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to the CDD Act, and using the procedures authorized by Louisiana Law for the levy and collection of maintenance assessments and special assessments, a maintenance assessment for operation and maintenance and a debt service special assessment is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the maintenance assessments for operations and maintenance and the special assessments for the debt service obligation of the District imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Additionally, the District Manager is hereby authorized to remove the Special Assessment imposition from the Tax Roll and Direct Collection Rolls if the District's obligation in 2022 is paid out of capitalized interest as a part of the bond transaction.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

**Tax Roll Assessments.** The maintenance and special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as Parish taxes in accordance Louisiana Law and as set forth in **Exhibits "A" and "B."**

Additionally, the District Manager is hereby authorized to remove the Special Assessment imposition from the Tax Roll if the District's obligation in 2022 is paid out of capitalized interest as a part of the bond transaction.

**Direct Bill Assessments.** The maintenance and special assessments on undeveloped land will be imposed on the Direct Collect Property and shall be collected directly by the District in accordance with Louisiana Law, as set forth in Exhibits "A" and "B." Assessments directly collected by the District are due in full on January 1, 2022; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than January 1, 2022, 25% due no later than March 1, 2022 and 25% due no later than June 1, 2022. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment - for Fiscal Year 2022, shall immediately become due and payable; shall accrue interest, penalties in an amount authorized by Louisiana Law, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Louisiana Law on a future tax bill, which amount may include penalties, interest, and any costs of collection and or enforcement.

Additionally, the District Manager is hereby authorized to remove the Special Assessment imposition from the Direct Collection Rolls if the District's obligation in 2022 is paid out of capitalized interest as a part of the bond transaction.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the Parish Property Assessor and shall be collected by the Parish Tax Collector in the same manner and time as Parish Taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the property roll by the Parish Property Assessor after the date of this Resolution, and shall be authorized to amend the Assessment Roll in accordance with any such updates, for such time as authorized by Louisiana Law, to the Parish property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

In addition the District Manager may amend the Assessment Roll both Direct Collect and Parish Tax Roll, to reflect the removal of the Special Assessments levied to pay the District's Debt Service Obligation if said obligation for 2022 is paid by way of capitalized interest as part of the bond transaction. Any such adjustment to the Tax Roll certified to the Parish must be done prior to September 15, 2021.

**SECTION 6. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

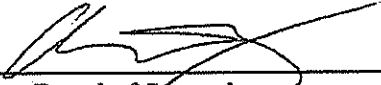
**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 24<sup>th</sup> day of August, 2021.

ATTEST:

**LAKESHORE VILLAGES MASTER  
COMMUNITY DEVELOPMENT  
DISTRICT**

  
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Secretary / Assistant Secretary

  
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Chairman, Board of Supervisors

**EXHIBITS: "A" 2022 Budgets (Maintenance and Debt Service)  
"B" Certified Tax Rolls, 202**