

Prepared by and return to:
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**WLCA RULES AND REGULATIONS
RELATING TO EXEMPTION FROM ASSESSMENTS**

THIS document is made this 28 day of November, 2022, by WATERFORD LAKES COMMUNITY ASSOCIATION, INC., a Florida not-for-profit corporation (the "Community Association").

WHEREAS, the Community Association is the homeowners' association for all properties within the Waterford Lakes Development in Orange County, Florida (the "Waterford Lakes Development"); and

WHEREAS, all properties within the Waterford Lakes Development are subject to the recorded declarations and amendments to declarations of the Community Association and its predecessor, the Huckleberry Community Association, Inc., the provisions of which are currently reflected in the "Second Amended and Restated Declaration of Master Covenants, Conditions and Restrictions of Waterford Lakes", recorded on October 25, 2022 as document number 20220649208 of the Public Records of Orange County, Florida (the "Second Restated Declaration"); and

WHEREAS, Article VI, Section 16, of the Second Restated Declaration, entitled "Exempt Property", provides that among the properties exempted from "all assessments, charges and liens" to be paid to the Community Association are "any of the Property exempted from ad valorem taxation by the laws of Florida to the extent agreed to by the Association";¹ and

WHEREAS, the current governing documents of the Community Association include the Second Restated Declaration and certain rules and regulations (the "Governing Documents"); and

WHEREAS, the Board of Directors of the Community Association (the "Board") would be the entity that would determine the extent to which the Community Association would agree, pursuant to Article VI, Section 16, of the Second Restated Declaration, to exempt, from the payment to the Community Association, of "all assessments, charges and liens", those properties which are "exempted from ad valorem taxation by the laws of Florida"; and

¹ The term "Association" is defined in the Second Restated Declaration to be synonymous with the term "Community Association".

WHEREAS, the Board wishes to exempt from the payment to the Community Association of all “assessments” described in Article VI of the Second Restated Declaration, those properties which are “exempted from ad valorem taxation by the laws of Florida” (the “No Ad Valorem Taxation Exemption”) but wishes to establish rules and regulations for the determination of the criteria to be met for those properties that seek to obtain an exemption from the payments of assessments to the Community Association); and

WHEREAS, the exception to the payment of assessments that would be available to owners who have a No Ad Valorem Taxation Exemption will be referred to as the “Assessment Exemption”; and

WHEREAS, the Board wishes to clarify that those owners who qualify for the No Ad Valorem Taxation Exemption, and meet the criteria for obtaining the Assessment Exemption, would still be required to comply with all other provisions of the Governing Documents, including but not limited to the liability for the reimbursement of attorney’s fees and costs incurred by the Community Association in the enforcement of the Governing Documents against those owners.

NOW, THEREFORE, the Board has established the following rules and regulations for an owner to meet to qualify for the Assessment Exemption and to clarify the limitations upon such an exemption.

1. An owner seeking to qualify for the Assessment Exemption, to be exempt for the payment of amounts due to the Community Association in the form of “assessments”, must submit such a request, in writing, to the management office of the Community Association (the “Assessment Exemption Request”).
2. The Assessment Exemption Request must be accompanied by a copy of a letter from the office of the Orange County Property Appraiser, issued in regard to the subject property (the “Subject Property”), reflecting that the Subject Property is completely (100%) exempt from any Ad Valorem tax amount and, thus, is covered by the No Ad Valorem Taxation Exemption.
3. The Assessment Exemption Request, accompanied by a copy of the letter from the office of the Orange County Property Appraiser, must be received no later than September 30 of the year which precedes the calendar year for which the Assessment Exemption is being sought (*e.g.*, for a request to be made for the 2023 calendar year, the deadline would be September 30, 2022). If September 30 in a given year falls on a weekend, the deadline will be extended to the first day after September 30 which is not a weekend.
4. If the Assessment Exemption Request is approved, the owner will receive notification of same in writing. The approval of an Assessment Exemption Request will be effective beginning with the calendar year that follows the receipt of the Assessment Exemption Request.

5. If an Assessment Exemption Request is approved, the owner will continue to be eligible for the Assessment Exemption and will not need to submit any additional Assessment Exemption Request.
6. If an owner who has obtained a No Ad Valorem Taxation Exemption is notified by the office of the Orange County Property Appraiser that the Subject Property is no longer completely (100%) exempt from payment of any Ad Valorem tax amount for a calendar year, the owner must notify the management office of the Community Association of that fact no later than ten days following the date the owner receives such a notification from the office of the Orange County Property Appraiser.
7. If an owner who has obtained a No Ad Valorem Taxation Exemption is notified by the office of the Orange County Property Appraiser that the Subject Property is no longer completely (100%) exempt from any Ad Valorem tax amount, the Subject Property will no longer qualify for the Assessment Exemption and will be responsible for the payment of assessments for the Subject Property as of January 1 of the first year that the Subject Property is no longer exempt from any Ad Valorem tax amount.
8. Other than the obligation to pay assessments, the owner of the Subject Property which qualifies for the Assessment Exemption remains subject to all other provisions of the Governing Documents.
9. An owner is only entitled to a single Assessment Exemption at a given time. As a result, if an owner owns multiple properties, that owner can only qualify for an Assessment Exemption for one of those properties.
10. Should the owner of the Subject Property which qualifies for the Assessment Exemption violate any provisions in the Governing Documents, other than the provisions relating to the payment of assessments, the Community Association will be entitled to any remedies available under the Governing Documents or under Florida law.
11. The remedies referenced above would include, but not be limited to, the right to seek injunctive relief to compel the owner to bring the Subject Property or conduct of the owner or other occupant of the Subject Property, into compliance with Governing Documents, and the right to reimbursement of attorney's fees and costs incurred by the Community Association in the enforcement of the Governing Documents against that owner or other occupant of the Subject Property.

CERTIFICATION

By executing the present document, we hereby affirm that the foregoing rules were adopted by a majority of the Board of Directors of the Association at an open meeting of the board conducted on NOVEMBER 28, 2022.

IN WITNESS WHEREOF, this instrument has been executed as of the date first above written.

Witnesses:
[Signature]
Printed Name:
[Signature]
Printed Name: REBECCA BLACK

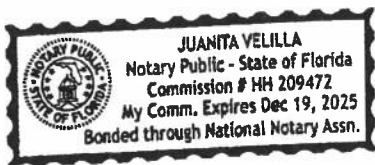
WATERFORD LAKES COMMUNITY ASSOCIATION, INC.

By: [Signature]
Printed Name: Alvin Little
Title: President

By: [Signature]
Printed Name: Dennis Horazak
Title: Secretary

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 29 day of November, 2022 by Alvin Little and Dennis Horazak, as President, and Secretary, respectively, of WATERFORD LAKES COMMUNITY ASSOCIATION, INC., a Florida corporation, on behalf of the corporation, who are personally known to me or who have produced _____ as identification.



[Signature]
Notary Public (signature)
Juanita Velilla
Typed/Printed name of Notary Public
Commission No. _____
My Commission Expires: 12/19/2025