

**IN THE CIRCUIT COURT OF THE TENTH JUDICIAL CIRCUIT,
IN AND FOR POLK COUNTY, FLORIDA**

WINDMILL HOMEOWNERS ASSOCIATION, INC., a Florida Corporation,)	CONSOLIDATED CASES
)	
 The Association,)	CASE NO.: 2012-CA-000496-000-LK
)	CASE NO.: 2012-CA-000607-000-00
)	
v.)	
)	
WINDMILL VILLAGE PARK, LLC, a Foreign Limited Liability Company,)	
)	
 The Park,)	
)	
and)	
)	
WINDMILL VILLAGE PARK, LLC, a Foreign Limited Liability Company,)	
)	
 The Association,)	
)	
v.)	
)	
WINDMILL HOMEOWNERS ASSOCIATION, INC., a Florida Corporation,)	
)	
 The Park,)	
)	
_____ /)	

**THE ASSOCIATION WINDMILL HOMEOWNERS ASSOCIATION, INC.'S
AMENDED COMPLAINT FOR DECLARATORY RELIEF**

COMES NOW, Plaintiff **WINDMILL HOMEOWNERS ASSOCIATION, INC.** (hereinafter "The Association"), by and through its undersigned attorney, and sues the Defendant, **WINDMILL VILLAGE PARK, LLC**, formerly known as **WINDMILL RANCH ASSOCIATES, LLP**, doing business as **WINDMILL VILLAGE** (hereinafter "The Park") and, in furtherance thereof, alleges:

JURISDICTION OF THE COURT

1. This is an action for damages that exceed Fifteen Thousand Dollars (\$15,000.00), exclusive of costs, fees, and interest, and/or is within the jurisdiction of this Court.
2. This action is brought pursuant to *Fla. R. Civ. P. 1.222*, which authorizes the Association, as a legally authorized mobile homeowners' association, to bring suit on its own behalf with regard to matters of common interest to all owners of manufactured homes in the community. A majority of the Residents, or Residents, have approved this action.
3. By Order of this Court this action and a separate action brought by the Park against the Association have been consolidated.
4. The Park is a foreign limited liability corporation recognized by the State of Florida and at all times pertinent hereto was doing business in Polk County, Florida.
5. At all times material to this Complaint, the Association is a non-profit corporation organized and existing under the laws of the State of Florida, and more particularly, organized under *Fla. St. §723 et seq.*, and operating as a voluntary mobile home tenant Association within Windmill Village Mobile Home Park. The Association is acting on behalf of a majority of owners of manufactured homes (hereinafter "the Residents") in the Park concerning a matter of common interest. The Association is located in Polk County, Florida.
6. The Association has performed all conditions precedent to be performed by the Association or the conditions have occurred.
7. The Association and the Park engaged in statutory pre-suit mediation pursuant to *Fla. Stat. §723.038*, on March 24, 2011, wherein the parties reached an agreement (the "Agreement"). A copy of the Agreement is attached hereto as Exhibit "A."

8. The parties have reached a disagreement over the interpretation of the terms of the Agreement, but have duly stipulated to the enforceability of said Agreement.
9. The Association has attempted to compel the Park to comply with the terms of the aforementioned Agreement several times in the past ten (10) months without success.
10. The Association has retained the services of the undersigned law firm and has agreed to pay a reasonable fee for their services in bringing this action.
11. The Association is entitled to prevailing party attorneys' fees and costs pursuant to *Fla. Stat. §723.0861*.

COUNT I -DECLARATORY ACTION ON CONTRACT CONSTRUCTION

12. The Association re-alleges and incorporates by reference paragraphs 1 through 9 as if fully set forth herein.
13. This is an action for declaratory judgment and supplemental relief, pursuant to Chapter 86, Florida Statutes, and *Fla. R. Civ. P. 1.222*, to determine the meaning of certain provisions contained in the Agreement entered into between the Association and the Park as a result of mediation.
14. The parties disagree on meaning of the terms of paragraph 3 of the Agreement which reads as follows:

“Windmill Ranch Associates LLP agrees to recalculate the property taxes that have been charged from the base year 2004 through 2011 to charge on the increased amount actually paid for each tax year. Any math error will be corrected with a rent credit to homeowners who were living in Windmill and paid the tax within 60 days.”

15. The Park is entitled to pass-through increases in property taxes¹ each year to the Residents per *Fla. Stat. §720.031(5)(c)*.

¹ The Association asserts this constitutes misleading and false advertising because the literature and statements made to entice residents into purchasing a manufactured home and signing a rental agreement stated “never pay property taxes.” This is misleading because residents do pay property taxes, just not to

16. The Association asserts the Park can only pass-through increases in property taxes within one year of incurring such increase pursuant to language in *Fla. Stat. §720.031(5)(c)* that states "*Fla. Stat. §720.031(5)(c)* **“Other provisions of this chapter notwithstanding, pass-on charges may be passed on only within 1 year of the date a mobile home park owner remits payment of the charge.”**
17. The Park waived the pass-through increase of ad valorem property taxes in certain years.
18. The Park asserts it has the unilateral right to pass-through any increase previously waived at any time in the future. The Park further asserts subtracting the 2004 property taxes from the 2011 property taxes results in a payment of approximately \$28,000 due to the park.
19. The Association asserts the waiver of a tax increase precludes the Park from later passing on the increase both under the doctrine of waiver and pursuant to the statute. The Association further asserts the Park overcharged residents by charging the full amount of the tax for each year rather than the discounted amount paid November 1st of each year, by making math errors resulting in overcharges, and by passing through charges for non-ad valorem taxes in violation of the prospectus and the statute.²
20. These issues were presented at mediation and the parties entered into the Agreement.
21. The Park did not issue a credit within sixty (60) days as required by the Agreement.
22. The Park renewed its argument a payment of \$28,000 was due to the Park and asked the Association to sign another agreement reflecting changes to paragraph 3. The Park attempted to coerce the Association to sign the amended Agreement approximately eight (8) times and then proceeded to implement the increase anyway by passing on an increase in taxes of \$5.00 per lot for the 2012 rent although the actual tax increase was \$0.40 per lot.

the county, but to the park owner.

² The Association has noted in tax year 2007 non-ad valorem taxes in the amount of \$33,715 were passed through to the residents.

23. The Association and the Park are in disagreement as to the meaning of paragraph 3 of the Agreement and their rights under this written instrument.
24. The Association requests a declaration of its rights, status, or other equitable or legal relations under the Agreement.

DECLARATORY RELIEF REQUESTED

25. The Association therefore requests that declaratory judgment be entered as follows:
 - a. The increases for ad valorem taxes previously waived cannot be later claimed to increase rent after one year in which the increase in taxes was assessed;
 - b. The taxes for years in which the tax increase imposed on residents was in excess of the actual tax paid will be recalculated and credited to the Residents;
 - c. The rent for those lots which resulted in an overcharge due to math errors will be recalculated and credited to the Residents;
 - d. Any other relief the Court deems just and proper.

COUNT II -DECLARATORY ACTION ON UNREASONABLE RENT

26. The Association re-alleges and incorporates by reference paragraphs 1 through 9 as if fully set forth herein.
27. This count is pled in the alternative to Count I should the Court determine it cannot enforce the Agreement.
28. This is an action for declaratory judgment and supplemental relief, pursuant to Chapter 86, Florida Statutes, and *Fla. R. Civ. P. 1.222*, to determine whether or not, pursuant to *Fla. St. §723.033*, the Park has imposed unreasonable lot rent increases and/or engaged in deceptive and/or misleading advertising and misrepresentations in violation of *Fla. St. §§ 723.016 and 723.017*.

29. Prospective buyers of manufactured homes are given advertising materials, attached as Exhibit "B," suggesting the amount of their lot rent will never increase and they will never pay property taxes.

- a. Prospective buyers were given materials which included a chart showing how the advantages of leasing a lot instead of purchasing a lot and the chart indicated the lot rent would never increase;
- b. Prospective buyers were given materials stating they would never pay property taxes, which was misleading because the Residents pay property taxes to the landowner who remits them to the county rather than the Residents paying the county directly;
- c. Prospective buyers were given materials that stated while there would be periodic adjustments to the rent, this was a "GUARANTEED LIFETIME LEASE" program, giving prospective buyers the impression that rent was rarely increased;
- d. Prospective buyers were given materials that stated even if their rent was increased 5%, their social security would go up that amount as well, giving prospective buyers the impression the rent increases, if necessary, would take into account social security increases;
- e. Prospective buyers were given materials stating the rent under the GUARANTEED LIFETIME LEASE program was \$298.00 and included landscaping, sod and irrigation; however, Residents have received notices that they must re-sod their lots, lots that they do not own;
- f. Prospective buyers were given materials showing an annual rent under the GUARANTEED LIFETIME LEASE program of \$3,376 the first year and \$3,376 "each year thereafter."

30. Such materials were misleading and the Residents relied on them to their detriment. The Residents did not find out the true rent amount until after the first year of occupancy because they were offered a deal for the first year of \$99.00. It was not

until the first year was over and the rent increased that it was realized property tax increases were included.

31. The Residents, on the day they move into the mobile home park, are presented a Lifetime Lease Agreement by the Park. A copy of a Lifetime Lease Agreement (hereinafter referred to as "Lease") is attached hereto as Exhibit "C."
 - a. The Lease provides for a first year rent of \$99.00;
 - b. The Lease contains an increase in lot rental amount provision which allows the Park to annually increase the monthly base rent by 5% or the percent increase in the Consumer Price Index, hereinafter ("CPI"), for a twelve (12) month period preceding the notice of lot rental amount increase, whichever is greater;
 - c. The Park is also permitted to charge the increase in real estate and other taxes and assessments by a state, or local government, to the Residents.
32. Many Residents questioned the wording of the lot rental increase provision and were told the rent is "never increased 5%" and the rent increases averaged "2%, 3% at most."
33. Residents' lifetime lease agreement is also governed by the "Prospectus". A copy of said Prospectus is attached hereto as Exhibit "D."
34. The Prospectus provides for a lot rent increase of 5% or the annual Consumer Price Index (hereinafter "CPI") each year, whichever is greater, plus increases in real estate taxes as allowed by state law.
35. The Park, in calculating the base rent, adds the previous year's real estate tax increase to the base amount, which has the effect of increasing the real estate taxes by the actual amount plus 5%, passing on a charge to Residents that the Park does not actually pay.
36. In reviewing the rent increases actually charged from year to year, the Park, by rolling the real estate tax increase into the base rent, actually increased the rent by 6.3% to

9.5% each year, except for 2012, in which the lot rent increase jumped to 10.3% when the Park recalculated all real estate taxes from 2004 to present, in violation of *Fla. Stat. §723.031*. This section of Chapter 723 provides a landowner has only one year from the date a charge is paid to pass it through to the Residents. *See* attached as Exhibit "E," a chart calculations of the lot rent increases demonstrating the difference in the amount actually charged compared to the amount that should have been charged. This chart shows the increase in actual lot rents from year to year in the seventh column from the left. *See* attached as Exhibit "F.," copies of the Park's Polk County tax records, showing the actual amount of taxes the Park paid from the years 2002 through 2010.

37. The analysis of the lot rent increases start in 2007 for two reason:

- a. The mediation agreement included unreasonable lot rents for years 2007 to 2011;
- b. The real estate tax increase was passed through for the first time in 2007;

38. These percentages are misleading. When the analysis compares the actual rent charged to the correct amount of rent that should have been charged the previous year, The Park, by rolling the real estate tax increase into the base rent, actually increased the rent by 9.8% to 11.9% each year, except for 2012, in which the lot rent increase jumped to 13.7% when the Park recalculated all real estate taxes from 2004 to present, in violation of *Fla. Stat. §723.031*. *See* attached as Exhibit "E," showing the yearly increase from year to year using the amount of rent the Residents ***should have been charged*** the year before. *See* attached as Exhibit "F.," copies of the Park's Polk County tax records, showing the actual amount of taxes the Park paid from the years 2002 through 2010.

39. The Association, acting on behalf of the Residents, and the Park's representative, Ellen Weil, met annually for the statutory meeting with the Park Owner, pursuant to *Fla. Stat. §723.037(4)*, to address the dispute over the amount of the lot rentals. The Association requested the Park provide documentation that a 5% increase was based

on increases in costs, but The Park's representative refused, claiming she was raising the rent 5% because she could. This statement was followed up with a Notice to the Residents explaining the reason for the 5% lot rent increase as provided in the Prospectus. See attached as Exhibit "G," the Notice dated December 2, 2010.

40. The Notice attached as Exhibit "H" includes the statement even though there was an increase in the real estate taxes, the increase in real estate taxes for 2012 would not be passed on to the Residents. This statement is misleading because the real estate taxes for 2012, which were paid by the Park on November 1, 2011, reflects an increase of only \$0.40 per lot per month. Furthermore, the Park had issued a Lot Rent Increase Notice, dated September 28, 2011, advising Residents she was passing through an increase in real estate taxes of \$7.82 per lot, which was the result of recalculating the real estate tax increases from 2004 to 2012. The Park later revised the Lot Rent Increase by submitting another Notice dated December 19, 2011. The Notices are attached as Exhibits "I" and "J" respectively.

41. On January 5, 2012, the Park sent Residents another Notice, attached hereto as Exhibit "K," stating the real estate taxes were being recalculated from the beginning year, 2004, to present as a result of the Association's failure to enter into a settlement agreement which was unfavorable to the Residents. Such action, of passing on prior year increases, which are already part of the base rent and include real estate taxes for years in which the increase was waived, violates *Fla. Stat. §723.031*. Such action also constitutes retaliation in violation of *Fla. Stat. §723.0615*, and does not meet the requirement of "good faith and fair dealing" as required by *Fla. Stat. §723.021*.

42. *Fla. Stat. §723.037(4)(b)(1)* states, in pertinent part:

"the park owner or subdivision developer shall in good faith disclose and explain all material factors resulting in the decision to increase the lot rental amount... including how those factors justify the specific change proposed. (Emphasis added) The park owner or subdivision developer may not limit the discussion of the reasons for the change to generalities only, such as, but not limited to, increases in operational costs, changes in

economic conditions, or rents charged by comparable mobile home parks. For example, if the reason for an increase in lot rental amount is an increase in operational costs, the park owner must disclose the item or items which have increased the amount of the increase, any similar item or items which have decreased, and the amount of the decrease. If an increase is based upon the lot rental amount charged by comparable mobile home parks, the park owner shall disclose, and provide in writing to the committee at or before the meeting, the name, address, lot rental amount, and any other relevant factors relied upon by the park owner, such as facilities, services, and amenities, concerning the comparable mobile home parks. The information concerning comparable mobile home parks to be exchanged by the parties is to encourage a dialogue concerning the reasons used by the park owner for the increase in lot rental amount and to encourage the home owners to evaluate and discuss the reasons for those changes with the park owner. ***The park owner shall prepare a written summary of the material factors and retain a copy for 3 years. The park owner shall provide the committee a copy of the summary at or before the meeting. (Emphasis added).***”

43. The Association met with the Park on March 24, 2011, and mediated, pursuant to *Fla. St. §723.037(4)(a)*, at which time The Park failed to disclose and explain all material factors resulting in the decision to raise rent as required by *Fla. Stat. §723.037(4)(b)(1)*. There is a bona fide, actual, present practical need for the declaration by the Court regarding these matters.
44. The Court’s declaration deals with a present, ascertained or ascertainable state of facts or present controversy as to a state of facts in this case.
45. The immunities, powers, privileges and rights of the Association, its members, and the Residents in the Park are dependent upon the facts and/or the law applicable to the facts in this case.

46. The Park has, or reasonably may have, an actual, present, adverse and antagonistic interest in the subject matter of this case, either in fact or law.
47. The antagonistic and adverse interests are all before the Court by proper process or class representation.
48. The relief sought by the Association is not merely giving of legal advice by the Court or the answer to questions propounded from curiosity.
49. The amount of rent increase imposed by the Park and/or the resulting lot rental amount with the increase is unreasonable under *Fla. Stat. §723.033*.
50. Pursuant to the Guaranteed Lifetime Lease Agreement, The Park annually increases the monthly base rent by 5% despite the fact that between the years of 2007 through 2010, the CPI at its highest, was only 3.80%. In 2009, the CPI was -0.40%, yet The Park still increased the monthly base rent by 5%. A copy of the CPI from 2000-2011 is attached hereto as Exhibit "L". This is just one example of the unreasonableness of the rent increases.
51. *Fla. Stat. 723.031(5)(c)* provides, in pertinent part, "Other provisions of this chapter notwithstanding, pass-on charges may be passed on only within 1 year of the date a mobile home park owner remits payment of the charge."
52. Furthermore, while calculating the base rent increase, the Park takes the total of the monthly base income plus the amount of taxes assessed and then adds 5%. Thus, resulting in the Association paying a percentage of taxes that were assessed well over the one year limitation imposed by this statute. Using the sample lot noted in attached Exhibit "E," the Resident at lot #110 overpaid or will overpay rent by \$1,185.34 for years 2004 to the end of 2012. If all 509 Residents have similar overpayments, The Park will have collected approximately \$603,340.60 in overpayments.
53. The Association, in researching the lot rent increases and real estate taxes, discovered the Park engaged in poor accounting practices and passed on real estate tax increases in some years that The Park had not actually paid.

54. The Residents have been damaged by paying the unreasonable rent increase each year, and continue to be damaged by the paying of such rent increase each month.

55. *Fla. Stat. §723.033(3)* provides that a lot rental amount in *excess of market rent* shall be considered unreasonable. A statutory standard guides this Court when addressing whether a lot rental amount is unreasonable, as follows:

(3) For purposes of this section, a lot rental amount that is in excess of market rent shall be considered unreasonable.

(4) Market rent means that rent which would result from market forces absent an unequal bargaining position between mobile home park owners and Residents.

(5) In determining market rent, the court may consider rents charged by comparable mobile home parks in its competitive area. To be comparable, a mobile home park must offer similar facilities, services, amenities, and management.

(6) In determining whether a rent increase or resulting lot rental amount is unreasonable, the court may consider economic or other factors, including, but not limited to, increases or decreases in the consumer price index, published by the Bureau of Labor Statistics of the Department of Labor; increases or decreases in operating costs or taxes; and prior disclosures.

§§723.033(3)-(6), Fla. Stat.

56. The lot rental amount with the rent increase is unreasonable under *Fla. Stat. §723.033* for the following reasons:

A. The economic factors which have been applied to the assessed base rent are unreasonable, including, but not limited to,

(1) the rent increase is substantially in excess of a consumer price index published by the Bureau of Labor Statistics of the Department of Labor;

(2) increases in operating costs of the Park are minimal;

(3) taxes are included in the calculation of rent, including the five percent annual increase;

(4) taxes for previous years are included in the Associations' monthly rent; and

(5) prior disclosures.

B. The rental increases, as set forth above, are not founded upon a legitimate basis but are arbitrary, capricious, confiscatory, and demonstratively unreasonable taking into consideration:

(1) the amenities and services provided to the mobile home Residents;

(2) the maintenance and legitimate expenses incurred by the Parks in running the Park;

(3) the applicable consumer price index;

(4) the Parks' capital investment;

(5) the substantial depreciation and tax benefits which the Park is taking advantage of in running the Park.

57. As further evidence of unreasonable lot rent increases, in 2010 Residents of Windmill Village paid rent from \$442-\$489, far in excess of the \$260 - \$317 range of similar parks as reported in the Florida Residents ("FMO") 2010 Rent Survey. See attached as Exhibit "M," the relevant pages of the FMO 2010 Rent Survey.

a. Just to cite a few of the closest examples, Emerald Lake Park, Haines City MHP, and Minerva MHP all have similar amenities to **WINDMILL VILLAGE PARK**, but pay a monthly rent ranging from \$260 - \$317.

b. Importantly, the rents on these comparable parks include Garbage, Water, Sewage, or Lawn Care in their rent, or a combination thereof, while **WINDMILL VILLAGE PARK** does not include any of these additional services.

58. The Association contends that: i.) the rent increase is unreasonable, and ii.) the resulting lot rental amount with the increase is unreasonable, and thus is not enforceable against the Residents in the Park.
59. A claim of unreasonable rental increases imposed by the owner on all Residents constitutes matters of common interest. *See Lanca Homeowners, Inc., v. Lantana Cascade of Palm Beach, Ltd.*, 541 So.2d 1121 (Fla. 1988).
60. The Association further asserts that through unjustified and illegal rent increases, The Park has breached the obligation of good faith and fair dealing, imposed by *Fla. Stat. §723.021* upon “every rental agreement or duty within (*Fla. Stat. §723, et seq.*)”, entitling reasonable costs and attorney’s fees to the prevailing party.
61. The Association is unsure of its rights, powers, privileges, and immunities under *Fla. Stat. §723.033*, as it relates to the enforceability of the rent increase and/or resulting lot rental amount.
62. The Association is entitled to an award of attorney’s fees pursuant to *Fla. Stat. §723.068*, and *§723.021*, and as otherwise required under Florida Statutes, Chapter 723.

WHEREFORE, The Association prays this court enter judgment against the Park, granting them the following relief:

1. Declaring its rights, powers, privileges, and/or immunities under *Fla. Stat. §723 et seq.* as it relates to the unenforceability of the rent increase and/or the resulting lot rental amount and to grant such equitable relief as may be deemed appropriate;
2. For supplemental relief, including, but not limited to, a finding that the Park has not complied with their obligations of good faith and fair dealings and has engaged in retaliatory conduct;
3. Awarding such other and further relief as the Court deems just and proper, including but not limited to damages against the Park for the excess rent paid by the Residents for the years 2008, 2009, 2010, and 2011 above and beyond the aforesaid reasonable rent; and

4. The Association is entitled to recover reasonable attorneys' fees and costs incurred in connection with this action pursuant to *Fla. Stat. §723.021* and other relevant provisions of Chapter 723 of the Florida Statutes, awarding of attorney's fees, and
5. Awarding such other and further relief as the Court deems just and equitable, whether specifically pled herein or not.

CERTIFICATE OF SERVICE

THE UNDERSIGNED HEREBY CERTIFIES that a copy of the foregoing has been furnished by ECF/Fax/U.S. Mail and/or email to **DAVID D. EASTMAN, ESQ.** and **CAROL S. GRONDZIK, ESQ.**, c/o Lutz, Bobo, Telfair, Eastman, Gabel & Lee, 2155 Delta Boulevard, Suite 210-B, Tallahassee, Florida, 32303 this 30th day of August, 2012.

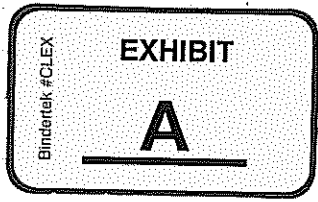
Respectfully submitted,

Barbara Billiot Stage

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Windmill Village



Mediation Agreement

Executive
Committee
are the
negotiating
committee
under
723.037,
FS.

The parties to this agreement are Windmill Ranch Associates, LLP and Windmill Association, Inc who met in mediation on March 24, 2011, for the purpose of agreement on the rent increase effective Jan 1, 2011, pursuant to S. 723.031-723.038, F.S. The parties agree.

1) The administration fee charged for waste collection rebilling will be reduced from \$3.50 to \$1.50. by April 1, 2011

2) Windmill Ranch Associates, LLP agrees to reimburse the Windmill Association, Inc for purchase of a defibrillator consistent with the type and kind approved by the Florida Statutes for Good Samaritan Act. The Association agrees to assume full responsibility for operation and maintenance of the AED. within 30 days of initiation

(AED)
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3. Windmill Ranch Associates, LLP agrees to recalculate the property taxes that have been charged from the base year 2004 through 2011 to charge only the ^{increased} amount actually paid for each tax year, ~~that~~ ~~added to the base rent.~~ Any math error will be corrected with a ^{rent} credit to the home owners who ^{are living in Windmill Ranch} paid the tax within 60 days.

4. Any home owner who agrees will be allowed to pay property tax pass-on ~~off the~~ increase by one in full annual payment avoiding the increase in the base rent. If not paid annually the charge for the increase will be included in the base rent and then subject to the prospectus increase.

5. Street Signs as identified on the attached sheet will be installed by Windmill Ranch Assoc

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1/11/08
WRA

3. of 4

Street signs will be installed w/in 120 days.

6 The hall offices/Storage closet will be converted to office space by installing electrical outlets by Windmill Ranch Associates, LP and interior furnishings and equipment by Windmill Association, Inc. It will be available during normal operating hours.

7 The parties agree that the rent charged in 2011 ~~is reasonable and~~ will not be contested by the Association.

8 The Association asserts that it represents all 509 home owners in Windmill Village.

9. If there is any dispute concerning a violation of the prospective rental agreement or this agreement the parties shall notify the other party in writing within 120 days of ~~the violation~~ 3-24-2011 or such violation shall be waived by the parties.

JJD

W @ the party

W/AM

antimally

Assoc.

[Signature]
Assoc.

Will Farmer

Winemill Ranch

David East

counsel

Frank Dagan

Assoc

3-24-2011

date

Barbara Billiot Stage

counsel

3-24-2011

date

The mediator was Gary Fedor, who did not provide legal, accounting or other advice,

AS
AM
[Signature]
[Signature]
[Signature]

Windmill Village

An Active 55+ Community

Thank you for your interest in Windmill Village, one of Central Florida's most prestigious planned communities dedicated to active retirement living. At Windmill Village, our residents have found the standards of quality and workmanship to substantially exceed those required by Florida state laws.

Situated on 137 acres of Central Florida's high, naturally undulating terrain, Windmill Village has preserved the beauty of nature, yet provided unsurpassed amenities in its clubhouse and other recreational and social facilities.

Windmill Village has insured the highest quality and economic values in its homes by following or exceeding the strictest code requirements of Polk County and U.S. Department of Housing and Urban Development (HUD). Residents can enjoy the finest in leisure living while feeling secure and confident of their investment.

Detailed planning and execution, attention to quality, and a resident-friendly management policy will provide everything you've dreamed of in a Florida home. Just check a few of these benefits you'll find at Windmill Village:

- ◆ Convenient, secluded location, minutes from Walt Disney World and Orlando.
- ◆ Over 30 golf courses within 20 minutes.
- ◆ Lighted tennis and shuffleboard courts.
- ◆ 7,600 square foot elegant clubhouse.
- ◆ Heated swimming pool and whirlpool spa.
- ◆ Planned activities and entertainment.
- ◆ Horseshoe pits, exercise room, craft room with ceramics oven.
- ◆ Library, reading and game room, billiards.
- ◆ Close to boating, sailing, water skiing and fishing.
- ◆ Affordable, superior quality, maintenance-free homes from \$59,990.
- ◆ Guaranteed lifetime lease.

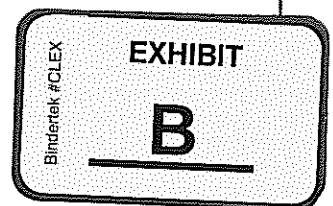
We eagerly look forward to your visit with us! You're invited to be our special guests for three days and two nights to experience for yourselves the high quality and pleasant environment of Windmill Village. You'll get to meet some of Florida's happiest homeowners, further proof that Windmill Village has a place in your future.

To confirm your visit, simply call our toll-free number or return the enclosed guest reservation form in the envelope provided. We will do everything possible to make your visit pleasant and assure you a happy Florida leisure life-style!

Sincerely,



427 Windmill Blvd. • Davenport, FL 33897 • Ph.: 863-424-5606 • 800-985-7888 • Fax: 863-424-7547
E-mail: flaparksfun@aol.com • www.flaparks.com



Windmill Village

An Active 55+ Community

Why You Should Purchase a Manufactured Home in a Lifetime Land Lease Community:

The secret of good manufactured home living is in the management. In subdivision communities where residents purchase lots, management loses its control. Human nature being what it is, the community, made up of people – all with different ideas of what should be done, how things should be done, and how much money should be spent and on which items – soon gets bogged down in controversy. For example, in a lifetime land lease community, rules and regulations assure minimum standards in the community, assure that all homes are well maintained, and assure that no one will create an eyesore or disturb his neighbors. A good close look at any comparably sized subdivision community should answer the question of why less than 15% of the better manufactured home communities sell rather than lease the land. Incidentally, after the lot has been purchased with a considerable cash outlay, a monthly maintenance fee must still be paid to maintain the common areas. The fee in most good subdivision communities is comparable to our land lease except that there is no guarantee on the subdivision maintenance fee.

Q. Can my rights as a land lessee be protected?

A. Yes, Under Chapter 723 of the Florida Statutes, you are furnished a prospectus which has been approved by the State of Florida, and which sets forth in detail your lease rights, services furnished by the manufactured home community management, any lease adjustment formula, plus other matters which result in a greater controlled community for homeowners in land lease rental communities than those in subdivisions.

Q. Can my lease rate be increased?

A. Yes. But unlike communities where you have no control over arbitrary and unjustified lease or rent increases, Windmill Village has a **GUARANTEED LIFETIME LEASE** program. Windmill Village, too, is affected by inflation and must make periodic adjustments to offset operating costs and expenses which it must pay and are included in your land lease. The Windmill Village lease guarantees, however, that these adjustments will never exceed the greater of 5% or the Government Consumer Price Index (CPI). Without these justified increases it would be very difficult to maintain Windmill Village's high standards of service and maintenance in an inflationary economy.

Q. Can you show me an example of how this works?

A. Should the CPI go up 5% then your land lease would go up no more than 5%. On a \$298 per month lot, for example, this would amount to about \$14. At the same time your Social Security check, and probably your pension check, should increase 5%.

COMPARE AND SAVE

FEE SIMPLE PURCHASE OF YOUR LOT

1. YOU WILL PAY \$25,000 and up for a lot in a top-quality manufactured home subdivision which includes a total amenity package and recreational facilities.
2. YOU WILL PAY property taxes of \$800 to \$1,000 per year.
3. YOU WILL PAY recreational and maintenance fees of \$100 to \$175 per month and you are responsible for your share of expenses for the upkeep of the subdivision streets, public areas and facilities. There is no cap on this fee.
4. When a subdivision is sold, the developer has no further interest in it. Consequently, YOU WILL HAVE BOUGHT the product of his short-term intentions.
5. YOU MAY BE SURROUNDED by poorly maintained or vacant lots, because in many subdivisions, lots are initially sold but not built on until years later.
6. YOU HAVE LITTLE CONTROL over the quality or value of houses being built in a subdivision.
7. YOU now SHARE in the legal LIABILITY of all common areas and facilities, including streets, clubhouse, pool, etc.

LIFETIME LEASE OF YOUR LOT

1. YOU DO NOT PAY for the land. You can invest the \$25,000 (or more). You will be receiving interest and still have the money to use if you need it.
2. YOU DO NOT PAY property taxes. You pay license/misc. fees of approximately \$150 per year.
3. YOU DO NOT PAY maintenance fees because everything is included in your land lease. We provide the security and maintain the clubhouse and all recreational facilities, plus all of the common areas throughout the community.
4. YOU HAVE CONTINUING PROFESSIONAL MANAGEMENT with an owner's interest in the community who sets reasonable rules and regulations to maintain a quality community.
5. In a land lease community the developer sells homes that will be occupied within a year or less assuring CONTROLLED COMMUNITY GROWTH.
6. HIGH MINIMUM STANDARDS are set for the housing being built in Windmill Village which in turn protects your investment.
7. Windmill Village RETAINS LEGAL LIABILITY of all common areas and facilities.

ANNUAL COST COMPARISON

	FEE SIMPLE PURCHASE		LIFETIME LAND LEASE	
	FIRST YEAR	APPROXIMATE ANNUALLY THEREAFTER	FIRST YEAR	APPROXIMATE ANNUALLY THEREAFTER
Lot	\$25,000	None	\$3,576	\$3,576
Real Estate Taxes	960	960	None	None
License/Misc. Fees	None	None	150	150
Recreation & Maintenance Fees.....	1,800	1,800	None	None
Interest Received on \$25,000 Invested at 6%	1,500 (lost)	1,500	(1,500)	(1,500)
TOTAL	\$29,260	\$4,260	\$2,226	\$2,226

1980
JMB

REMEMBER - With a LIFETIME LAND LEASE you receive the interest earnings on your \$25,000 . . . PLUS you have the availability of your money should the need arise. In comparison, as a LANDOWNER in a subdivision you, along with all other homeowners, share the burden of responsibility and management of all services necessary to maintain the subdivision. As you can see, there is no comparison . . . only the LIFETIME LAND LEASE achieves your objectives of FINANCIAL LIQUIDITY and CAREFREE RETIREMENT LIVING!

WINDMILL VILLAGE

LIFETIME LEASE AGREEMENT

THIS LIFETIME AGREEMENT entered into this 30th day of SEPTEMBER, 2005, between Windmill Village, hereinafter referred to as the Park Owner, and DONALD M. WILLIAMS, hereinafter referred to as Resident LOUISE S. WILLIAMS

38 PARK OWNER hereby leases to Resident the certain property described as Lot 38 to be occupied solely as a private dwelling only by the Resident. The Resident is also entitled to the use of all the park amenities and services as described in the prospectus, including but not limited to the clubhouse, swimming pool, tennis court, shuffleboard courts and storm drainage.

THIS LEASE AGREEMENT shall commence on the 30th day of SEPTEMBER, 2005, and shall be in full force and effect for the lifetime of the Resident as long as he resides on the premises or until sale or conveyance of the mobile home.

BASE RENT: \$ 335.- per month, payable in advance on or before the first day of the month. All payments are payable to Windmill Village.

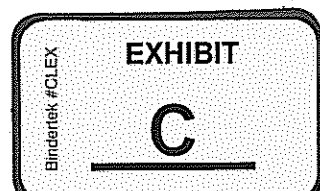
LEASE RENEWAL: This lease will automatically renew on January 1, 2006, and on each January 1st thereafter.

CANCELLATION: The resident may, at any time, by vacating the premises, cancel this agreement and be under no future financial obligations to the Park Owner. The Resident shall give the Park Owner at least 90 days advance written notice of his intention to vacate, and shall be current in his financial obligations to the Park Owner as of the cancellation date.

INCREASE IN LOT RENTAL AMOUNT: For calendar year 2006 and subsequent years the monthly base rent will be increased annually. The increase shall be 5%, or the percentage increase in the Consumer Price Index for a 12 month period preceding the notice of lot rental amount increase, whichever is greater, and the increases in real estate and other taxes and assessments by a state, or local government, to the Park Owner. Such increases in real estate and other taxes and assessments shall be charged pro rata among all developed lots.

SPECIAL USE FEES: In addition to the base rent the Resident agrees to pay the following:

Late Fees: Lot rental amount payments are due in advance on the first day of the month. Late fees are \$1.- per day starting on the sixth day of the month retroactive to the first day of the month.



Lawn and Home Maintenance: is the resident's responsibility. In the event he fails to do so the Park Owner currently charges \$~~25~~ per man hour.

The special use fees may be increased in accordance with Chapter 723, Florida Statutes, based on increased costs or prevailing economic conditions.

Pass Through Charges as defined in Florida Statute 723.

Government and Utility Charges as defined in the prospectus.

As of the filing date of the Prospectus, the following services are included within base rent without separate charge to Home Owner(s): storm drainage. Home Owner is separately and individually responsible for water and sewer service, waste disposal, and electricity as set forth in the prospectus. Community Owner reserves the right to change and charge for any of these services as specified in the prospectus.

THE RESIDENT further agrees to the following:

1. That he has had an opportunity to read and will abide by the Rules and Regulations of the Park.
2. This lease and the privileges contained herein are not assignable and said lease is only valid as long as those executing this lease reside upon the premises set forth in this lease.

We have read this Agreement and agree to the terms set herein.

Donald M. Williams
Resident

Windmill Village

Louise S. Williams
Resident

Witness

Witness

EXHIBIT "C"

WINDMILL VILLAGE

RULES AND REGULATIONS

For your convenience, security and the pleasant atmosphere associated with Windmill Village, the following rules and regulations are enforced.

1. Maintenance and cleanliness of mobile homes and mobile home sites are the responsibility of the resident. Residents must maintain their mobile home, yard, and all applicable buildings in compliance with all county and State of Florida housing and health codes. The resident shall keep his home and homesite in an attractive and clean condition so as to maintain the high standards of the community. Broken windows, or dirt, grime or mildew visible from a community roadway or an adjacent lot must be corrected. Resident must keep lawn edged, trimmed and watered. If a resident fails to maintain his home and lot, management reserves the right to do the necessary work so the home and lot will meet the standards of the park. The cost will be charged to the resident at prevailing rates.
2. Residents shall conduct themselves so as not to interfere with the peaceful enjoyment of other residents. Residents are responsible for the conduct of their guests while in the Park.
3. Residents who have pets must keep them indoors at all times, except when they are being walked, at which time they must be accompanied by the resident and must be on a leash. Residents shall clean up after their pets.
4. Parking is permitted in driveways only. Street parking or parking on the grass is not permitted. Residents are permitted to wash their cars in the park, however, no major repairs or overhauls are permitted. Golf carts must be approved by the park manager. Commercial vehicles, campers, travel trailers, boats, etc., may not be kept on the residents' lots.
5. No hanging clothes or laundry is permitted outside the home.
6. No fences are permitted on any lot.
7. No one other than those executing the lease agreement shall be permitted to reside upon the premises set forth in the lease agreement without the written consent of management. The purchase of your home by persons who have not executed the lease agreement or obtained management's written consent shall not constitute permission or rights for such purchaser to reside in the park. All prospective residents must be approved by management and must execute a lease agreement.
8. A resident selling his home may display one "For Sale" sign on his home, no larger than 12" X 12".

9. Windmill Village has been developed as a community for active seniors. The facilities and services have been designed with this in mind. Children are welcome to visit but are not permitted to reside in the park. It is management's intent to provide housing to people whose households include at least one person 55 years of age or older. However, management may, at its discretion, rent to people under 55.

10. No exterior additions or changes may be installed or constructed by a resident without the written approval of management.

11. For cause as set forth in Florida Statutes, Chapter 723, a resident may be evicted by Management.

12. The Park Owner reserves the right, as permitted and in accordance with Florida Statutes, Chapter 723, to change delete, amend or add to these Rules and Regulations.

Donald M. Williams
Resident

9, 3, 05
Date

Louise S. Williams
Resident

9, 3, 05
Date

Management
9, 3, 05
Date

PROSPECTUS
FOR
WINDMILL VILLAGE

1. THIS PROSPECTUS CONTAINS VERY IMPORTANT INFORMATION REGARDING YOUR LEGAL RIGHTS AND YOUR FINANCIAL OBLIGATIONS IN LEASING A MOBILE HOME LOT. MAKE SURE YOU READ THE ENTIRE DOCUMENT AND SEEK LEGAL ADVICE IF YOU HAVE QUESTIONS.
2. THE STATEMENTS CONTAINED HEREIN ARE ONLY SUMMARY IN NATURE. A PROSPECTIVE LESSEE SHOULD REFER TO ALL REFERENCES, ALL EXHIBITS HERETO, ~~THE CONTRACT DOCUMENTS AND SALES MATERIALS.~~
3. ORAL REPRESENTATIONS SHOULD NOT BE RELIED UPON AS CORRECTLY STATING THE REPRESENTATIONS OF THE PARK OWNER OR OPERATOR. REFER TO THIS PROSPECTUS (OFFERING CIRCULAR) AND ITS EXHIBITS FOR CORRECT REPRESENTATIONS.
4. UPON DELIVERY OF THE PROSPECTUS TO A PERSPECTIVE LESSEE, THE RENTAL AGREEMENT IS VOIDABLE BY THE LESSEE FOR A PERIOD OF 15 DAYS.



TABLE OF CONTENTS

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Exhibits:

Mobile Home Park Layout Exhibit A

Lease Agreement Exhibit B

Park Rules and Regulations Exhibit C

User Fee Agreement.....Exhibit D

I. Name and Address of Park

The name and address of the mobile home park is:

Windmill Village
427 Windmill Blvd.
Davenport, Florida 33897

II. Receipt of Notices and Demands

The name address of the person authorized to receive notices and demands on the park owners behalf is:

David Eastman, Esquire
Lutz, Webb Bobo & Eastman
2155 Delta Blvd., #210B
Tallahassee, Florida 32303

III. Park Property Description

The following is a description of the mobile home park property. The lot layout is attached as Exhibit A. This is an approximate location of the lots.

Number of Lots: The park will have a maximum of 509 lots. Phase I of the community will have 305 lots. As of the Filing Date of this prospectus with the Division of Florida Land Sales, Condominiums, and Mobile Homes, there are no lots built in the park.

Approximate Size of Each Lot: The approximate size of each lot is 60' X 80'. Certain lots are larger or may vary in size because of configuration or location in park.

Setback requirement and minimum separation distance between mobile homes as currently required by law: between homes: 10 feet; set back from street: 10 feet; Park standards may exceed these specifications.

The park's facilities will be shared by a maximum of 509 lots.

IV. Definitions

A "homeowner", "home owner" or "resident" is defined as a person who owns a mobile home and rents or leases a lot within a mobile home park for residential use.

V. Recreational and Common Facilities

Clubhouse. The park will have one clubhouse which is located in the center of the park. The size of the building is approximately 7,500 square feet with an approximate capacity of 350 people. As of the filing date of this prospectus the park owner intends for the building to have the following rooms: ballroom, kitchen, ladies restrooms, men's restrooms, four activities rooms which may be used for such activities as arts and crafts, pool, cards, reading, and exercising, and an office for park management. The park owner reserves the right to change the size of the building, the number of rooms, or the activities that take place in any of the rooms, at its sole discretion.

Swimming Pool. The park will have one swimming pool located adjacent to the clubhouse, in the center of the park. The pool will have a surface area of approximately 800 square feet and will vary in depth from approximately three feet to approximately six feet. It will have a capacity of approximately 40 people. The area around the pool consists of a pool deck of approximately 1,500 square feet and a capacity of approximately 100 people. The swimming pool will be heated, from time to time, at the park owner's discretion.

Tennis Court. The park will have one tennis court.

Shuffleboard Courts. The park will have four shuffleboard courts.

Personal Property. The personal property intended for the shared use of the residents (and their guests) includes pool furniture, clubhouse furniture and kitchen appliances. The use of the personal property is a courtesy and Management may, from time to time, increase, reduce or change the personal property available for the residents' use.

Hours of Operation. The facilities will generally be available for the use of the residents daily from 9 AM until 30 minutes after sunset. The days and hours of use may be modified in accordance with Chapter 723, Florida Statutes. In case of emergency or repairs the facilities may be closed.

Completion Dates. As of the filing date of this prospectus, none of the facilities are completed. The park owner estimates that the facilities (clubhouse, swimming pool, tennis courts, shuffleboard courts, etc) will be completed by December 31, 2003.

VI. Park Management and Maintenance

Management of the park and maintenance and operation of the park property (with the exception of occupied lots) is the responsibility of the park manager. All questions and comments concerning park operations should be directed to the park manager.

VII. Mobile Home Owner Required Improvements

Improvements, whether temporary or permanent, which are required to be installed by the mobile home owner as a condition of his occupancy in the park include: Homes to be set and anchored, concrete driveway, carport, utility shed, skirting, fully sodded and landscaped yard and concrete steps. All improvements must meet the specifications as established by the park owner. Current specifications are available at the park manager's office.

In general and except as expressly provided to the contrary in this Prospectus, each resident in the park is responsible for the maintenance and repair of his mobile home, lot, and all improvements thereon.

VIII. Utilities and Other Services

The manner in which utility and other services will be provided and the person or entity furnishing those services is as follows:

Water and Sewer service is provided by Polk County Utilities, and is not part of the base rent. It is the resident's responsibility to deal directly with the provider. The service is billed separately by the provider and is not included in the lot rental amount.

Waste Disposal (garbage and trash pickup and disposal) is provided by means of street pickup by BFI of Florida, Inc. or another outside contractor approved by the Park Owner, and is not part of the base rent. It is the resident's responsibility to deal directly with the waste disposal company. The service is billed separately by the provider and is not included in the lot rental amount.

Cable TV is not available as of the filing date. It is the park owner's intention to make cable T.V. available, if feasible. If cable T.V. becomes available, it will be the resident's responsibility to deal directly with the cable company. The service will be billed directly by the provider and is not included in the lot rental amount.

Storm Drainage within the park is provided and maintained by the park owner and is included in the base rent at no separate charge.

Electricity is provided by Florida Power Corp, and is not part of the base rent. It is the responsibility of the resident to deal directly with the utility company. The service is billed separately by the provider and is not included in the lot rental amount.

The Park Owner reserves the right, upon 90 days prior written notice, to change any utility or other service provided, the manner of providing that utility or service, or the manner in which that utility or service is charged.

IX. Lot Rental Amount

The monthly base rent for this lot is \$ 335.—

Special Use Fees: Special use fees that the homeowner is responsible for are:

Late Fees: Lot rental amount payments are due in advance on the first day of the month. Late fees are \$ 1.— per day starting on the sixth day of the month retroactive to the first day of the month.

Lawn, Yard and Home Maintenance: is the resident's responsibility. In the event he fails to do so the Park Owner currently charges \$ 25.— per man hour. Please refer to rule 1 concerning maintenance responsibilities.

The special use fees may be increased in accordance with Chapter 723, Florida Statutes, based on increased costs or prevailing economic conditions.

Pass-Through Charges: The mobile home park owner reserves the right to charge directly to the resident pass-through charges, as defined in Section 723.003, Florida Statutes, for mandated capital improvements and any costs or fees associated with those requirements. Pass-through charges shall be assessed by dividing equally among the affected developed lots in the Community the total costs for the necessary and actual direct costs and impact or hookup fees incurred for governmentally mandated capital improvements serving the recreational and common areas and all affected developed lots in the Community.

Government and Utility Charges: If the park owner incurs any costs due to actions by a governmental agency or utility company, the park owner reserves the right to charge the resident his equitable share of those costs, based upon usage, pro-rata among developed lots, or other equitable means, including a reasonable administrative cost to the homeowner.

Increase in Lot Rental Amount. During the lifetime of the resident, the monthly lot rental amount will be increased annually based on the following factors. The increase shall be 5%, or the percentage increase in the Consumer Price Index for a 12 month period preceding the notice of lot rental amount increase, whichever is greater, plus the increases in real estate and other taxes and assessments by a state, or local government, to the Park Owner. Such increases in real estate and other taxes and assessments shall be charged pro rata among all developed lots.

The Consumer Price Index is defined as the United States Department of Labor Consumer Price Index, U.S. City Average, All Urban Consumer, 1982-84 = 100, as amended from time to time. Should such Index be discontinued another index that measures the cost of living shall be used.

The mobile home owner shall be notified of an increase in lot rental amount at least 90 days prior to the increase.

This agreement is for the lifetime of the resident as long as he resides on the premises or until sale or conveyance of the mobile home, at which time the rental agreement is terminated. A purchaser of the mobile home is required to sign a lease agreement and failure to sign the lease may result in denial of residency in the park.

X. User Fees

User Fees means those amounts charged in addition to the lot rental amount for nonessential optional services provided by or through the park owner to the mobile home owner under a separate written agreement between the mobile home owner and the person furnishing the optional service or services. The current user fees are:

1. Storage spaces, to the extent available, are currently billed per space per month. The park owner may, from time to time, upon a 10-day notice, change the fee charged for the storage spaces. Such changes will be at the park owner's sole discretion, based upon market, economic or cost factors. (Please see Exhibit Storage Space User Fee Agreement).

XI. Park Rules and Regulations

The park rules and regulations are attached as Exhibit C and are incorporated herein by reference. Park rules or regulations shall be set, changed, or promulgated in the following manner: Current park rules or regulations in effect governing home owners behavior and other rules are as set forth in the Exhibit attached to the Prospectus. Rule or regulation changes and adoption of the new park rules or regulations will be made in accordance with Florida Statutes, Chapter 723.

XII. Zoning Classification

The nature and type under which the park operates and the name of the zoning authority which has jurisdiction over the land comprising the park are: Rental Mobile Home Park; Polk County, Florida. The permitted uses under this classification include mobile home parks. The Park Owner has no definite future plans to seek a change in the use of the land comprising the park.

XIII. Exhibits

Exhibits to this Prospectus include:

- A. A copy of the mobile home park layout.
- B. A copy of the Lease Agreement.
- C. A copy of the Rules and Regulations.
- D. A copy of the User Fee Agreement.

XIV. Approved Prospectus

This Prospectus was deemed by the Division of Florida Land Sales, Condominiums and Mobile Homes to be adequate to meet the requirements of Chapter 723, Florida Statutes. The identification number assigned by the Division is PRMZ003682-P13332. The lot number to which the Prospectus applies is 38. This prospectus was deemed to be adequate on August 6, 2002.

WINDMILE VILLAGE

RECEIPT FOR PROSPECTUS

I hereby acknowledge receipt of, and agree to abide by, the prospectus and the rule and regulations for Windmill Village Manufactured Home Community. The Identification number assigned to this prospectus by the Florida Division of Land Sales, Condominiums and Mobile Homes is PRMZ003682-P13332.

Donald M. Williams
Homeowner Signature

9 1 3 1 0 5
Date

Louise S. Williams
Homeowner Signature

9 1 3 1 0 5
Date

38
Lot #

Donald M. & Louise S. Williams
Homeowner Name

WINDMILL VILLAGE
SAMPLE CALCULATIONS
LOT #452

Lot 110 McKinney
Plus Monthly
Tax

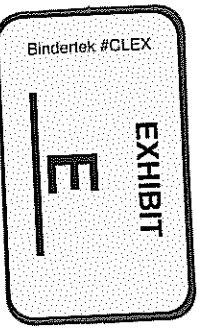
Year	Assessed	5% Increase	Correct Assessment	Correct Total	Total Actually Charged	Monthly Difference Tax +5%	Yearly Difference Tax + 5%	Monthly Difference Tax Only	Monthly Tax Only Cumulative	
2004	293.00	14.65	-	307.65	307.65	-	-	-	-	
2005	293.00	14.65	-	307.65	307.65	-	-	-	-	
2006	307.65	15.38	-	323.03	323.03	-	-	-	-	
2007	323.03	16.15	15.34	349.22	354.53	5.31	63.75	5.31	5.31	
2008	339.18	16.96	7.56	364.88	377.05	12.17	146.02	8.85	14.16	
2009	356.14	19.23	2.31	384.58	398.60	14.02	168.27	1.85	16.01	
2010	375.38	18.77	2.53	404.73	419.90	15.17	182.03	1.15	17.15	
2011	394.14	19.71	-	424.44	440.89	16.45	197.43	-	17.15	
2012	413.85	20.69	5.00	435.10	470.75	35.65	427.83	5.00	22.15	
				Total Accumulated Overpayments	Thru Jun 2012 \$ 971.43	Thru Dec 2012 \$ 1,185.34			22.15	

OR PUT ANOTHER WAY:

Prior Year Tax	Current Year Tax	Total Increase	Estimated Tax Increase Annually	Per Lot Per Month	Prior / Current	For rent to be paid:	Monthly Difference Tax +5%	Yearly Difference Tax + 5%	Monthly Difference Tax Only	Monthly Tax Only Cumulative
70,758.07	70,758.07	31,323.42	61.54	5.13	2005-2006	2005	-	-	-	-
102,081.49	102,081.49	61,281.55	120.40	10.03	2006-2007	2006	-	-	-	-
163,363.04	163,363.04	(7,909.04)	(15.54)	(1.29)	2007-2008	2007	5.31	63.75	5.31	5.31
189,169.00	189,169.00	2,834.67	5.57	0.46	2008-2009	2008	12.17	146.02	8.85	14.16
192,003.67	192,003.67	8,456.10	16.61	1.38	2009-2010	2009	14.02	168.27	1.85	16.01
200,459.77	200,459.77	5,944.23	11.68	0.97	2010-2011	2010	15.17	182.03	1.15	17.15
206,404.00	206,404.00	2,414.64	4.74	0.40	2011-2012	2011	16.45	197.43	-	17.15
208,818.64	208,818.64	73,022.15	205.00	131.78	2012	2012	35.65	427.83	5.00	22.15
Total										

Did not actually charge this because she waived the 2006 increase of \$61.54
e 2006 & 2011 increase waived

Total if all 509 lot owners overpaid by the same amount	
Thru June 2012	Thru Dec 2012
\$ 494,457.02	\$ 603,340.60



JOE G. TEDDER
POLK COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
112526-000000-011010		42,000		42,000	300000

WINDMILL RANCH ASSOCIATES LLP
501 BRICKELL KEY DR STE 103
MIAMI FL 33131-2624

427 WINDMILL
S1/2 OF NE1/4 OF NE1/4

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

TAXING AUTHORITY		AD VALOREM TAXES		
	MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	TAXES LEVIED
C100 POLK COUNTY			42,000	
GENERAL REVENUE FUND	7.2470		42,000	304.37
ENV LAND AQUIST FUND	0.1250		42,000	5.25
COMMUNITY HLTH CARE	0.2800		42,000	11.76
LAND MGMT TRUST FUND	0.0750		42,000	3.15
S200 POLK COUNTY SCHOOL BOAR			42,000	
GENERAL FUND	6.5780		42,000	276.28
LOCAL CAPITAL IMP.	2.0000		42,000	84.00
WSJ ST. JOHNS RIVER WATER M	0.4620		42,000	19.40
TOTAL MILLAGE		16.7670		AD VALOREM TAXES 704.21

RETAIN THIS PORTION FOR YOUR RECORDS

TAXING AUTHORITY	RATE	AMOUNT
NON-AD VALOREM ASSESSMENTS		
NON-AD VALOREM ASSESSMENTS		

COMBINED TAXES AND ASSESSMENTS		704.21		PAY ONLY ONE AMOUNT		See reverse side for important information.
If Paid By	Nov 30 2002	Dec 31 2002	Jan 31 2003	Feb 28 2003	Mar 31 2003	
Please Pay	676.04	683.08	690.13	697.17	704.21	IF PAID

JOE G. TEDDER
POLK COUNTY TAX COLLECTOR

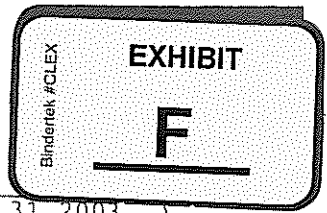
2002 REAL ESTATE 242550.0000

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
112526-000000-011010		42,000		42,000	300000

WINDMILL RANCH ASSOCIATES LL
501 BRICKELL KEY DR STE 103
MIAMI FL 33131-2624

427 WINDMILL
S1/2 OF NE1/4 OF NE1/4



PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721						
If Paid By	Nov 30 2002	Dec 31 2002	Jan 31 2003	Feb 28 2003	Mar 31 2003	
Please Pay	676.04	683.08	690.13	697.17	704.21	
Paid 11/27/2002 D/T 11/27/2002 Rcpt # 603005.0003 \$676.04						

JOE G. TEDDER
POLK COUNTY TAX COLLECTOR

2003 REAL ESTATE

244176.0000

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
112526-000000-011010		678,880		678,880	800000

WINDMILL RANCH ASSOCIATES LLP
501 BRICKELL KEY DR STE 103
MIAMI FL 33131-2624

427 WINDMILL
S1/2 OF NE1/4 OF NE1/4 LESS R/W
FOR POITRAS RD TWO & LESS ADDL R
/W AS DESC IN OR 5322 PG 231

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

TAXING AUTHORITY	AD VALOREM TAXES			TAXES LEVIED
	MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	
C100 POLK COUNTY			678,880	
GENERAL REVENUE FUND	7.5270		678,880	5,109.93
ENV LAND AQUIST FUND	0.1250		678,880	84.86
LAND MGMT TRUST FUND	0.0750		678,880	50.92
\$200 POLK COUNTY SCHOOL BOAR			678,880	
GENERAL FUND	6.3170		678,880	4,288.48
LOCAL CAPITAL IMP.	2.0000		678,880	1,357.76
WSW SOUTHWEST FLORIDA WATER	0.4220		678,880	286.49
TOTAL MILLAGE 16.4660			AD VALOREM TAXES	11,178.44

RETAIN THIS PORTION FOR YOUR RECORDS

TAXING AUTHORITY	RATE	AMOUNT
NON-AD VALOREM ASSESSMENTS		

COMBINED TAXES AND ASSESSMENTS		11,178.44	PAY ONLY ONE AMOUNT	See reverse side for important information.
If Paid By	Nov 30 2003	Dec 31 2003	Jan 31 2004	Feb 29 2004
Please Pay	10,731.30	10,843.09	10,954.87	11,066.66
				Mar 31 2004
				11,178.44

IF PAID

JOE G. TEDDER
POLK COUNTY TAX COLLECTOR

2003 REAL ESTATE

244176.0000

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
112526-000000-011010		678,880		678,880	800000

WINDMILL RANCH ASSOCIATES LL
501 BRICKELL KEY DR STE 103
MIAMI FL 33131-2624

427 WINDMILL
S1/2 OF NE1/4 OF NE1/4 LESS R/W
FOR POITRAS RD TWO & LESS ADDL R
/W AS DESC IN OR 5322 PG 231

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

If Paid By	Nov 30 2003	Dec 31 2003	Jan 31 2004	Feb 29 2004	Mar 31 2004
Please Pay	10,731.30	10,843.09	10,954.87	11,066.66	11,178.44

Paid 11/26/2003 D/T 11/26/2003 Rcpt #
4013270.0001 \$10,731.30

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
112526-000000-011010		1,869,047		1,869,047	800000

WINDMILL RANCH ASSOCIATES LLP
 501 BRICKELL KEY DR STE 103
 MIAMI FL 33131-2624

427 WINDMILL
 S1/2 OF NE1/4 OF NE1/4 LESS R/W
 FOR POITRAS RD TWO & LESS ADDL R
 /W AS DESC IN OR 5322 PG 231

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

TAXING AUTHORITY	MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	TAXES LEVIED
AD VALOREM TAXES				
C100 POLK COUNTY				
GENERAL REVENUE FUND	7.5270		1,869,047	
ENV LAND AQUIST FUND	0.1000		1,869,047	14,068.32
LAND MGMT TRUST FUND	0.1000		1,869,047	186.90
S200 POLK COUNTY SCHOOL BOAR				
GENERAL FUND	6.2060		1,869,047	186.90
LOCAL CAPITAL IMP.	2.0000		1,869,047	11,599.31
WSW SOUTHWEST FLORIDA WATER	0.4220		1,869,047	3,738.09
				788.74
TOTAL MILLAGE 16.3550			AD VALOREM TAXES	30,568.26

RETAIN THIS PORTION FOR YOUR RECORDS

TAXING AUTHORITY	RATE	AMOUNT
NON-AD VALOREM ASSESSMENTS		

COMBINED TAXES AND ASSESSMENTS		NON-AD VALOREM ASSESSMENTS			
30,568.26					
If Paid By	Nov 30 2004	Dec 31 2004	Jan 31 2005	Feb 28 2005	Mar 31 2005
Please Pay	29,345.53	29,651.21	29,956.89	30,262.58	30,568.26

See reverse side for important information. IF PAID

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
112526-000000-011010		1,869,047		1,869,047	800000

WINDMILL RANCH ASSOCIATES LL
 501 BRICKELL KEY DR STE 103
 MIAMI FL 33131-2624

427 WINDMILL
 S1/2 OF NE1/4 OF NE1/4 LESS R/W
 FOR POITRAS RD TWO & LESS ADDL R
 /W AS DESC IN OR 5322 PG 231

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

If Paid By	Nov 30 2004	Dec 31 2004	Jan 31 2005	Feb 28 2005	Mar 31 2005
Please Pay	29,345.53	29,651.21	29,956.89	30,262.58	30,568.26

Paid 12/01/2004 D/T 11/30/2004 Rcpt #
 4018491.0002 \$29,345.53

JOE G. TEDDER

2005 REAL ESTATE

1149289.0000

POLK COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
112526-000000-011010		4,050,942		4,050,942	800000

WINDMILL RANCH ASSOCIATES LLP
 501 BRICKELL KEY DR STE 103
 MIAMI FL 33131-2624

427 WINDMILL
 S1/2 OF NE1/4 OF NE1/4 LESS R/W
 FOR POITRAS RD TWO & LESS ADDL R
 /W AS DESC IN OR 5322 PG 231

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

TAXING AUTHORITY		AD VALOREM TAXES			
		MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	TAXES LEVIED
C100	POLK COUNTY			4,050,942	
	GENERAL REVENUE FUND	7.5270		4,050,942	30,491.45
	ENV LAND AQUIST FUND	0.1000		4,050,942	405.09
	LAND MGMT TRUST FUND	0.1000		4,050,942	405.09
	TRANSPORTATION/ROADS	1.0000		4,050,942	4,050.94
CPCL	POLK COUNTY LIBRARY	0.2500		4,050,942	1,012.74
CPCP	POLK COUNTY PARKS MSTU	0.5000		4,050,942	2,025.47
S200	POLK COUNTY SCHOOL BOAR			4,050,942	
	GENERAL FUND	6.0780		4,050,942	24,621.63
	LOCAL CAPITAL IMP.	2.0000		4,050,942	8,101.88
NSW	SOUTHWEST FLORIDA WATER	0.4220		4,050,942	1,709.50
TOTAL MILLAGE		17.9770			AD VALOREM TAXES 72,823.79

RETAIN THIS PORTION FOR YOUR RECORDS

TAXING AUTHORITY		NON-AD VALOREM ASSESSMENTS		
		RATE		AMOUNT
F100	POLK COUNTY FIRE SERVICES DI	506 units @	66.206	33,500.00
NON-AD VALOREM ASSESSMENTS				33,500.00

COMBINED TAXES AND ASSESSMENTS		PAY ONLY ONE AMOUNT				See reverse side for important information.
If Paid By	Nov 30 2005	Dec 31 2005	Jan 31 2006	Feb 28 2006	Mar 31 2006	
Please Pay	102,070.84	103,134.08	104,197.31	105,260.55	106,323.79	

IF PAID

JOE G. TEDDER
 POLK COUNTY TAX COLLECTOR

2005 REAL ESTATE

1149289.0000

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
112526-000000-011010		4,050,942		4,050,942	800000

WINDMILL RANCH ASSOCIATES LL
 501 BRICKELL KEY DR STE 103
 MIAMI FL 33131-2624

427 WINDMILL
 S1/2 OF NE1/4 OF NE1/4 LESS R/W
 FOR POITRAS RD TWO & LESS ADDL R
 /W AS DESC IN OR 5322 PG 231

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

If Paid By	Nov 30 2005	Dec 31 2005	Jan 31 2006	Feb 28 2006	Mar 31 2006
Please Pay	102,070.84	103,134.08	104,197.31	105,260.55	106,323.79

Paid 11/30/2005 D/I 11/30/2005 Rept #
 7107923.0001 \$102,070.84

JOE G. TEDDER
POLK COUNTY TAX COLLECTOR

2006 REAL ESTATE 1155145.0000

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
112526-000000-011010		8,249,459		8,249,459	800000

WINDMILL RANCH ASSOCIATES LLP
501 BRICKELL KEY DR STE 103
MIAMI FL 33131-2624

427 WINDMILL
S1/2 OF NE1/4 OF NE1/4 LESS R/W
FOR POITRAS RD TWO & LESS ADDL R
/W AS DESC IN OR 5322 PG 231

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

TAXING AUTHORITY		AD VALOREM TAXES			
		MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	TAXES LEVIED
C100	POLK COUNTY			8,249,459	
	GENERAL REVENUE FUND	7.1330		8,249,459	58,843.39
	ENV LAND AQUIST FUND	0.0600		8,249,459	494.97
	LAND MGMT TRUST FUND	0.1400		8,249,459	1,154.92
	TRANSPORTATION/ROADS	1.0000		8,249,459	8,249.46
CPCP	POLK COUNTY LIBRARY	0.2500		8,249,459	2,062.36
CPCP	POLK COUNTY PARKS MSTU	0.5000		8,249,459	4,124.73
S200	POLK COUNTY SCHOOL BOAR			8,249,459	
	GENERAL FUND	5.7700		8,249,459	47,599.38
	LOCAL CAPITAL IMP.	2.0000		8,249,459	16,498.92
NSW	SOUTHWEST FLORIDA WATER	0.4220		8,249,459	3,481.27
TOTAL MILLAGE 17.2750				AD VALOREM TAXES	142,509.40

RETAIN THIS PORTION FOR YOUR RECORDS

TAXING AUTHORITY		NON-AD VALOREM ASSESSMENTS		
		RATE	AMOUNT	
F100	POLK COUNTY FIRE SERVICES DI	506 units @ 54.644	27,650.00	
NON-AD VALOREM ASSESSMENTS			27,650.00	

COMBINED TAXES AND ASSESSMENTS		PAY ONLY ONE AMOUNT				See reverse side for important information.
170,159.40						
If Paid By	Nov 30 2006	Dec 31 2006	Jan 31 2007	Feb 28 2007	Mar 31 2007	
Please Pay	163,353.02	165,054.62	166,756.21	168,457.81	170,159.40	

IF PAID

JOE G. TEDDER 2006 REAL ESTATE 1155145.0000
POLK COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
112526-000000-011010		8,249,459		8,249,459	800000

WINDMILL RANCH ASSOGIATES LL
501 BRICKELL KEY DR STE 103
MIAMI FL 33131-2624

427 WINDMILL
S1/2 OF NE1/4 OF NE1/4 LESS R/W
FOR POITRAS RD TWO & LESS ADDL R
/W AS DESC IN OR 5322 PG 231

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

COMBINED TAXES AND ASSESSMENTS		PAY ONLY ONE AMOUNT				See reverse side for important information.
170,159.40						
If Paid By	Nov 30 2006	Dec 31 2006	Jan 31 2007	Feb 28 2007	Mar 31 2007	
Please Pay	163,353.02	165,054.62	166,756.21	168,457.81	170,159.40	

Paid 11/28/2006 D/T 11/28/2006 Rcpt #
605072.0001 \$163,353.02

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
112526-000000-011010		10,607,138		10,607,138	800000

WINDMILL RANCH ASSOCIATES LLP
 501 BRICKELL KEY DR STE 103
 MIAMI, FL 33131-2624

427 WINDMILL
 S1/2 OF NE1/4 OF NE1/4 LESS R/W
 FOR POITRAS RD TWO & LESS ADDL R
 /W AS DESC IN OR 5322 PG 231

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

TAXING AUTHORITY	MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	TAXES LEVIED
AD VALOREM TAXES				
C100 POLK COUNTY			10,607,138	
GENERAL REVENUE FUND	5.6665		10,607,138	60,105.34
ENV LAND ACQUISIT FUND	0.0600		10,607,138	636.43
LAND MGMT TRUST FUND	0.1400		10,607,138	1,485.00
TRANSPORTATION/ROADS	1.0000		10,607,138	10,607.14
CPCL POLK COUNTY LIBRARY	0.2109		10,607,138	2,237.05
CPCP POLK COUNTY PARKS MSTU	0.4219		10,607,138	4,475.15
S200 POLK COUNTY SCHOOL BOAR			10,607,138	
GENERAL FUND	5.5120		10,607,138	58,466.54
LOCAL CAPITAL IMP.	2.0000		10,607,138	21,214.28
WSW SOUTHWEST FLORIDA WATER	0.3866		10,607,138	4,100.72
TOTAL MILLAGE		15.3979	AD VALOREM TAXES	163,327.65

Parcel # 262511000000011010

RETAIN THIS PORTION FOR YOUR RECORDS

TAXING AUTHORITY	RATE	AMOUNT
NON-AD VALOREM ASSESSMENTS		
100 POLK COUNTY FIRE SERVICES DI	506 units @ 66.630	33,715.00
NON-AD VALOREM ASSESSMENTS		33,715.00

COMBINED TAXES AND ASSESSMENTS		PAY ONLY ONE AMOUNT		See reverse side for important information.
197,042.65		Nov 30 2007	Dec 31 2007	Jan 31 2008
		189,160.94	191,131.37	193,101.80
		Feb 29 2008	Mar 31 2008	
		195,072.22	197,042.65	

◀ IF PAID

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
112526-000000-011010		10,607,138		10,607,138	800000

WINDMILL RANCH ASSOCIATES LL
 501 BRICKELL KEY DR STE 103
 MIAMI, FL 33131-2624

427 WINDMILL
 S1/2 OF NE1/4 OF NE1/4 LESS R/W
 FOR POITRAS RD TWO & LESS ADDL R
 /W AS DESC IN OR 5322 PG 231

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

COMBINED TAXES AND ASSESSMENTS		PAY ONLY ONE AMOUNT		See reverse side for important information.
197,042.65		Nov 30 2007	Dec 31 2007	Jan 31 2008
		189,160.94	191,131.37	193,101.80
		Feb 29 2008	Mar 31 2008	
		195,072.22	197,042.65	

JOE G. TEDDER, TAX COLLECTOR
POLK COUNTY, FLORIDA

2008 PROPERTY TAX BILL
REAL ESTATE 1160558.0000

ACCOUNT NUMBER

112526-000000-011010

Pay, Search or Print Receipt at Polktaxes.com

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

WINDMILL RANCH ASSOCIATES LLP
 501 BRICKELL KEY DR STE 103
 MIAMI FL 33131-2624

427 WINDMILL BLVD
 S1/2 OF NE1/4 OF NE1/4 LESS R/W
 FOR POITRAS RD TWO & LESS ADDL R
 /W AS DESC IN OR 5322 PG 231

Till 09E Oper 09E
 Paid 11/30/2008 D/I
 11/30/2008 Rcpt #
 968889.0001
 \$191,994.68 Paid
 By: FIRST
 AMERICAN
 COMMERCIAL RE

PLEASE PAY IN US FUNDS ON A US BANK TO JOE G TEDDER, TAX COLLECTOR - PO BOX 1189, 430 EAST MAIN ST - BARTOW, FL 33831-1189 - (863) 534-4721

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED
C100 POLK COUNTY		10,705,704		10,705,704	
GENERAL REVENUE FUND	5.6665	10,705,704		10,705,704	60,663.87
ENV LAND AQUIST FUND	0.0600	10,705,704		10,705,704	642.34
LAND MGMT TRUST FUND	0.0800	10,705,704		10,705,704	856.46
TRANSPORTATION/ROADS	1.0000	10,705,704		10,705,704	10,705.70
ENV LAND DEBT SERVIC	0.0600	10,705,704		10,705,704	642.34
CPCL POLK COUNTY LIBRARY	0.2109	10,705,704		10,705,704	2,257.83
CPCP POLK COUNTY PARKS MSTU	0.4219	10,705,704		10,705,704	4,516.74
S200 POLK COUNTY SCHOOL BOARD		10,705,704		10,705,704	
GENERAL FUND	5.8840	10,705,704		10,705,704	62,992.37
LOCAL CAPITAL IMP.	1.7500	10,705,704		10,705,704	18,734.98
WSW SOUTHWEST FLORIDA WATER M	0.3866	10,705,704		10,705,704	4,138.83
TOTAL MILLAGE 15.5199					AD VALOREM TAXES 166,151.46

NON-AD VALOREM ASSESSMENTS		
TAXING AUTHORITY	RATE	AMOUNT
POLK COUNTY FIRE SERVICES DIST	508 units @ 66.620	33,843.00
COMBINED TAXES AND ASSESSMENTS 199,994.46		NON-AD VALOREM ASSESSMENTS 33,843.00

PAY ONLY ONE AMOUNT					
If Paid By	Nov 30 2008	Dec 31 2008	Jan 31 2009	Feb 28 2009	Mar 31 2009
Please Pay	191,994.68	193,994.63	195,994.57	197,994.52	199,994.46

See reverse side for important information

RETAIN THIS PORTION
FOR YOUR RECORDS

JOE G. TEDDER, TAX COLLECTOR
POLK COUNTY, FLORIDA

ACCOUNT NUMBER

112526-000000-011010

RETURN WITH PAYMENT

WINDMILL RANCH ASSOCIATES LLP
 501 BRICKELL KEY DR STE 103
 MIAMI FL 33131-2624

427 WINDMILL BLVD
 S1/2 OF NE1/4 OF NE1/4 LESS R/W
 FOR POITRAS RD TWO & LESS ADDL R
 /W AS DESC IN OR 5322 PG 231

2008 PROPERTY TAX BILL
REAL ESTATE 1160558.0000

Pay Online at Polktaxes.com	
AMOUNT DUE	
Nov 30 2008	191,994.68
Dec 31 2008	193,994.63
Jan 31 2009	195,994.57
Feb 28 2009	197,994.52
Mar 31 2009	199,994.46

PAY ONLY ONE AMOUNT

PLEASE PAY IN US FUNDS ON A US BANK TO JOE G TEDDER, TAX COLLECTOR - PO BOX 1189, 430 EAST MAIN ST - BARTOW, FL 33831-1189 - (863) 534-4721
 09E Oper 09E Paid 11/30/2008 D/I 11/30/2008 Rcpt # 968889.0001 \$191,994.68 Paid By: FIRST AMERICAN COMMERCIAL RE

JOE G. TEDDER, TAX COLLECTOR
POLK COUNTY, FLORIDA

2009 PROPERTY TAX BILL
REAL ESTATE 1160951.0000

ACCOUNT NUMBER
112526-000000-011010

Pay, Search or Print Receipt at Polktaxes.com

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

WINDMILL RANCH ASSOCIATES LLP
 501 BRICKELL KEY DR STE 103
 MIAMI FL 33131-2624

427 WINDMILL BLVD
 S1/2 OF NE1/4 OF NE1/4 LESS R/W
 FOR POITRAS RD TWO & LESS ADDL
 R/W AS DESC IN OR 5322 PG 231 &
 S 40 FT OF W 578 FT OF NE1/4 OF
 NE1/4

Till 09G Oper 09G
 Paid 11/30/2009 D/I
 11/30/2009 Rcpt #
 978988.0001
 \$200,459.77 Paid
 By: FIRST
 AMERICAN
 COMMERCIAL RE

PLEASE PAY IN US FUNDS ON A US BANK TO JOE G TEDDER, TAX COLLECTOR - PO BOX 1189, 430 EAST MAIN ST - BARTOW, FL 33831-1189 - (863) 534-4721

AD VALOREM TAXES						
TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION	TAXABLE VALUE	TAXES LEVIED	
C100 POLK COUNTY						
GENERAL REVENUE FUND	5.6665	11,308,842		11,308,842		
ENV LAND AQUIST FUND	0.0100	11,308,842		11,308,842		64,081.55
LAND MGMT TRUST FUND	0.1300	11,308,842		11,308,842		113.09
TRANSPORTATION/ROADS	1.0000	11,308,842		11,308,842		1,470.15
ENV LAND DEBT SERVIC	0.0600	11,308,842		11,308,842		11,308.84
CPCP POLK COUNTY PARKS MSTU	0.4219	11,308,842		11,308,842		678.53
CPCL POLK COUNTY LIBRARY	0.2109	11,308,842		11,308,842		4,771.20
S200 POLK COUNTY SCHOOL BOARD						
GENERAL FUND	6.0860	11,308,842		11,308,842		2,385.03
LOCAL CAPITAL IMP.	1.5000	11,308,842		11,308,842		68,825.61
WSW SOUTHWEST FLORIDA WATER M	0.3866	11,308,842		11,308,842		16,963.26
						4,372.00
TOTAL MILLAGE						
880	800000	15.4719				
AD VALOREM TAXES						174,969.26

NON-AD VALOREM ASSESSMENTS		
ISSUING AUTHORITY	RATE	AMOUNT
000 POLK COUNTY FIRE SERVICES DIST	509 units @ 66.489	33,843.00
NON-AD VALOREM ASSESSMENTS		33,843.00
COMBINED TAXES AND ASSESSMENTS		208,812.26

PAY ONLY ONE AMOUNT					
If Paid By Please Pay	Nov 30 2009 200,459.77	Dec 31 2009 202,547.89	Jan 31 2010 204,636.01	Feb 28 2010 206,724.14	Mar 31 2010 208,812.26
See reverse side for important information					

RETAIN THIS PORTION FOR YOUR RECORDS

JOE G. TEDDER, TAX COLLECTOR
POLK COUNTY, FLORIDA

ACCOUNT NUMBER
112526-000000-011010

RETURN WITH PAYMENT

WINDMILL RANCH ASSOCIATES LLP
 501 BRICKELL KEY DR STE 103
 MIAMI FL 33131-2624

427 WINDMILL BLVD
 S1/2 OF NE1/4 OF NE1/4 LESS R/W
 FOR POITRAS RD TWO & LESS ADDL
 R/W AS DESC IN OR 5322 PG 231 &
 S 40 FT OF W 578 FT OF NE1/4 OF
 NE1/4

2009 PROPERTY TAX BILL
REAL ESTATE 1160951.0000

Pay Online at Polktaxes.com	
AMOUNT DUE	
Nov 30 2009	200,459.77
Dec 31 2009	202,547.89
Jan 31 2010	204,636.01
Feb 28 2010	206,724.14
Mar 31 2010	208,812.26
PAY ONLY ONE AMOUNT	

PLEASE PAY IN US FUNDS ON A US BANK TO JOE G TEDDER, TAX COLLECTOR - PO BOX 1189, 430 EAST MAIN ST - BARTOW, FL 33831-1189 - (863) 534-4721
 09G Oper 09G Paid 11/30/2009 D/I 11/30/2009 Rcpt # 978988.0001 \$200,459.77 Paid By: FIRST AMERICAN COMMERCIAL RE

Polk County Tax Collector

generated on 11/29/2010 6:53:17 PM EST

Tax Record

Last Update: 11/29/2010 6:53:11 PM EST

Ad Valorem Taxes and Non-Ad Valorem Assessments

The information contained herein does not constitute a title search and should not be relied on as such.

Account Number	Tax Type	Tax Year
112526-000000-011010	REAL ESTATE	2010

Mailing Address WINDMILL RANCH ASSOCIATES LLP 501 BRICKELL KEY DR STE 103 MIAMI FL 33131-2624	Physical Address 427 WINDMILL BLVD	GEO Number 262511-000000-011010
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Exempt Amount	Taxable Value
\$0.00	\$11,562,317.00

Exemption Detail NO EXEMPTIONS	Millage Code 800000	Escrow Code 880
Legal Description 427 WINDMILL BLVD S1/2 OF NE1/4 OF NE1/4 LESS R/W FOR POITRAS RD TWO & LESS ADDL R/W AS DESC IN OR 5322 PG 231 & S 40 FT OF W 578 FT OF NE1/4 OF NE1/4		

Ad Valorem Taxes

Taxing Authority	Rate	Assessed Value	Exemption Amount	Taxable Value	Amount
POLK COUNTY					
GENERAL REVENUE FUND	5.6665	11,562,317	0	\$11,562,317	\$65,517.86
ENV LAND AQUIST FUND	0.0110	11,562,317	0	\$11,562,317	\$127.19
LAND MGMT TRUST FUND	0.1290	11,562,317	0	\$11,562,317	\$1,491.54
TRANSPORTATION/ROADS	1.0000	11,562,317	0	\$11,562,317	\$11,562.32
ENV LAND DEBT SERVIC	0.0600	11,562,317	0	\$11,562,317	\$693.74
POLK COUNTY PARKS MSTU	0.4219	11,562,317	0	\$11,562,317	\$4,878.14
POLK COUNTY LIBRARY	0.2109	11,562,317	0	\$11,562,317	\$2,438.49
POLK COUNTY SCHOOL BOARD					
GENERAL FUND	6.2920	11,562,317	0	\$11,562,317	\$72,750.10
LOCAL CAPITAL IMP	1.5000	11,562,317	0	\$11,562,317	\$17,343.48
SOUTHWEST FLORIDA WATER MGMT	0.3770	11,562,317	0	\$11,562,317	\$4,358.99

Total Millage	15.6683	Total Taxes	\$181,161.85
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Non-Ad Valorem Assessments

Code	Levying Authority	Amount
F100	POLK COUNTY FIRE SERVICES DIST	\$33,843.00

Total Assessments	\$33,843.00
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Taxes & Assessments **\$215,004.85**

If Paid By	Amount Due
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\$0.00

Date Paid	Transaction	Receipt	Year	Amount Paid
11/29/2010	PAYMENT	7057996.0011	2010	\$206,404.66

Prior Year Taxes Due
NO DELINQUENT TAXES

WINDMILL VILLAGE

427 Windmill Boulevard
Davenport, Florida 33897
Tel (863) 420-7177

MEMORANDUM

To: Home Owners of Windmill Village
Board of Directors of Homeowners' Association

From: Windmill Ranch Associates, LLP

Date: December 2, 2010

Re: Summary of Material Factors Resulting in Lot Rental Amount Increase

Pursuant to Section 723.037(4)(b), Florida Statutes, the Park Owner has determined that the following material factors as disclosed in the Community's prospectus has resulted in a decision to increase the lot rental amount.

SUMMARY

Regarding the lot rental amount, the prospectus provides in pertinent part as follows:

Increase In Lot Rental Amount: During the lifetime of the resident, the monthly lot rental amount will be increased annually based on the following factors. The increase shall be 5%, or the percentage increase in the Consumer Price Index for a 12 month period preceding the notice of lot rental amount increase, whichever is greater, plus the increases in real estate and other taxes and assessments by a state, or local government, to the Park Owner.

The monthly lot rental amount was increased by 5%, which was greater than the percentage increase in the Consumer Price Index.

Further, although the real estate and other taxes and assessments increased this year, the Park Owner did not charge that increase to home owners as allowed by the prospectus.

By: _____

Ellen Weil
Ellen Weil, Partner
Windmill Ranch Associates, LLP

Bindetek #CLEX

EXHIBIT

G

WINDMILL VILLAGE
 427 Windmill Boulevard
 Davenport, Florida 33897
 Tel (863) 420-7177

NOTICE OF LOT RENTAL AMOUNT INCREASE

To: Home Owners on Lot 505 in Windmill Village
 The Board of Directors of Windmill Homeowners Association Inc.

From: Windmill Ranch Associates, LLP

Date: September 28, 2011

Re: Increase in Lot Rental Amount

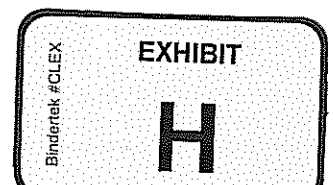
In accordance with your prospectus and lease agreement, and pursuant to rule 61B-32.002, Florida Administrative Code, and Section 723.037, Florida Statutes, this serves as a notice of lot rental amount increase for Windmill Village. The lot rental amount increase, which will be effective January 1, 2012, will be 5% plus a pro rata share of the increases in real estate and other taxes and assessments over the base year 2004. The increase in real estate taxes and assessments, *based on the current information*, is \$47,769.00, and your share is \$7.82 per month. Therefore the lot rental amount increase will be as follows:

<u>2011</u> <u>MONTHLY BASE RENT</u>	<u>MONTHLY</u> <u>INCREASE</u>	<u>2012</u> <u>MONTHLY BASE RENT</u>
<u>477.67</u>	<u>31.70</u>	<u>509.37</u>

THE PARK OWNER IS VIGOROUSLY DISPUTING THE REAL ESTATE TAX INCREASE ON YOUR BEHALF. IF THE REAL ESTATE TAX INCREASE IS REDUCED AFTER THE DATE OF THIS NOTICE, YOUR LOT RENTAL AMOUNT INCREASE WILL BE REDUCED ACCORDINGLY. THE COST OF THIS APPEAL IS PAID FOR BY THE PARK OWNER AND IS NEVER PASSED ON TO THE RESIDENTS.

All homeowners in Windmill Village are affected by and are receiving a notice of lot rental amount increase. If you wish to determine the names and addresses of the individuals who will be receiving a notice of lot rental amount increase in addition to you, the park office maintains such a list for your review. The Board of Directors of the Homeowners Association has also been sent a copy of this notice.

RemInc2011rev



WINDMILL VILLAGE
427 Windmill Boulevard
Davenport, Florida 33897
Tel (863) 420-7177

NOTICE OF LOT RENTAL AMOUNT INCREASE

To: Home Owners on Lot 38 in Windmill Village
The Board of Directors of Windmill Homeowners Association Inc.

From: Windmill Ranch Associates, LLP

Date: September 28, 2011

Re: Increase in Lot Rental Amount

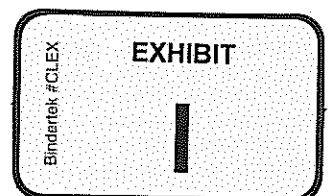
In accordance with your prospectus and lease agreement, and pursuant to rule 61B-32.002, Florida Administrative Code, and Section 723.037, Florida Statutes, this serves as a notice of lot rental amount increase for Windmill Village. The lot rental amount increase, which will be effective January 1, 2012, will be 5% plus a pro rata share of the increases in real estate and other taxes and assessments over the base year 2004. The increase in real estate taxes and assessments, *based on the current information*, is \$47,769.00, and your share is \$7.82 per month. Therefore the lot rental amount increase will be as follows:

<u>2011</u> <u>MONTHLY BASE RENT</u>	<u>MONTHLY</u> <u>INCREASE</u>	<u>2012</u> <u>MONTHLY BASE RENT</u>
<u>477.67</u>	<u>31.70</u>	<u>509.37</u>

THE PARK OWNER IS VIGOROUSLY DISPUTING THE REAL ESTATE TAX INCREASE ON YOUR BEHALF. IF THE REAL ESTATE TAX INCREASE IS REDUCED AFTER THE DATE OF THIS NOTICE, YOUR LOT RENTAL AMOUNT INCREASE WILL BE REDUCED ACCORDINGLY. THE COST OF THIS APPEAL IS PAID FOR BY THE PARK OWNER AND IS NEVER PASSED ON TO THE RESIDENTS.

All homeowners in Windmill Village are affected by and are receiving a notice of lot rental amount increase. If you wish to determine the names and addresses of the individuals who will be receiving a notice of lot rental amount increase in addition to you, the park office maintains such a list for your review. The Board of Directors of the Homeowners Association has also been sent a copy of this notice.

ReelIn2012rv



Windmill Village

427 Windmill Blvd.
Davenport, Florida 33897
Tel (863) 420-4177

To: Homeowners of Lot 38 at Windmill Village

From: Windmill Ranch Associates, LLP

Date: December 19, 2011

Re: Adjustment to your Lot Rental Amount

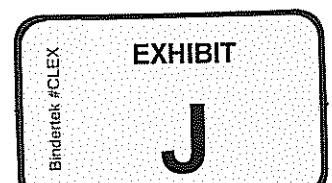
We are pleased to inform you that the increase in real estate taxes and assessments that we anticipated when we sent you your notice of lot rental amount increase in September, was lower than expected.

Therefore, the increase in your monthly base rent for 2012 will be \$2.82 less than the amount that appeared in the September notice.

On January 1st, you should pay your base rent of \$506.55, and your pass on for garbage collection of \$16.25.

You may include these payments in one check, payable to "Windmill Village" or separate them, whichever you prefer.

If you have any questions, please do not hesitate to contact the community office.



Windmill Village
427 Windmill Blvd.
Davenport, Florida

Tel (863) 420-7177

January 5, 2012

Dear Homeowners of Windmill Village,

In the Mediation Agreement between the Windmill Village park owner and the Windmill Village community homeowner's association, dated March 24, 2010, it was agreed that homeowners who agree, will be allowed to pay the property tax pass-on portion of their lot rental amount in one in-full annual payment, avoiding having the increase included in their base rent. If not paid annually, the charge for the increase will continue to be included in the base rent and it will continue to be subject to the prospectus formula for increases.

IF YOU WISH TO CONTINUE TO PAY THE REAL ESTATE TAX AND ASSESSMENT PORTION OF YOUR LOT RENTAL AMOUNT IN YOUR BASE MONTHLY RENT, YOU SHOULD DISREGARD THIS MEMO.

IF YOU WISH TO PAY YOUR REAL ESTATE TAX AND ASSESSMENT PORTION OF YOUR LOT RENT AMOUNT IN ONE LUMP SUM YOU SHOULD COME TO THE COMMUNITY OFFICE SO THAT THE FORM BELOW CAN BE COMPLETED:

The base year has been established as 2004, when the park owner paid \$70,758 in real estate taxes and assessments. In 2011, the park owner paid \$208,818 in real estate taxes and assessments \$208,818. The current increase is \$138,066. Each resident's share of the increase is \$271.24.

By signing below, I, _____, who live on lot _____ indicate that I wish to be billed separately for the Real Estate tax and assessment increase portion of my lot rental amount, rather than having that portion included in the lot rental amount that I pay monthly. The calculation below indicates the amount that is due for 2012. I understand and agree that the park owner will calculate the real estate tax portion of my lot rental amount annually, and starting in 2013 I will pay the amount in full on January 1st of each year. For 2012 only, the due date will be extended to January 25, 2012.

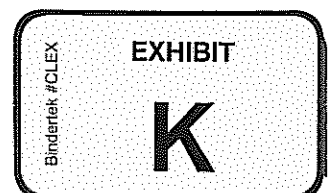
The calculation below indicates the amounts that will be due in 2012:
Total Real Estate Tax and assessment due in 2012 = \$271.24. (This is my share of the entire increase).
This amount will be due by January 25, 2012. My monthly base rent for 2012 (January through December) will be reduced by \$22.60 to _____, and will be due on the first of each month.

Therefore, for 2012, I will owe \$271.24 on or before January 25th, and my monthly base lot rental amount of \$ _____ for January through December, will be due on the first of each month.

Resident Date

Resident Date

Community Representative Date

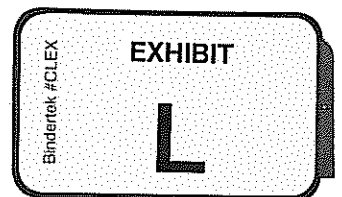


9999 = Data not available because it has not been released by the Bureau of Labor Statistics.

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANN
2011	220.223	221.309											
2010	216.687	216.741	217.631	218.009	218.178	217.965	218.011	218.312	218.439	218.711	218.803	219.179	218.056
2009	211.143	212.193	212.709	213.24	213.856	215.693	215.351	215.834	215.969	216.177	216.33	215.949	214.537
2008	211.08	211.693	213.528	214.823	216.632	218.815	219.964	219.086	218.783	216.573	212.425	210.228	215.303
2007	202.416	203.499	205.352	206.686	207.949	208.352	208.299	207.917	208.49	208.936	210.177	210.036	207.342
2006	198.3	198.7	199.8	201.5	202.5	202.9	203.5	203.9	202.9	201.8	201.5	201.8	201.6
2005	190.7	191.8	193.3	194.6	194.4	194.5	195.4	196.4	198.8	199.2	197.6	196.8	195.3
2004	185.2	186.2	187.4	188	189.1	189.7	189.4	189.5	189.9	190.9	191	190.3	188.9
2003	181.7	183.1	184.2	183.8	183.5	183.7	183.9	184.6	185.2	185	184.5	184.3	183.96
2002	177.1	177.8	178.8	179.8	179.8	179.9	180.1	180.7	181	181.3	181.3	180.9	179.88
2001	175.1	175.8	176.2	176.9	177.7	178	177.5	177.5	178.3	177.7	177.4	176.7	177.1
2000	168.8	169.8	171.2	171.3	171.5	172.4	172.8	172.8	173.7	174	174.1	174	172.2

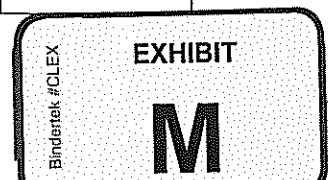
CPI %

2010 1.60%
 2009 -0.40%
 2008 3.80%
 2007 2.80%



POLK COUNTY PARKS WITH NO PAID FEES

Name of Park	2009	2010	Increase %
Angler's Green	464.00	474.00	2.2
Banyan Terrace	235.00	245.00	4.3
Blue Heron Bay	350.00	350.00	0.0
Colony Club Estates	221.00	230.00	4.1
Cypress Greens	455.00	460.00	1.1
Cypress Shores	320.00	335.00	4.7
Four Lakes	594.00	594.00	0.0
Foxwood Village	411.00	427.00	3.9
The Hamptons *	544.00	568.00	4.4
Heatherwood Village	326.00	341.00	4.6
Hidden Cove	312.00	314.00	0.6
Hidden Cove West	384.00	386.00	0.5
Hidden Golf Club	444.00	446.00	0.5
Kings Pointe	400.00	407.00	1.8
Lake Fox Village	306.00	306.00	0.0
Lake Hammock Village	336.00	353.00	5.1
Lake Juliana Landings	393.00	393.00	0.0
Lake Pointe Village	470.00	473.00	0.6
Lakeland Harbor	426.00	426.00	0.0
Mas Verde MHE	355.00	365.00	2.8
Oak Hammock	363.00	367.00	1.1
Oakview Lakes	165.00	165.00	0.0
Plantation Landings	415.00	420.00	1.2
Schalamar Creek	539.00	544.00	0.9
Sterling MHP	299.00	299.00	0.0
Swiss Village	419.00	419.00	0.0
Tower Lakes	470.00	470.00	0.0
Walden Shores	305.00	320.00	4.9



Name of Park	2009	2010	Increase %
Westside Ridge	405.00	415.00	2.5
Windmill Village *	444.00	446.00	5.0
Winter Haven Oaks	366.00	371.00	1.4
Woodbrook Estates **	333.00	373.00	12.0

* The lot rents shown for these two parks are bogus. Many people are paying well over \$500 per month rent in both parks. And in The Hamptons, some are paying over \$600.

** Woodbrook Estates' percentage of increase is off the charts at 12.0%. However, their rent is only \$373.

Source: Polk County Rent Survey for 2010 published by the FMO Conversion Services

Polk County Parks with no paid fees

POLK COUNTY PARKS WITH PAID FEES

Name of Park	2009 Rent	2010 Rent	Paid Fees	% Increase
Angler's Cove West	383.00	383.00	Trash	0.0
Ariana Village	347.00	362.00	Cable	4.3
Becan Hill Colony	352.00	352.00	Water	0.0
Becaon Terrace	416.00	421.00	Water, Sewer	1.2
Bonny Shores	269.00	278.00	Water	3.3
Central Leisure Lakes	302.00	315.00	Water, Sewer, Trash, Lawn	4.3
Citrus Center Colony **	293.00	308.00	Water	5.1
Cypress Lakes *	587.00	617.00	Lawn	5.1
Dell Lake Village	343.00	359.00	Trash	4.7
Eagle Ridge	240.00	240.00	Water, Sewer, Trash	0.0
El Camba	300.00	306.00	Water, Sewer, Trash	2.0
Enchanted Cove	348.00	358.00	Water, Sewer, Trash, Lawn	2.9
Fish Haven Lodge **	304.00	325.00	Water, Sewer, Trash	6.9
Garden Mobile Village **	345.00	375.00	Water, Trash	8.7
Georgetown Mobile Man	290.00	300.00	Cable	3.4
Grove Shores **	230.00	243.00	Water, Sewer, Trash	5.7
Haines City MHP **	301.00	317.00	Water, Sewer, Trash	5.3
Heartland Estates	310.00	315.00	Trash, Lawn	1.6
Hickory Hills	352.00	367.00	Water, Sewer, Trash	4.3
Hidden Cove East	323.00	325.00	Sewer, trash	0.6
Highland Village MHP	481.00	501.00	Water, Sewer, Trash	4.2
Holiday MHP	318.00	330.00	Water, Sewer, Trash	3.8
Imperial Manor **	255.00	271.00	Water, Sewer	6.3
Jennings Resort **	236.00	251.00	Sewer, Trash	6.4
Kings & Queens	371.00	371.00	Water, Lawn	0.0
Lake Blue	256.00	260.00	Water, Sewer, Trash	1.6
Lake Bonny	299.00	310.00	Water, Trash, Lawn	3.7
Lake Deer	313.00	313.00	Water, Sewer, Trash, Lawn	0.0
Lakeland Estates **	297.00	320.00	Sewer, Trash	7.7
Lakeland Junction	398.00	398.00	Lawn	0.0

Name of Park	2009 Rent	2010 Rent	Paid Fees	% Increase
Lakemont Ridge **	265.00	290.00	Water, Sewer, Trash, Lawn	9.4
Leisure Home **	280.00	351.00	Water, Sewer, Trash	25.4
Lauderdale Lakes	327.00	343.00	Trash	4.9
Lucerne Lakeside	355.00	361.00	Water, Sewer, Trash, Lawn	1.7
May Manor **	277.00	302.00	Water	9.0
Meadowbrook MHP **	337.00	360.00	Water, Sewer, Trash	6.8
Minerva MHP **	245.00	260.00	Water, Sewer, Trash	6.1
Oak Harbor **	286.00	304.00	Water, Sewer, Trash	6.3
Orange Manor East	316.00	324.00	Trash	2.5
Palm Shores	335.00	342.00	Water, Sewer, Trash	2.1
Parakeet MHP	238.00	238.00	Sewer, Trash	0.0
Pine Lake	266.00	276.00	Water, Sewer, Trash	3.8
Pine Ridge Estates	286.00	290.00	Water, Sewer	1.4
Royal Palm Village	509.00	529.00	Water, Sewer, Trash, Lawn	3.9
Scenic View	355.00	355.00	Water, Sewer, Trash, Lawn	0.0
Shingri-La	230.00	240.00	Water, Sewer, Trash, Lawn	4.3
Shipp Reck Harbor	353.00	365.00	Trash, Cable	3.4
Spring Hill Estates	348.00	354.00	Water, Sewer, Trash	1.7
Spring Lake Park **	225.00	240.00	Water, Sewer, Trash, Lawn	6.7
Sunset By the Lake	289.00	300.00	Trash	3.8
Swiss Golf & Tennis *	487.00	494.00	Water, Sewer	1.4
Towerwood	328.00	343.00	Water, Sewer, Trash	4.6
Twin Palms	312.00	319.00	Water, Sewer, Trash	2.2
Valencia Estates **	352.00	382.00	Water, Sewer, Trash	8.5
Whidden MHP **	203.00	218.00	Water, Sewer, Trash, Lawn	7.4
Woodall's **	240.00	265.00	Water, Sewer, Trash, Lawn	10.4
Woodland Lakes	388.00	394.00	Water, Sewer, Trash	1.5

* Highest lot rents, but lower percentage lot rent increases.

** High percentage lot rent increases, but low rents

Source: Polk County 2010 Rent Survey published by FMO Conversion Services