

NatureWalk  
Community Development District

Financial Statements  
(Unaudited)

January 31, 2017

Prepared by  
Rizzetta & Company, Inc.  
District Manager

**NatureWalk Community Development District**

Balance Sheet

As of 1/31/2017

(In Whole Numbers)

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
<b>Assets</b>						
Cash In Bank	290,928	0	11,072	302,000	0	0
Investments	10	723,809	1,970,932	2,694,750	0	0
Accounts Receivable	214,868	7,516,491	0	7,731,359	0	0
Bond Prepayments Receivable	0	0	0	0	0	0
Allowance for Doubtful Accounts	(83,092)	(2,643,293)	(20,243)	(2,746,629)	0	0
Accounts Receivable - Other	0	0	20,243	20,243	0	0
Prepaid Expenses	0	0	0	0	0	0
Deposits	1,540	0	0	1,540	0	0
Due From Other Funds	0	1,815	0	1,815	0	0
Amount Available in Debt Service	0	0	0	0	0	0
Amount To Be Provided Debt Service	0	0	0	0	0	13,445,000
Fixed Assets	0	0	0	0	14,417,047	0
<b>Total Assets</b>	<u>424,254</u>	<u>5,598,822</u>	<u>1,982,004</u>	<u>8,005,080</u>	<u>14,417,047</u>	<u>13,445,000</u>
<b>Liabilities</b>						
Accounts Payable	5,223	0	11,072	16,295	0	0
Accrued Expenses Payable	500	0	0	500	0	0
Other Current Liabilities	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0
Due To Other Funds	1,815	0	0	1,815	0	0
Debt Service Obligations - Current	0	8,491,843	0	8,491,843	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	13,445,000
<b>Total Liabilities</b>	<u>7,539</u>	<u>8,491,843</u>	<u>11,072</u>	<u>8,510,454</u>	<u>0</u>	<u>13,445,000</u>
<b>Fund Equity &amp; Other Credits</b>						
Beginning Fund Balance	249,300	(2,985,693)	1,969,657	(766,736)	14,417,047	0
Net Change in Fund Balance	167,416	92,672	1,274	261,362	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<u>416,716</u>	<u>(2,893,021)</u>	<u>1,970,932</u>	<u>(505,374)</u>	<u>14,417,047</u>	<u>0</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>424,254</u>	<u>5,598,822</u>	<u>1,982,004</u>	<u>8,005,080</u>	<u>14,417,047</u>	<u>13,445,000</u>

See Note to Unaudited Financial Statements

**NatureWalk Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>	<u>Percent Annual Budget Remaining</u>
<b>Revenues</b>					
Special Assessments					
Tax Roll	219,819	219,819	226,180	6,361	(2.89)%
Off Roll	<u>82,131</u>	<u>82,131</u>	<u>78,517</u>	<u>(3,614)</u>	<u>4.39%</u>
Total Revenues	<u>301,950</u>	<u>301,950</u>	<u>304,697</u>	<u>2,747</u>	<u>(0.91)%</u>
<b>Expenditures</b>					
Legislative					
Supervisor Fees	9,600	3,200	800	2,400	91.66%
Financial & Administrative					
Administrative Services	4,500	1,500	1,500	0	66.66%
District Management	14,700	4,900	4,900	0	66.66%
District Engineer	2,500	833	0	833	100.00%
Disclosure Report	5,000	1,667	5,000	(3,333)	0.00%
Trustees Fees	7,000	2,333	0	2,333	100.00%
Financial Consulting Services	8,600	6,200	6,200	0	27.90%
Accounting Services	12,000	4,000	4,000	0	66.66%
Auditing Services	3,600	0	0	0	100.00%
Arbitrage Rebate Calculation	600	200	0	200	100.00%
Public Officials Liability Insurance	3,000	3,000	1,881	1,119	37.30%
Legal Advertising	2,000	667	727	(60)	63.64%
Bank Fees	375	125	0	125	100.00%
Dues, Licenses & Fees	175	175	175	0	0.00%
Website Fees & Maintenance	2,600	867	700	167	73.07%
Legal Counsel					
District Counsel	20,000	6,667	3,738	2,929	81.31%
Electric Utility Services					
Utility Services	14,000	4,667	4,276	391	69.45%
Stormwater Control					
Aquatic Maintenance	3,600	1,200	31,004	(29,804)	(761.22)%
Wetland Monitoring & Maintenance	1,500	500	0	500	100.00%
Stormwater System Maintenance	5,000	1,667	510	1,157	89.80%
Aquatic Plant Replacement	2,500	833	0	833	100.00%
Other Physical Environment					
General Liability Insurance	4,000	4,000	2,549	1,451	36.28%
Property Insurance	5,000	5,000	250	4,750	95.00%
Landscape Maintenance	64,000	21,333	32,115	(10,782)	49.81%
Irrigation Repairs	5,000	1,667	3,830	(2,163)	23.40%
Ornamental Lighting & Maintenance	2,000	667	0	667	100.00%
Well Maintenance	1,000	333	0	333	100.00%
Tree Trimming Services	1,500	500	0	500	100.00%
Annual Mulching	57,000	19,000	21,620	(2,620)	62.07%
Landscape Replacement Plants, Shrubs, Trees	2,000	667	0	667	100.00%
Rust Prevention	7,000	2,333	0	2,333	100.00%
Road & Street Facilities					
Street Light/Decorative Light Maintenance	7,000	2,333	10,349	(8,016)	(47.84)%
Street Sign Repair & Replacement	500	167	0	167	100.00%

See Note to Unaudited Financial Statements

**NatureWalk Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>	<u>Percent Annual Budget Remaining</u>
Sidewalk Repair & Maintenance	1,100	367	0	367	100.00%
Roadway Repair & Maintenance	2,000	667	0	667	100.00%
Parks & Recreation					
Boardwalk & Bridge Maintenance	<u>20,000</u>	<u>6,667</u>	<u>1,158</u>	<u>5,509</u>	<u>94.21%</u>
Total Expenditures	<u>301,950</u>	<u>110,900</u>	<u>137,282</u>	<u>(26,382)</u>	<u>54.53%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>191,050</u>	<u>167,416</u>	<u>(23,634)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>191,050</u>	<u>167,416</u>	<u>(23,634)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	249,300	249,300	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>191,050</u></u>	<u><u>416,716</u></u>	<u><u>225,666</u></u>	<u><u>0.00%</u></u>

**NatureWalk Community Development District**

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	357	357	0.00%
Special Assessments				
Tax Roll	73,033	64,414	(8,619)	(11.80)%
Prepayments	0	62,059	62,059	0.00%
Off Roll	353,289	353,289	0	0.00%
<b>Total Revenues</b>	<u>426,323</u>	<u>480,119</u>	<u>53,797</u>	<u>12.62%</u>
<b>Expenditures</b>				
Legal Counsel				
Trustee Counsel	0	6,596	(6,596)	0.00%
Debt Service				
Interest	296,323	361,843	(65,520)	(22.11)%
Principal	130,000	0	130,000	100.00%
<b>Total Expenditures</b>	<u>426,323</u>	<u>368,439</u>	<u>57,884</u>	<u>13.58%</u>
Excess of Revenue Over (Under) Expenditures	0	111,680	111,680	0.00%
<b>Other Financing Sources (Uses)</b>				
Interfund Transfer	0	(133)	(133)	0.00%
SPE Costs	0	(18,875)	(18,875)	0.00%
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>(19,008)</u>	<u>(19,008)</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	92,672	92,672	0.00%
<b>Fund Balance, Beginning of Period</b>	0	(2,985,693)	(2,985,693)	0.00%
<b>Fund Balance, End of Period</b>	<u>0</u>	<u>(2,893,021)</u>	<u>(2,893,021)</u>	<u>0.00%</u>

**NatureWalk Community Development District**

Statement of Revenues and Expenditures

300 - Capital Projects Fund

From 10/1/2016 Through 1/31/2017

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	<u>0</u>	<u>1,141</u>	<u>1,141</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>1,141</u>	<u>1,141</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>1,141</u>	<u>1,141</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	133	133	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>1,274</u>	<u>1,274</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,969,657	1,969,657	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,970,932</u></u>	<u><u>1,970,932</u></u>	<u><u>0.00%</u></u>

**NatureWalk CDD  
Investment Summary  
January 31, 2017**

<u>Account</u>	<u>Investment</u>	<u>Balance as of January 31, 2017</u>
State Board of Administration	Local Government Investment Pool	\$ 10
	<b>Total General Fund Investments</b>	<b><u>\$ 10</u></b>
US Bank Series 2007A Interest	US Bank Managed Money Market Account	\$ 2
US Bank Series 2007B Interest	US Bank Managed Money Market Account	3
US Bank Series 2007A Reserve	US Bank Managed Money Market Account	170,804
US Bank Series 2007B Reserve	US Bank Managed Money Market Account	59,323
US Bank Series 2007A Prepayment	US Bank Managed Money Market Account	180,288
US Bank Series 2007AB Revenue	US Bank Managed Money Market Account	313,389
	<b>Total Debt Service Fund Investments</b>	<b><u>\$ 723,809</u></b>
US Bank Series 2007AB Construction	US Bank Managed Money Market Account	\$ 1,970,932
	<b>Total Capital Project Fund Investments</b>	<b><u>\$ 1,970,932</u></b>

**NatureWalk Community Development District**  
 Summary A/R Ledger  
 001 - General Fund  
 From 12/1/2016 Through 1/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
9/30/2015	New NatureWalk, LLC	ORA2009NW.NWD	83,092.16
10/1/2016	KLP Destin, LLC	321-17-01	39,258.62
10/1/2016	Tax Collector - Walton County	FY16-17	<u>92,517.08</u>
		Total 001 - General Fund	214,867.86



**NatureWalk Community Development District**  
 Summary A/R Ledger  
 200 - Debt Service Fund  
 From 12/1/2016 Through 1/31/2017

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
11/25/2014	New NatureWalk, LLC	321-15-02	430,930.02
9/30/2015	New NatureWalk, LLC	321-11-03	449,475.58
9/30/2015	New NatureWalk, LLC	321-12-02	449,475.58
9/30/2015	New NatureWalk, LLC	321-13-02R	430,928.68
9/30/2015	New NatureWalk, LLC	321-14-02	430,928.68
9/30/2015	New NatureWalk, LLC	ORA2009NW.NWD	451,554.49
11/16/2015	New NatureWalk, LLC	321-16-02	205,750.40
11/16/2015	New NatureWalk, LLC	321-16-03	4,361,255.34
10/1/2016	KLP Destin, LLC	321-17-01	73,769.40
10/1/2016	New NatureWalk, LLC	321-17-02	205,750.40
10/1/2016	Tax Collector - Walton County	FY16-17	<u>26,672.11</u>
		Total 200 - Debt Service Fund	<u>7,516,490.68</u>
Report Balance			<u><u>7,731,358.54</u></u>

**NatureWalk Community Development District**

Aged Payables by Invoice Date

Aging Date - 12/1/2015

001 - General Fund

From 1/1/2017 Through 1/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice</u>	<u>Current Balance</u>
GreenEarth Landscape Services LLC	1/5/2017	50071	Monthly Landscape Maintenance/Ph 2 01/17	4,180.82
CHELCO	2/2/2017	Electric Summary 01/17	CHELCO Electric Summary 01/17	1,042.29
			Total 001 - General Fund	5,223.11

**NatureWalk Community Development District**

Aged Payables by Invoice Date

Aging Date - 12/1/2015

300 - Capital Projects Fund

From 1/1/2017 Through 1/31/2017

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice</u>	<u>Current Balance</u>
GreenEarth Landscape Services LLC	12/9/2016	CUS 40 GreenEarth	CUS 40 Series 2007	11,072.00
			Total 300 - Capital Projects Fund	11,072.00
Report Total				16,295.11

**NATUREWALK  
COMMUNITY DEVELOPMENT DISTRICT**

**Capital Improvement Revenue - Series 2007 A & B**

**Construction Account Activity Through January 31, 2017**

<b>Inflows:</b>	<b>Debt Proceeds - Series A &amp; B</b>	<b>\$</b>	<b>16,735,569.81</b>
	<b>Underwriter Discount</b>		<b>400,000.00</b>
			<b>17,135,569.81</b>
	<b>Total Bond Proceeds:</b>		<b>17,135,569.81</b>
	<b>Interest Earnings</b>		<b>159,187.95</b>
	<b>Due from New NatureWalk, LLC</b>		<b>20,243.35</b>
	<b>Record Allowance for Doubtful Accounts</b>		<b>(20,243.35)</b>
	<b>Transfer from Cap I</b>		<b>32,987.35</b>
	<b>Transfer from Reserves</b>		<b>4,134.15</b>
	<b>Transfer from Prepayment B</b>		<b>3,318.33</b>
	<b>Transfer from Sinking</b>		<b>55.96</b>
			<b>17,335,253.55</b>
	<b>Total Inflows:</b>	<b>\$</b>	<b>17,335,253.55</b>

<b>Outflows:</b>				
<b>Requisition Date</b>	<b>Requisition Number</b>	<b>Contractor</b>	<b>Amount</b>	<b>Status With Trustee as of 01/31/17</b>
03/12/07	COI	Underwriters Discount	\$ (400,000.00)	Cleared
03/12/07	COI	Nabors Giblin & Nickerson	(45,000.00)	Cleared
03/12/07	COI	Holland & Knight	(5,250.00)	Cleared
03/12/07	COI	Prager, Sealy & Co	(5,000.00)	Cleared
03/12/07	COI	Rizzetta & Company, Inc.	(30,000.00)	Cleared
03/12/07	COI	Rizzetta & Company, Inc.	(5,000.00)	Cleared
03/12/07	COI	Hopping Green & Sams	(12,460.01)	Cleared
05/06/07	COI	Hopping Green & Sams-Overpayment	3,886.11	Cleared
03/12/07	COI	NatureWalk CDD	(13,425.49)	Cleared
04/09/07	COI	Image Masters	(4,662.87)	Cleared
04/18/07	4	Rizzetta & Co., Inc.	(3,500.00)	Cleared
04/18/07	5	Rizzetta & Co., Inc.	(3,500.00)	Cleared
06/15/07	COI	US Bank - Trustee Fees 3/07 to 2/08	(7,948.00)	Cleared
08/14/07	COI	Nabors Giblin & Nickerson	(2,705.55)	Cleared
		<b>Total Cost of Issuance:</b>	<b>(534,565.81)</b>	
03/14/07	1	NatureWalk Development Company, LLC	(13,305,760.19)	Cleared
04/03/07	2	NatureWalk Development Company, LLC	(909,366.29)	Cleared
04/18/07	3	Hopping Green & Sams	(374.00)	Cleared
05/21/07	6	Hopping Green & Sams	(3,510.64)	Cleared
06/18/07	7	Hopping Green & Sams	(472.50)	Cleared
08/27/07	8	Hopping Green & Sams	(297.50)	Cleared
09/17/07	9	Hopping Green & Sams	(966.25)	Cleared
12/14/07	10	Hopping Green & Sams	(198.00)	Cleared
01/14/08	11	Hopping Green & Sams	(1,072.75)	Cleared
01/23/08	12	Hatch Mott MacDonald	(18,757.84)	Cleared
02/20/08	13	Hopping Green & Sams	(2,431.87)	Cleared
03/14/08	14	Hopping Green & Sams	(849.68)	Cleared
04/16/08	15	Hopping Green & Sams	(2,715.91)	Cleared
05/02/08	16	NatureWalk Community Development District	(4,566.60)	Cleared
05/17/08	17	Hopping Green & Sams	(1,135.81)	Cleared
06/18/08	18	Hopping Green & Sams	(1,601.49)	Cleared

**NATUREWALK  
COMMUNITY DEVELOPMENT DISTRICT**

**Capital Improvement Revenue - Series 2007 A & B**

**Construction Account Activity Through January 31, 2017**

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07/22/08	19	Hopping Green & Sams	(320.50)	Cleared
07/28/08	20	Hopping Green & Sams	(751.07)	Cleared
09/03/08	21	Hatch Mott MacDonald	(3,974.47)	Cleared
10/13/08	22	Hopping Green & Sams	(1,572.22)	Cleared
02/02/09	22	Hopping Green & Sams - partial refund of CR22	945.00	Cleared
12/02/08	23	Hopping Green & Sams	(114.00)	Cleared
02/25/09	24	Hopping Green & Sams	(106.00)	Cleared
03/18/09	25	Hopping Green & Sams	(114.04)	Cleared
03/31/09	26	Evergreen Landscaping & Maintenance	(16,527.50)	Cleared
04/22/09	27	Hopping Green & Sams	(155.00)	Cleared
06/30/09	28	Evergreen Landscaping & Maintenance	(16,527.50)	Cleared
11/16/09	29	Hatch Mott MacDonald	(768.00)	Cleared
03/15/10	30	Hopping Green & Sams	(1,780.50)	Cleared
03/26/10	31	Hopping Green & Sams	(533.00)	Cleared
04/13/10	32	Hopping Green & Sams	(41.00)	Cleared
07/30/10	33	Hatch Mott MacDonald	(6,136.59)	Cleared
04/26/11	34	Hopping Green & Sams	VOID	VOID
06/30/11	35	Bridge Builders USA, Inc.	(50,219.49)	Cleared
06/30/11	36	Emerald Coast Associates, Inc.	(8,070.00)	Cleared
08/24/11	37	Bridge Builders USA, Inc.	(63,550.00)	Cleared
10/12/11	38	Greenway Services, Inc.	(10,000.00)	Cleared
11/29/11	39	Greenway Services, Inc. - paid from KLP Contribution Account	(18,784.55)	Cleared
12/13/11	40	Hopping Green & Sams	VOID	VOID
12/31/11	41	Greenway Services, Inc.	(4,199.97)	Cleared
12/31/11	42	Sikes Concrete, Inc.	(3,594.00)	Cleared
03/20/12	43	Triangle Construction	(18,575.00)	Cleared
04/19/12	44	Sikes Concrete, Inc.	(1,462.00)	Cleared
06/11/12	45	Sikes Concrete, Inc.	(1,670.00)	Cleared
07/01/12	46	NatureWalk Community Development District	(9,054.88)	Cleared
06/30/12	47	GreenEarth Landscape Services, LLC	(8,722.84)	Cleared
07/31/12	48	GreenEarth Landscape Services, LLC	(20,578.27)	Cleared
08/28/12	49	GreenEarth Landscape Services, LLC	(5,409.00)	Cleared
12/06/12	50	GreenEarth Landscape Services, LLC	(11,627.00)	Cleared
01/15/13	51	GreenEarth Landscape Services, LLC	(1,235.00)	Cleared
06/30/13	52	NatureWalk Community Development District	(84,924.51)	Cleared
08/02/13	53	GreenEarth Landscape Services	(7,225.00)	Cleared
08/20/13	54	Greenway Services, Inc.	(6,146.94)	Cleared
09/17/13	55	GreenEarth Landscape Services	(23,075.00)	Cleared
09/20/13	56	Greenway Services, Inc.	(8,846.94)	Cleared
10/01/13	57	BoardwalkDesigns	(2,513.35)	Cleared
10/01/13	58	GreenEarth Landscape Services	(2,300.00)	Cleared
10/29/13	59	Chelco Services, Inc.	(2,342.90)	Cleared
11/06/13	60	GreenEarth Landscape Services	(9,020.00)	Cleared
11/18/13	61	Greenway Services, Inc.	(2,699.52)	Cleared
12/16/13	62	GreenEarth Landscape Services	(5,950.00)	Cleared
01/29/14	63	GreenEarth Landscape Services	(20,585.00)	Cleared
02/13/14	64	GreenEarth Landscape Services	(5,656.00)	Cleared

**NATUREWALK  
COMMUNITY DEVELOPMENT DISTRICT**

**Capital Improvement Revenue - Series 2007 A & B**

**Construction Account Activity Through January 31, 2017**

03/26/14	65	GreenEarth Landscape Services	(10,945.00)	Cleared
05/14/14	66	BoardwalkDesigns	(773.50)	Cleared
05/21/14	67	GreenEarth Landscape Services	(7,042.00)	Cleared
07/09/14	68	GreenEarth Landscape Services	(5,570.00)	Cleared
10/13/14	69	GreenEarth Landscape Services	(1,950.00)	Cleared
09/30/14	70	GreenEarth Landscape Services	(4,329.00)	Cleared
09/30/14	71	GreenEarth Landscape Services	(2,775.00)	Cleared
12/11/14	72	GreenEarth Landscape Services	(7,885.00)	Cleared

**Total Requisitions:** (14,761,860.37)

06/27/08		US Bank Trustee Fees (3/08 - 2/09)	(5,926.25)	Cleared
08/19/10		Hines Interests LP - Asset Management Firm Travel/Office Exp	(37,276.27)	Cleared
12/31/10		Hines Interests LP - Asset Management Firm	(4,450.00)	Cleared
06/27/11		Transferred to New NatureWalk LLC per Bondholders	(400,000.00)	Cleared
04/26/13		Transferred from New NatureWalk LLC per Bondholders	379,756.65	Cleared

**Total Outflows:** (15,364,322.05)

**Funds Available in Construction Account at January 31, 2017** \$ 1,970,931.50

**NatureWalk Community Development District  
Notes to Unaudited Financial Statements  
January 31, 2017**

**Balance Sheet**

1. Trust statement activity has been recorded through 01/31/167
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. Debt Service Obligations - Current, represents scheduled Series 2007 Debt Service payments that were not made for May 2015 – November 2016.

**Statement of Revenue and Expenditures – Debt Service Fund**

4. The scheduled Series 2007 Debt Service payments that were not paid have been accrued and are reflected in the accompanying Balance Sheet.

**Summary A/R Ledger – Payment Terms**

5. Payment terms for landowner assessments are (a) defined in the FY16-17 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.