

City of Palm Coast, Florida Agenda Item

Agenda Date: September 1, 2026

Agenda Item: G.4

Department FINANCE Division FINANCE	Amount Org/Account #
Subject: RESOLUTION 2026-XX APPROVING THE FISCAL YEAR 2026-27 NON-AD VALOREM ASSESSMENT ROLL FOR THE OLD KINGS ROAD SPECIAL ASSESSMENT DISTRICT TO BE TRANSMITTED TO THE FLAGLER COUNTY TAX COLLECTOR	
Presenter: Michael Vespucci, CGFM, Accountant	
Attachments: 1. Resolution 2. Exhibit "A" Fiscal Year 2026-27 Assessment Roll 3. Exhibit "B" Form of Certificate to Non-Ad Valorem Assessment Roll	
Background: The Old Kings Road Special Assessment District was established by Ordinance 2005-10 in order to provide a funding mechanism, through special assessments, to fund four-laning improvements to Old Kings Road, based on the request and consent of affected property owners, from Palm Coast Parkway to State Road 100. This Resolution provides for the annual assessment roll to be certified to the County Tax Collector so that the annual installments of the assessment can be included on the 2026 Property Tax Bills to be issued in November 2026. The assessment was first added to the tax roll in 2013 and will remain for a period of 30 years. It is expected to be repaid by 2043. The balance as of 9/30/25 was \$3,691,691.06.	
Recommended Action: ADOPT RESOLUTION 2026-XX APPROVING THE FISCAL YEAR 2026-27 NON-AD VALOREM ASSESSMENT ROLL FOR THE OLD KINGS ROAD SPECIAL ASSESSMENT DISTRICT TO BE TRANSMITTED TO THE FLAGLER COUNTY TAX COLLECTOR	

RESOLUTION 2026-____
FY 2026-27 NON-AD VALOREM ASSESSMENT ROLL

A RESOLUTION OF THE CITY COUNCIL OF PALM COAST, FLORIDA, APPROVING THE FISCAL YEAR 2026-27 NON-AD VALOREM ASSESSMENT ROLL FOR THE OLD KINGS ROAD SPECIAL ASSESSMENT DISTRICT; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL TO THE FLAGLER COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PALM COAST, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution of the City Council (the "City Council") of the City of Palm Coast, Florida (the "City") is adopted pursuant to City Ordinance No. 2005-10 (as amended and supplemented from time to time, and particularly as supplemented by Ordinance No. 2008-09, the "Assessment Ordinance"), City Resolution Nos. 2008-97, 2009-01 and 2013-77 (collectively, the "Assessment Resolutions"), Sections 166.021, 166.041 and 197.3632, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Annual Assessment Resolution for the Old Kings Road Special Assessment District (the "District") for the Fiscal Year commencing October 1, 2026 ("Fiscal Year 2026-27"). All capitalized terms not otherwise defined herein shall have the meanings defined in the Assessment Ordinance and the Assessment Resolutions.

SECTION 3. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) The City Council adopted the Assessment Resolutions to provide for the construction of certain improvements to Old Kings Road within the District and the funding of such improvements through Assessments imposed upon the real property specially benefited thereby.

(B) As provided in the Assessments Resolutions, any Assessment which is not paid in full at the option of the property owner shall be collected in not more than thirty (30) annual installments in accordance with the Uniform Assessment Collection Act which authorizes collection of non-ad valorem assessments on the annual property tax bill mailed by the Tax Collector each November.

(C) Pursuant to Section 2.08 of the Assessment Ordinance, the City Council is required to adopt an Annual Assessment Resolution during its budget adoption process each year to approve the list of Tax Parcels subject to the Assessments and the dollar amount of the annual installment to be collected on the forthcoming property tax bill (the "Assessment Roll").

(D) The City Council wishes to hereby approve the Fiscal Year 2026-27 Assessment Roll for the District and to direct certification of same to the Tax Collector for collection of the annual installment of the Assessments for such fiscal year on the property tax bill to be mailed in November 2026.

(E) The City imposes transportation impact fees pursuant to Chapter 29, Article II of the City Code of Ordinances. City Resolution No. 2013-77 provides that transportation impact fees paid to the City in connection with development of real property within the District shall be applied to prepay the Assessment with respect to the land being developed for which a transportation impact fee is collected.

(F) In accordance therewith, any Tax Parcels for which a transportation impact fee has been paid in full have been removed from the Assessment Roll, provided the amount of the transportation impact fee paid to the City exceeds the amount of the Assessment imposed against such parcel, and the Assessment imposed against such parcels shall be deemed prepaid. In the event the transportation impact fee paid to the City is less than the amount of the Assessment imposed against the Tax Parcel for which such fee was paid, the principal balance of the Assessment shall be reduced by the amount of the impact fee paid.

(G) The Assessments are imposed by the City Council, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

SECTION 4. APPROVAL AND CERTIFICATION OF ASSESSMENT ROLL.

(A) The Fiscal Year 2026-27 Assessment Roll for the Old Kings Road Special Assessment District, a copy of which is attached hereto as Appendix A, is hereby confirmed and approved.

(B) The City Manager is hereby authorized and directed to certify the Assessment Roll to the Tax Collector prior to September 15, 2026. The Assessment Roll as delivered to

the Tax Collector shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix B.

SECTION 5. SEVERABILITY. If any clause, section, or other part of this resolution shall be held by any court of competent jurisdiction unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affects the validity of the other provisions in this resolution.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY PASSED AND ADOPTED by the City Council of the City of Palm Coast, Florida, on this 1st day of September 2026.

ATTEST:

CITY OF PALM COAST

KALEY COOK, CITY CLERK

MICHAEL NORRIS, MAYOR

APPROVED AS TO FORM AND LEGALITY

MARCUS DUFFY, CITY ATTORNEY

Attachments:

Exhibit "A" Fiscal Year 2026-27 Assessment Roll

Exhibit "B" Form of Certificate to Non-Ad Valorem Assessment Roll

APPENDIX A

FISCAL YEAR 2026-27 ASSESSMENT ROLL

Current Owner	Tax Parcel ID#	Units	Annual Assessment
MAN 110, LLC	18-11-31-5700-00000-00A0	1.420	\$650.36
MAN 110, LLC	18-11-31-5700-00000-0010	3.820	\$1,749.56
MAN 110, LLC	18-11-31-5700-00000-0020	2.880	\$1,319.04
MAN 110, LLC	18-11-31-5700-00000-0030	2.760	\$1,264.08
MAN 110, LLC	18-11-31-5700-00000-0040	3.400	\$1,557.20
MAN 110, LLC	18-11-31-5700-00000-0050	3.820	\$1,749.56
MAN 110, LLC	18-11-31-5700-00000-0060	3.950	\$1,809.10
MAN 110, LLC	18-11-31-5700-00000-0070	4.310	\$1,973.98
MAN 110, LLC	18-11-31-5700-00000-0080	3.810	\$1,744.98
FLAGLER PIONEER GROUP LLC c/o TOM GIBBS	05-12-31-0000-01010-0000	0.910	\$416.78
SG FLAGLER STORAGE LLC	39-12-31-0000-01010-0055	3.500	\$1,603.00
FLAGLER PIONEER GROUP LLC c/o TOM GIBBS	39-12-31-0000-01010-0056	10.070	\$4,612.06
CAMERON PALM COAST LLC	39-12-31-0000-01010-0058	11.333	\$5,190.51
CAMERON PALM COAST LLC	39-12-31-0000-01010-0059	6.597	\$3,021.43
FLAGLER PIONEER GROUP LLC c/o TOM GIBBS	09-12-31-0000-02010-0014	6.300	\$2,885.40
FLAGLER PIONEER GROUP LLC c/o TOM GIBBS	04-12-31-0000-04030-0014	25.710	\$11,775.18
JX PALM COAST LAND LLC	04-12-31-0000-04030-0000	242.180	\$110,918.44
SHOPPES OF KINGS POINTE LLC	39-12-31-3380-00000-0090	1.045	\$478.61
SHOPPES OF KINGS POINTE LLC	39-12-31-3380-00000-0100	1.045	\$478.61
KINGS POINTE DEVELOPERS LLC c/o TOM GIBBS	39-12-31-3380-00000-0010	1.280	\$586.24
AVEO ENGINEERING LLC	39-12-31-3380-00000-0020		\$490.06

		1.070	
KINGS POINTE OFFICES LLC	39-12-31-3380-00000-0030	1.067	\$488.69
KINGS POINTE DEVELOPERS LLC c/o TOM GIBBS	39-12-31-3380-00000-0050	1.070	\$490.06
KINGS POINTE DEVELOPERS LLC c/o TOM GIBBS	39-12-31-3380-00000-0120	4.640	\$2,125.12
LA JOLLA COVE LLC & SPAN LLC	29-11-31-0000-01010-0061	14.700	\$6,732.60
LA JOLLA COVE LLC & SPAN LLC	32-11-31-0000-01010-0021	8.620	\$3,947.96
COASTAL COLLECTIONS, LLC	20-11-31-0000-01030-0000	18.905	\$8,658.44
RLS (Sabal) LLC	32-11-31-0000-01020-0000	24.744	\$11,332.60
INVESTORS LANDS HOLDING OF PALM COAST LLC	18-11-31-0000-02010-0080	5.741	\$2,629.24
INVESTORS LANDS HOLDING OF PALM COAST LLC	07-11-31-7081-RP0A4-0000	2.558	\$1,171.56
PALM COAST HOLDINGS INC - Allete General Accounting Attn: Jake Miller	04-12-31-1300-00010-0000	0.754	\$345.29
KINGS BUSINESS CENTER LLC	20-11-31-0000-01020-0000	60.536	\$27,725.35
Extra Space Properties Two LLC - Ryan Tax Compliance Service LLC	20-11-31-0000-01020-0030	10.129	\$4,639.27
Old Kings Storage LLC	20-11-31-0000-01020-0040	10.310	\$4,722.12
RLS (Sabal) LLC	32-11-31-0000-03040-0010	6.186	\$2,833.15
Dcb Orchid LLC	05-12-31-5855-00000-0070	18.889	\$8,650.93
PALM COAST HOLDINGS INC - Allete General Accounting Attn: Jake Miller	05-12-31-0650-000A0-0018	26.883	\$12,312.37
Legends at Palm Coast Holdings LLC	29-11-31-0000-01010-0050	16.904	\$7,741.94
KENSINGTON AT OLD KINGS ROAD PARTNERS LTD	32-11-31-3310-00000-0010	13.629	\$6,242.27
KENSINGTON LAND CONDO DEVELOPERS LLC	32-11-31-3310-00000-0020	3.550	\$1,625.90
4250 OLD KINGS ROAD LLC	32-11-31-3620-00000-0060	16.962	\$7,768.50
WAL-MART STORES EAST LP, PROPERTY TAX DEPT 8013	39-12-31-0000-01010-0051	30.190	\$13,827.02
RLS (SABAL) LLC	32-11-31-5390-00000-0010	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0020	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0030	0.286	\$131.16

RLS (SABAL) LLC	32-11-31-5390-00000-0040	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0050	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0060	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0070	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0080	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0090	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0100	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0110	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0120	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0130	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0140	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0150	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0160	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0170	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0180	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0190	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0200	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0210	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0220	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0230	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0240	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0250	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0260	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0270	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0280	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0290	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0300	0.286	\$131.16
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RLS (SABAL) LLC	32-11-31-5390-00000-0320	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0330	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0340	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0350	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0360	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0370	0.286	\$131.17
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RLS (SABAL) LLC	32-11-31-5390-00000-0420	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0430	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0440	0.286	\$131.16

RLS (SABAL) LLC	32-11-31-5390-00000-0450	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0460	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0470	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0480	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0490	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0500	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0510	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0520	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0530	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0540	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0550	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0560	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0570	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0580	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0590	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-0600	0.286	\$131.17
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RLS (SABAL) LLC	32-11-31-5390-00000-0620	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0630	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0640	0.286	\$131.17
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RLS (SABAL) LLC	32-11-31-5390-00000-0730	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0740	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0750	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0760	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0770	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0780	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0790	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-0800	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0820	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-0830	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-0840	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-0850	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-0860	0.286	\$131.17

ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-0870	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-0880	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-0890	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-0900	0.286	\$131.17
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RLS (SABAL) LLC	32-11-31-5390-00000-1480	0.286	\$131.16
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ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-1500	0.286	\$131.16
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-1510	0.286	\$131.16
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-1520	0.286	\$131.16
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ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-1540	0.286	\$131.16
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RLS (SABAL) LLC	32-11-31-5390-00000-1560	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-1570	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-1580	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-1590	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-1600	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-1610	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-1620	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-1630	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-1640	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-1650	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-1750	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-1760	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-1770	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-1810	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-1820	0.286	\$131.17

RLS (SABAL) LLC	32-11-31-5390-00000-1830	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-1840	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-1850	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-1860	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-1870	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-1880	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-1890	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-1900	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-1910	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-1920	0.286	\$131.17
RLS (SABAL) LLC	32-11-31-5390-00000-1930	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-1970	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-1980	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-1990	0.286	\$131.17
ASHTON JACKSONVILLE RESIDENTIAL LLC	32-11-31-5390-00000-2000	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2010	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2020	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2030	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2040	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2050	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2060	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2070	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2080	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2090	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2100	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2110	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2120	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2130	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2140	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2150	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2160	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2170	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2180	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2190	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2200	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2210	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2220	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2230	0.286	\$131.16
RLS (SABAL) LLC	32-11-31-5390-00000-2240	0.286	\$131.16
		685.429	313,926.51

APPENDIX B
FORM OF
CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the City Manager or authorized agent of Palm Coast, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Old Kings Road Special Assessment District (the "Non-Ad Valorem Assessment Roll") is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Flagler County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Flagler County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _____ 2026.

PALM COAST, FLORIDA

By: _____
Authorized Agent