



Town Council Meeting

July 22, 2024 at 6:00 PM

Howey-in the-Hills Town Hall
101 N. Palm Ave.,
Howey-in-the-Hills, FL 34737

Join Zoom Meeting: <https://us06web.zoom.us/j/87962061976?pwd=hAafdqJGielbwaTmzSWlaowwJ6Hn8I.1>
Meeting ID: 879 6206 1976 | **Passcode:** 228844

AGENDA

Call the Town Council Meeting to order
Pledge of Allegiance to the Flag
Invocation by Councilor Reneé Lannamañ

ROLL CALL

Acknowledgement of Quorum

AGENDA APPROVAL/REVIEW

CONSENT AGENDA

Routine items are placed on the Consent Agenda to expedite the meeting. If Town Council/Staff wish to discuss any item, the procedure is as follows: (1) Pull the item(s) from the Consent Agenda; (2) Vote on the remaining item(s); and (3) Discuss each pulled item and vote.

- 1.** The approval of the minutes and ratification and confirmation of all Town Council actions at the July 12, 2024 Town Council Budget Workshop.
- 2.** Consideration and Approval: **Lake County Library Services Interlocal Agreement, Third Amendment**

PUBLIC HEARING

- 3.** Consideration and Approval: (Second Reading) **Ordinance 2024-007 Esch Parcel Comprehensive Plan Amendment**

AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO LAND USE; AMENDING THE FUTURE LAND USE MAP OF THE TOWN'S COMPREHENSIVE PLAN FOR A 4.45-ACRE PARCEL LOCATED ON THE WEST SIDE OF STATE ROAD 19, SOUTH OF REVELS ROAD, AS LEGALLY DESCRIBED IN THE ORDINANCE, FROM ITS CURRENT DESIGNATION OF "VILLAGE MIXED USE" TO THE DESIGNATION OF "NEIGHBORHOOD COMMERCIAL"; PROVIDING FOR CONFLICTS, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

- Mayor MacFarlane will read the Ordinance title
- Town Planner will explain Ordinance 2024-007

- Mayor MacFarlane will allow the applicant to make their presentation.
- Mayor MacFarlane will open Public Comment and Questions for this item only.
- Mayor MacFarlane will close Public Comment.
- Motion to approve Ordinance 2024-007
- Town Council Discussion
- Roll Call Vote

4. Consideration and Approval: (Second Reading) Ordinance 2024-008 - Esch Parcel Rezoning to Neighborhood Commercial

AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO LAND USE; REZONING A 4.45-ACRE PARCEL OF LAND LOCATED ON THE WEST SIDE OF STATE ROAD 19 AND SOUTH OF REVELS ROAD AND IDENTIFIED WITH LAKE COUNTY PROPERTY APPRAISER PARCEL NUMBER 02-21-25-0002-000-00500 AND ALTERNATE KEY NUMBER 1704171; AMENDING THE TOWN’S ZONING MAP TO ZONE THE PROPERTY FROM “VILLAGE MIXED USE PLANED USE DEVELOPMENT” TO “NEIGHBORHOOD COMMERCIAL”; PROVIDING FOR CONFLICTING ORDINANCES, SEVERABILITY, CODIFICATION AND AN EFFECTIVE DATE.

- Mayor MacFarlane will read the Ordinance title
- Town Planner will explain Ordinance 2024-008
- Mayor MacFarlane will allow the applicant to make their presentation.
- Mayor MacFarlane will open Public Comment and Questions for this item only.
- Mayor MacFarlane will close Public Comment.
- Motion to approve Ordinance 2024-008
- Town Council Discussion
- Roll Call Vote

5. Consideration and Recommendation: Esch Parcel Conditional Use Application

6. Consideration and Recommendation: Esch Parcel Variance Application

OLD BUSINESS

NEW BUSINESS

- 7. Discussion: Review of FY2022-2023 Audit**
- 8. Consideration and Approval: Resolution 2024-002 - Proposed Maximum Millage Rate**
- 9. Consideration and Approval: (first reading) Ordinance 2024-009 Readoption of Comprehensive Plan Amendment - Future Land Use Element**

AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO COMPREHENSIVE PLANNING; AMENDING THE FUTURE LAND USE ELEMENT (FLUE) OF THE TOWN’S ADOPTED COMPREHENSIVE PLAN PURSUANT TO SECTION 163.3184 OF FLORIDA STATUTES; DESCRIBING THE ANALYSIS AND REEVALUATION UNDERTAKEN BY TOWN COUNCIL REGARDING RESIDENTIAL DENSITIES AND LOT SIZES IN POST-2010 RESIDENTIAL DEVELOPMENT IN THE TOWN; AMENDING CERTAIN FLUE POLICIES AND TABLES (i) TO MODIFY THE REQUIREMENTS IN THE “VILLAGE TOWN CENTER” AND “MEDIUM DENSITY RESIDENTIAL” LAND-USE DESIGNATIONS REGARDING DWELLING UNITS PER ACRE, LOT SIZES, MAXIMUM BUILDING HEIGHTS, OPEN-SPACE REQUIREMENTS, AND PARKS AND RECREATION

REQUIREMENTS AND (ii) TO ADD A LAND-USE DESIGNATION FOR HIGH-DENSITY RESIDENTIAL DEVELOPMENT; AMENDING OTHER RELATED REQUIREMENTS FOR THOSE LAND-USE DESIGNATIONS; PROVIDING CONFORMING CHANGES; AMENDING POLICY 1.2.6 OF THE FUTURE LAND USE ELEMENT TO LIMIT THE AREAS WHERE THE TOWN MAY ALLOW RESIDENTIAL DEVELOPMENT ON LOTS SMALLER THAN ONE-FOURTH ACRE (10,890 SQ. FT.); REPEALING AND SUPERCEDING ORDINANCE 2023-013; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.

- Mayor MacFarlane will read the Ordinance title.
- Town Attorney will explain Ordinance 2024-009.
- Mayor MacFarlane will open Public Comment and Questions for this item only.
- Mayor MacFarlane will close Public Comment.
- Motion to approve Ordinance 2024-009.
- Council Discussion.
- Roll Call Vote.

10. Presentation: AlertLake Emergency Notification System

11. Consideration and Approval: Lake Harris Amended and Restated Access Easement Agreement

DEPARTMENT REPORTS

12. Town Manager

COUNCIL MEMBER REPORTS

13. Mayor Pro Tem Gallelli

14. Councilor Lehning

15. Councilor Miles

16. Councilor Lannamañ

17. Mayor MacFarlane

PUBLIC COMMENTS

Any person wishing to address the Mayor and Town Council and who is not on the agenda is asked to speak their name and address. Three (3) minutes is allocated per speaker.

ADJOURNMENT

To Comply with Title II of the Americans with Disabilities Act (ADA):

Qualified individuals may get assistance through the Florida Relay Service by dialing 7-1-1. Florida Relay is a service provided to residents in the State of Florida who are Deaf, Hard of Hearing, Deaf/Blind, or Speech Disabled that connects them to standard (voice) telephone users. They utilize a wide array of technologies, such as Text Telephone (TTYs) and ASCII, Voice Carry-Over (VCO), Speech to Speech (STS), Relay Conference Captioning (RCC), CapTel, Voice, Hearing Carry-Over (HCO), Video Assisted Speech to Speech (VA-STS) and Enhanced Speech to Speech.

Howey Town Hall is inviting you to a scheduled Zoom meeting.
Topic: **Town Council Meeting**

Time: **Jul 22, 2024 06:00 PM Eastern Time** (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/87962061976?pwd=hAafdqJGielbwaTmzSWlaowwJ6Hn8I.1>

Meeting ID: 879 6206 1976

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Dial by your location

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+1 346 248 7799 US (Houston)

Meeting ID: 879 6206 1976

Passcode: 228844

Find your local number: <https://us06web.zoom.us/u/kdzbAo1Mu>

Please Note: In accordance with F.S. 286.0105: Any person who desires to appeal any decision or recommendation at this meeting will need a record of the proceedings, and that for such purposes may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is based. The Town of Howey-in-the-Hills does not prepare or provide this verbatim record. Note: In accordance with the F.S. 286.26: Persons with disabilities needing assistance to participate in any of these proceedings should contact Town Hall, 101 N. Palm Avenue, Howey-in-the-Hills, FL 34737, (352) 324-2290 at least 48 business hours in advance of the meeting.



Town Council Budget Workshop

July 12, 2024 at 3:00 PM

Howey-in the-Hills Town Hall 101
N. Palm Ave., Howey-in-the-Hills,
FL 34737

MINUTES

Mayor MacFarlane called the Town Council Meeting to order at 03:00 p.m. Mayor MacFarlane led the attendees in the Pledge of Allegiance to the Flag. Councilor Reneé Lannamañ delivered an invocation.

ROLL CALL

Acknowledgement of Quorum

MEMBERS PRESENT:

Councilor Reneé Lannamañ | Councilor David Miles | Councilor George Lehning | Mayor Pro Tem Marie V. Gallelli | Mayor Martha MacFarlane

STAFF PRESENT:

Sean O'Keefe, Town Manager | Tara Hall, Library Director | Morgan Cates, Public Works Director | Rick Thomas, Police Chief | John Brock, Town Clerk

NEW BUSINESS

1. Discussion: **Fiscal Year 2024-2025 Budget**

Sean O'Keefe, Town Manager, led a lengthy discussion on the Town's Proposed FY 2024-2025 Budget. Mr. O'Keefe reviewed the status of grant submittals and awarded grants, as they relate to the upcoming budget. Mr. O'Keefe reviewed the Budget Workshop Executive Summary.

Councilors Lannamañ, Miles and Gallelli stated that they wanted Florida Retirement System (FRS) to be removed from the proposed budget.

Councilor Lannamañ stated that she would like to see the Town contract for its own salary study, rather than trying to utilize the Salary Study that the City of Mascotte had commissioned this year. Councilor Miles stated that he would like to see a revised Salary Summary sheet before the next workshop.

Both Councilors Lannamañ and Miles stated that they would be against an increase in the Town's millage rate for the next year. Mr. O'Keefe stated that it would be possible for the Town not to increase its millage rate, but the Town Council would need to cancel the Water Tower Restoration project.

Councilor Lehning stated that he would like to see the originally approved budget for FY 23-24, so he can use it for comparison (not the Mid-year amended version of the budget). Councilor Lehning stated

that he would like to see the Executive Summary address each department and highlight items that were different.

Councilor Lannamañ suggested combining the Special Events budget under Park & Recreation’s budget (which accounts for all Town events other than the Christmas Festival), with the Special Events account budget (which is just the Christmas Festival). Mayor MacFarlane suggested cutting back expenses on the Christmas Festival. There was some talk of not budgeting for a Founders Day Event next year. There was no consensus from the Town Council to make any changes to the Events budgets.

PUBLIC COMMENTS

Any person wishing to address the Mayor and Town Council and who is not on the agenda is asked to speak their name and address. Three (3) minutes is allocated per speaker.

Tim Everline 1012, N Lakeshore Blvd – Mr. Everline stated that he was astounded that Florida Retirement System (FRS) was in the budget and he was not in favor of the proposed millage increase.

ADJOURNMENT

There being no further business to discuss, a motion was made by Councilor Miles to adjourn the meeting; Mayor Pro Tem Gallelli seconded the motion. Motion was approved unanimously by voice vote.

The Meeting adjourned at 4:58 p.m. | **Attendees: 12**

Mayor Martha MacFarlane

ATTEST:

John Brock, Town Clerk

**THIRD AMENDMENT TO
INTERLOCAL AGREEMENT BETWEEN
LAKE COUNTY, FLORIDA, AND THE TOWN OF HOWEY-IN-THE-HILLS
RELATING TO THE PROVISION OF LIBRARY SERVICES**

This is the Third Amendment to the Interlocal Agreement between Lake County, Florida, a political subdivision of the State of Florida, hereinafter referred to as “County”, by and through its Board of County Commissioners, and the Town of Howey-in-the-Hills, a municipal corporation pursuant to the Laws of Florida, hereinafter referred to as “Municipality,” by and through its Town Council.

WITNESSETH:

WHEREAS, on September 10, 2019, County entered into an Interlocal Agreement with Municipality for the purpose of providing unified library services to the residents of Lake County through participation in the Lake County Library System public library cooperative (the “Agreement”); and

WHEREAS, on September 13, 2022, County and Municipality entered into an extension of the Agreement for an additional 12-month period expiring on September 30, 2023 (First Amendment); and

WHEREAS, on September 12, 2023, County and Municipality entered into a second extension of the Agreement for an additional 12-month period expiring on September 30, 2024 (Second Amendment); and

WHEREAS, the parties now want to extend the Agreement for a third, additional 12-month period expiring on September 30, 2025 (Third Amendment); and

WHEREAS, executing this Third Amendment is in the best interests of the parties and the residents of Lake County.

NOW, THEREFORE, the parties agree as follows:

1. **Legal Findings of Fact.** The foregoing recitals are hereby adopted as legislative findings of the Board of County Commissioners and are ratified and confirmed as being true and correct and are hereby made a specific part of this Third Amendment upon adoption hereof.

2. **Amendment.** The Agreement, as previously amended, is hereby amended as follows:

A. **Section 3, *Term*,** is hereby amended to allow for an additional 12-month period and terminating on September 30, 2025, and is hereby amended as follows:

This Agreement shall be in effect for a period beginning October 1, 2019, and ending on September 30, 2025, unless terminated earlier in accordance with the provisions of the Agreement.

B. **Section 13, Paragraph (E), *Appropriation of County Funds for Municipality*,** is hereby amended to provide funding for the additional “Year Six” created by the 12-month extension of the Term under this Third Amendment and is hereby amended to add:

Year Six: The COUNTY shall allocate a base amount of thirty thousand dollars (\$30,000) to assist with funding of programs and services at its participating library.

3. Effect of Amendment. All other provisions of the Agreement will remain in full force and effect unless otherwise formally amended by the parties. To the extent this Third Amendment conflicts with the Agreement, this Third Amendment will govern.

IN WITNESS WHEREOF, the parties have signed this Third Amendment through their authorized representatives on the dates under each signature.

COUNTY

LAKE COUNTY, FLORIDA, through its
BOARD OF COUNTY COMMISSIONERS

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Kirby Smith, Chairman

This ____ day of _____, 2024.

Approved as to form and legality:

Melanie Marsh, County Attorney

MUNICIPALITY

TOWN OF HOWEY-IN-THE-HILLS

ATTEST:

John Brock, Town Clerk

Martha MacFarlane, Mayor

This _____ day of _____, 2024.

Approved as to form and legality:

Tom Wilkes, Town Attorney



TMHConsulting@cfl.rr.com
 97 N. Saint Andrews Dr.
 Ormond Beach, FL 32174
 PH: 386.316.8426

MEMORANDUM

TO: Town of Howey-in-the-Hills Town Council
CC: J. Brock, Town Clerk
FROM: Thomas Harowski, AICP, Planning Consultant
SUBJECT: Esch Veterinary Office Development Proposal
DATE: May 15, 2024

Introduction

The subject property is a 4.45-acre parcel located on SR-19 south of Revels Road (ALT 1704171). The applicant is seeking to construct a veterinary office and provide at least one additional parcel for future office or retail use. Based on the survey, the parcel measures about 740 feet along SR 19 with a depth of 262 feet. The parcel is rectangular and slopes from SR 19 at 100 feet in elevation to the west where the elevation is approximately 85 feet at the western boundary. The environmental assessment report submitted with the application shows no wetlands on site and only a minor impact of Flood Zone A property (2012 map) along the western fringe of the site. Just off the site to the west is a wooded depressional area that likely receives stormwater runoff from the subject property. The subject parcel has some scattered trees on site.

The property is designated Village Mixed Use on the future land use map which requires PUD zoning. The future land use designation may have been applied in error when the original Mission Rise project was approved. At 4.45 acres the property is too small to meet the minimum size for VMU land use, and the Town needs to change the land use and zoning to a classification that is more suitable for the parcel. This revision is the same process used for the parcel at Revels Road and SR 19 which has been developed as a landscape business and plant nursery.

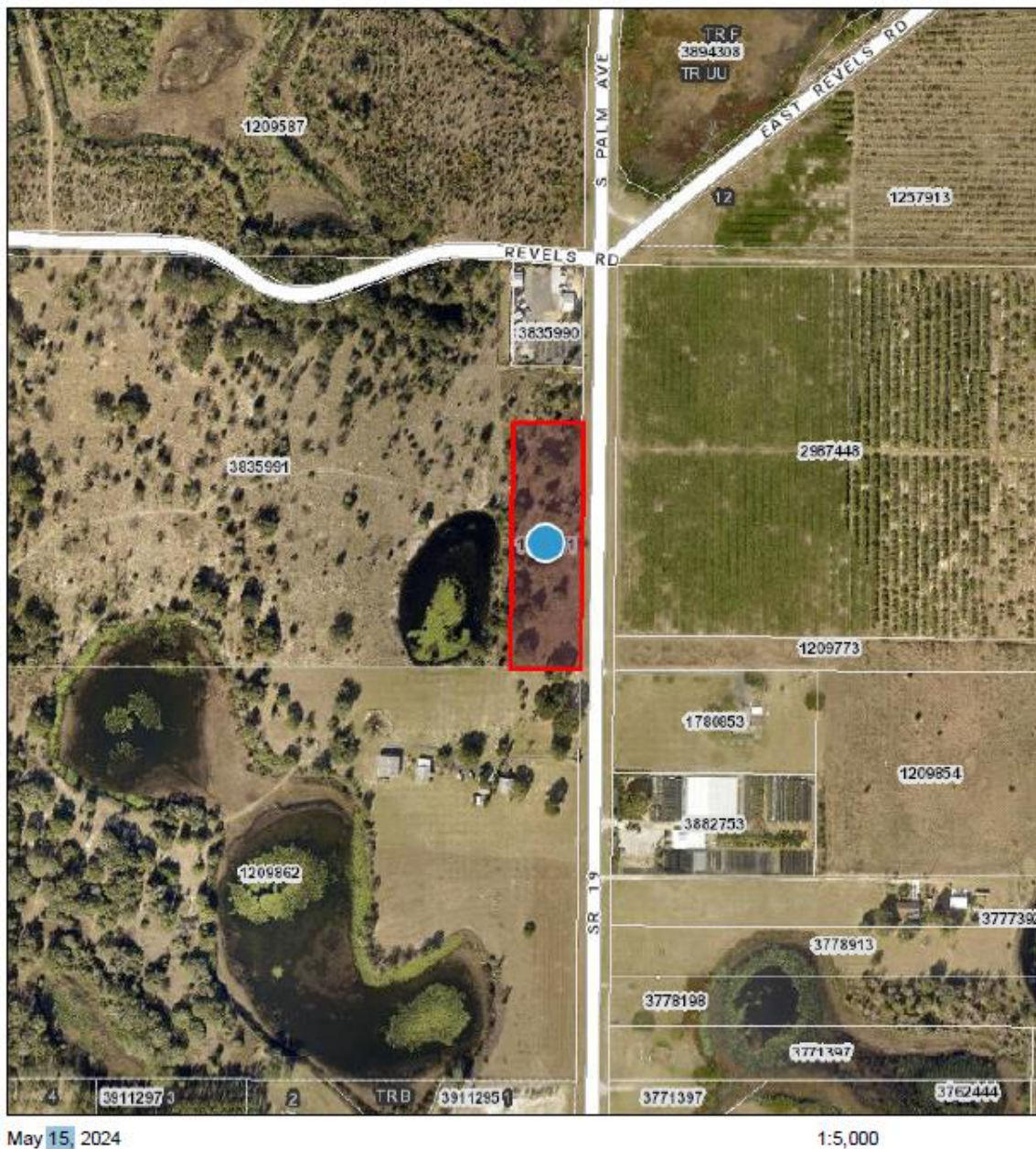
To accomplish the land use and zoning changes and to take the steps to accommodate the proposed development, the following actions are required:

1. Adopt a small-scale amendment to the future land use map.
2. Adopt zoning consistent with the future land use designation.
3. Grant a conditional use approval for a veterinary clinic.
4. Grant a variance to allow a building larger than 6,000 square feet in NC
5. Approve a preliminary site plan for the construction of any proposed buildings
6. Approve a final site plan for the proposed buildings

7. Approve a subdivision plat or lot split for any proposed lots.

The current review program will address items one through four. The Town has sufficient information to review the application for preliminary site plan approval as well, but the necessary advertising for the preliminary site plan could not be completed in sufficient time for the Planning Board meeting. However, the preliminary site plan data was used to demonstrate compliance with the comprehensive plan policies.

Esch Parcel Location



Comprehensive Plan Amendment

As noted in the introduction, the current land use and zoning assignment for the subject parcel require more land than is available to meet code requirements. The assignment of Village Mixed Use land use which requires Planned Unit Development (PUD) zoning may have been made in error. In 2021 the Town addressed a similar case for a property also owned by the Chon Trust. This parcel, at the southwest corner of the intersection of Revels Road with SR 19, was changed to an industrial land use to allow for the development of a conditional use – the plant nursery which is currently operating on the site. The subject parcel is seeking the same treatment, although with different land uses. Based on the comprehensive plan menu of future land uses, the land use which most closely supports the proposed use is Neighborhood Commercial. The first determination is whether the property is suitable for Neighborhood Commercial Land Use.

The parcel is the last parcel in the Town going south on SR 19. The property to the west and to the north of the subject property is in the Mission Rise development which has recently been approved by the Town for a residentially based mixed use development. The residential portion of the Mission Rise project lies west of the subject parcel. The small tract to the north of the subject parcel is proposed for use as a trail head for the bicycle system and the closest areas to west are proposed for stormwater retention area. Also to the north of the subject property is the previously discussed landscape nursery, and then across Revels Road is the beginning of The Reserve mixed use development. Opposite the subject property to the east is the Watermark residential PUD. This approved development is separated from the subject property by SR 19 and then a project buffer. To the south is land in unincorporated Lake County which is designated as Rural Transition and zoned agriculture. The Rural Transition land use allows development up to one unit per acre.

Any amendment of the future land use designation requires the proposed land use to be consistent with the goals, objectives, and policies of the comprehensive plan, to be able to be served by the necessary public services at the time of development and to avoid urban sprawl. The proposed amendment will be a small-scale map amendment. The process for approving a small-scale map amendment requires a recommendation from the planning board and approval by the Town Council with appropriate public involvement and intergovernmental coordination followed by a submittal of the amendment to the Florida Department of Commerce for review. Typically, the DOC will not conduct a detailed review of small scale map amendments, but will act if other review agencies or the general public raise issues of concern.

In addition to the application form, the applicant submitted a concept site plan showing the anticipated layout for an office building of 6,000 square feet along with parking and stormwater management facilities. This review is not a formal site plan review, but the plan submitted by the applicant will be used to analyze the request in comparison with the comprehensive plan goals, objectives, and policies.

Public Policy Considerations

The following policies are drawn from the Town’s comprehensive plan Future Land Use Element and are applicable to the requested map amendment.

Policy 1.1.1 contains a section on the Neighborhood Commercial Land Use presenting limits on density and intensity of development. The key numbers are:

Maximum Floor Area Ratio (FAR)	0.50
Maximum Impervious Surface Ratio (ISR)	0.70
Maximum Building Size	5,000 square feet
Maximum Building Height	35 feet.

Based on the proposed site layout the project will comply with all the dimensional requirements except for the maximum building size. The applicant is seeking a waiver of the 5,000 square foot building maximum.

Policy 1.1.2 contains a section on the Neighborhood Commercial Land Use listing the uses permitted in neighborhood commercial development noting general commercial categories including general commercial, limited commercial and professional office along with examples of each type.

The Neighborhood Commercial Zoning Classification lists Animal Hospital or Veterinary Clinic as a conditional use with the only condition being no outdoor kennels. The applicant has agreed to the condition.

Policy 1.2.2 lists open space requirements for various land use categories. The applicable open space minimum area for Neighborhood Commercial is 30% of the gross land area. This is the inverse of the maximum impervious surface ratio.

The proposed development plan has a maximum impervious area of 40% leaving the balance of the site for preserved flood plain area, stormwater retention and buffers.

Policy 1.2.3 requires the Town to protect residential areas from incompatible non-residential development.

The property location does not directly impact current and planned residential development. The Watermark property is separated from the subject parcel by SR-19 and their buffer area. There is no residential development to the north until the north side of Revels Road with two intervening properties including the plant nursery business. The land to the south is agricultural requiring large lot (one acre) development, and the land to west has residential lots within the Mission Rise PUD that are buffered from the subject property. The subject parcel planned development provides stormwater retention and preserved flood prone area as additional spacing from property to the west.

Policy 1.2.4 addresses screening requirements for non-residential uses.

As noted above, the site does provide some screening from the closest residential properties in addition to the buffers on the adjacent parcels. The project will provide buffers as required by Town code.

Policy 1.2.8 requires the Town to conduct a review of its ability to meet public service demands created by the application.

The property is not served by either potable water or sewer. The development will need to initially use a well and septic system until services are extended to this area. The applicant will be required to connect when services become available. The well can then be converted to irrigation use. The applicant has accepted this condition. (Note: this is the same water and sewer arrangement applied to the plant nursery property.) The applicant provided a traffic analysis and requested the project be exempt from a full traffic impact assessment based on the low volumes generated. The Town engineer has concurred with the exemption. Stormwater will be managed on site. Recreation services and school capacity do not apply to the commercial development.

Objective 1.4 of the Future Land Use Element includes a list of specific policies related to commercial development. A number of these policies address issues covered in the policies enumerated above as well as covering other topics. Objective 1.4 and supporting policies are presented below with commentary on the proposed future land use map amendment.

OBJECTIVE 1.4: *Commercial Planning Activities.* Ensure the Town's sustainability by allocating sufficient land area to accommodate commercial activities which provide a level of employment as well as goods and services demanded by local residents and guest with consideration to fiscal and environmental impacts to the Town of Howey-in-the-Hills.

- POLICY 1.4.1:** *Location and Distribution of Commercial Sites.* The location and distribution of commercial land use districts delineated on the *Future Land Use Map* shall be determined according to the following criteria:
- a. Promote mixed use land use categories to prevent strip commercial centers and reduce the dependability on the automobile;
 - b. Promote the integration of uses to include live-work environments;
 - c. Ability to comply with adopted performance standards for preventing or minimizing nuisance impacts, such as

- emission of air pollutants, noise, odor, and generation of hazardous waste or products;
- d. Impact to the conservation and preservation of natural resources;
- e. Demand on existing and planned public services, utilities, water resources and energy resources;
- f. Impact on designated scenic and aesthetic transportation corridors;
- g. Compatibility with surrounding land uses;
- h. The size of each individual business permitted in the Neighborhood Commercial, Village Mixed Use, or Town Center Mixed Use land uses shall comply with the guidelines established within the Policy 1.4.6; and
- i. The height of each business permitted in the Neighborhood Commercial, Village Mixed Use, or Town Center Mixed Use land uses shall comply with the guidelines established in Policy 1.4.7 of this *Element*.

Given the isolated nature of the site and the development commitments on the surrounding properties, the potential for strip commercial is low. The most likely direction for strip commercial is to south where the land use is controlled by Lake County and is currently agriculture with the potential for larger lot residential development. Commercial growth in any other direction is blocked. The applicants submitted an environmental assessment of the site noting only the presence of gopher tortoise, which can be managed through a permit process. The plan design avoids the limited flood prone area on the site. The applicant has submitted a concept plan showing the planned development can comply with the comprehensive plan and zoning standards for site development.

POLICY 1.4.2: *Screening Requirement.* The Town shall require new commercial, light industrial, and manufacturing development to install landscaping, visually obstructive fencing or man-made berms, or other appropriate screening techniques concealing the commercial, light industrial, or manufacturing site from areas designated for low or medium density residential if the proposed commercial, light industrial, or manufacturing building is not compatible.

Project screening has been previously discussed.

POLICY 1.4.3: *Availability of Facilities to Support Commercial Development.* The density and intensity of commercial uses shall be compatible with the ability of public facilities to provide adequate services according to adopted level of service standards.

Service availability has been previously discussed. Major development in the area will be extending water and sewer service at some time in the near future.

POLICY 1.4.4: *Provision of Open Space.* All new commercial development shall be subject to the open space standards established in Policy 1.2.2 of this element.

Open space compliance has been previously discussed.

POLICY 1.4.5: *Maximum Intensity of Commercial Uses.* Maximum intensity of use for commercial development is outlined within the respective land use categories and further refined in the Land Development Regulations.

The project complies with the applicable floor area ratio standards.

POLICY 1.4.6: *Commercial Building Size Limitations.* Individual businesses within the Town Center Mixed Use and Neighborhood Commercial shall be limited to 5,000 sq. ft. unless a waiver is granted to the developer by the Town Council. Individual businesses within the Village Mixed Use land uses shall be limited to 30,000 sq. ft. unless a waiver is granted to the developer by the Town Council. These guidelines shall be used to determine the maximum allowable size for all new commercial buildings in Town. Waivers shall be based on the particular needs of the individual business, the compatibility of the proposed building and business with the business site and other affected development, enhanced architectural design of the proposed building, and other factors which the Town Council determines as relevant to development of the proposed site and impacts to the general area.

The applicant is requesting a waiver to allow a 6,000 square foot building.

POLICY 1.4.7: *Commercial Building Height Limitations.* Commercial buildings within the Town Center Mixed Use, Village Mixed Use, and Neighborhood Commercial land uses shall be limited to a maximum of 35 feet in height.

The applicant is proposing a one-story building of less than 35 feet in height.

POLICY 1.4.8: *Acceptable Uses within Commercial Areas.* Activities allowed within areas designated for commercial uses established in the Town Center Mixed Use, Village Mixed Use, or Neighborhood Commercial land uses shall be limited to the following:

1. Retail business (drive-thru establishments in the Town Center Mixed Use shall be located to the rear of properties fronting on Central Avenue)
2. Community centers and fraternal lodges;
3. Hotels or motels;
4. Marinas;
5. Service businesses, Personal Services such as barber/beauty, personal training, spa, salons, pottery shops, art/painting galleries or studios, dance studios, etc.;
6. Professional and Business offices;
7. Veterinarian offices, provided the facility has no outside kennels;

8. Financial Institutions and banks;
9. Residential development, low, medium, or high density (second story);
10. Recreation and Parks;
11. Manufacturing, as permitted according to policies cited in this *Element*;
12. Elementary and middle schools in the Neighborhood Commercial land use; and
13. Elementary, middle, and high schools in the Village Mixed Use land use.

The proposed use is listed at number 7.

POLICY 1.4.9: *Strip Commercial Development and State Road 19 and County Road 48.* The Town shall discourage strip commercial style development from occurring along State Road 19 and County Road 48. Prior to the approval of each proposed annexations along the State Road 19 and County Road 48 corridors, the Town shall consider the potential of a strip commercial style development being established as a direct result of such

The potential for strip commercial has been previously discussed. The only route for expansion from this proposed commercial site is to the south which is controlled by Lake County.

POLICY 1.4.10: *Adequate Commercial Land and the Future Land Use Map.* The Town will ensure that adequate land is designated on the *Future Land Use Map* to support the commercial needs of the residents and guests of Howey-in-the-Hills during the planning period. All such lands shall be compatible and consistent with the surrounding land uses.

While the goal for commercial development is to direct new commercial projects to the Central Avenue corridor or to the Village Mixed Use projects, the small size and isolated nature of the subject property suggests commercial as a possible option. The currently applied land use and zoning classifications block development of the site as the site is too small to meet their minimum standards. There are no nearby residential units that might be adversely affected by a commercial project at this location, and the parcel is likely too small to support some type of multi-family development.

Proposed Zoning Amendment

The most appropriate zoning and the zoning consistent with the recommended land use designation is also Neighborhood Commercial (Section 2.02.05 in the land development code). Under the NC zoning veterinary offices and clinics are designated as a conditional use, which means that they may be permitted if specific conditions are met (Section 2.02.05 B3 k). In this case the only specific condition is that there be no outside kennels (Section 6.02.13). The applicant has agreed to abide by this condition,

and a note to this effect will be required on the approved site plan. The specific requirements of the NC Neighborhood Commercial Zoning are as follows:

Requirement	Standard	Vet Site	Future Site
Minimum Lot Size	0.5 Acres	2.0 Acres	2.45 Acres
Minimum Lot Width	100 feet	333 feet	407 feet
Minimum Lot Depth	150 feet	262 feet	262 feet
Maximum Building Height	35 feet	>35 feet	>35
Maximum FAR	0.50%	0.07%	TBD
Maximum Lot Coverage	70%	40.1%	TBD
Setbacks			
Front	30 feet	74.5 feet	TBD
Side	20 feet	44.5 feet	TBD
Side	30 feet	202.2 feet	TBD
Rear	30 feet	117.4 feet	TBD

Both of the proposed development sites will meet the minimum dimensional requirements should the applicant elect to develop them as separate parcels. The proposed veterinary building will meet the other dimensional requirements, and any future buildings will be required to complete a site plan review process where compliance with the NC standards can be confirmed.

Conditional Use

A conditional use is one that is appropriate for a zoning classification provided that a specific condition or conditions are met. The only specific standard applicable to the veterinary business is the exclusion of outdoor kennels. The use is also required to meet the minimum requirements of the NC zoning classification. The analysis provided above demonstrates that the standards can be met.

Maximum Building Size

The applicant has proposed a 6,000 square foot building as needed to support the proposed business. The Neighborhood Commercial zoning sets a cap of 5,000 square feet unless the Town Council grants a waiver. Technically buildings in excess of 5,000 square feet are listed as a conditional use in NC, but there are no specific criteria called out in Chapter 6. Policy 1.4.6 on commercial building size (see text above) gives some guidance on the criteria to be applied. The policy cites the following criteria:

1. Needs of the business
2. Compatibility with the business and business site
3. Other affected development
4. Enhanced architectural design
5. Other items

We assume the applicant has sized the building based on his current and future business needs, and the analysis to this point has demonstrated the building is

compatible with the site (meets or exceeds standards). The analysis has also demonstrated limited, if any, effect on nearby development. With regard to the architectural design, the staff recommends a condition that the buildings be designed to meet the architectural standards for non-residential development as set out in Section 4.06.05 and Section 4.06.06.

Recommendation

The Planning Board recommended to Town Council the amendment of the future land use map to designate the subject property as neighborhood commercial and assign neighborhood commercial zoning to the parcel. The Planning Board also recommended the veterinary business be approved as a conditional use provided that no outside kennels are constructed and that this limitation be noted on the the final site plan. The Planning Board also recommended the Town Council grant the waiver to allow the 6,000 square foot building provided the applicant meets or exceeds the design requirements of Section 4.06.05 and 4.06.06 of the Town's land development code. Compliance with the building design requirements are to be confirmed with the final site plan approval.



TMHConsulting@cfl.rr.com
 97 N. Saint Andrews Dr.
 Ormond Beach, FL 32174
 PH: 386.316.8426

MEMORANDUM

TO: Town of Howey-in-the-Hills Planning Board
CC: J. Brock, Town Clerk
FROM: Thomas Harowski, AICP, Planning Consultant
SUBJECT: Esch Veterinary Office Development Proposal
DATE: May 15, 2024

The subject property is a 4.45-acre parcel located on SR-19 south of Revels Road (ALT 1704171). The applicant is seeking to construct a veterinary office and provide at least one additional parcel for future office or retail use. Based on the survey, the parcel measures about 740 feet along SR 19 with a depth of 262 feet. The parcel is rectangular and slopes from SR 19 at 100 feet in elevation to the west where the elevation is approximately 85 feet at the western boundary. The environmental assessment report submitted with the application shows no wetlands on site and only a minor impact of Flood Zone A property (2012 map) along the western fringe of the site. Just off the site to the west is a wooded depressional area that likely receives stormwater runoff from the subject property. The subject parcel has some scattered trees on site.

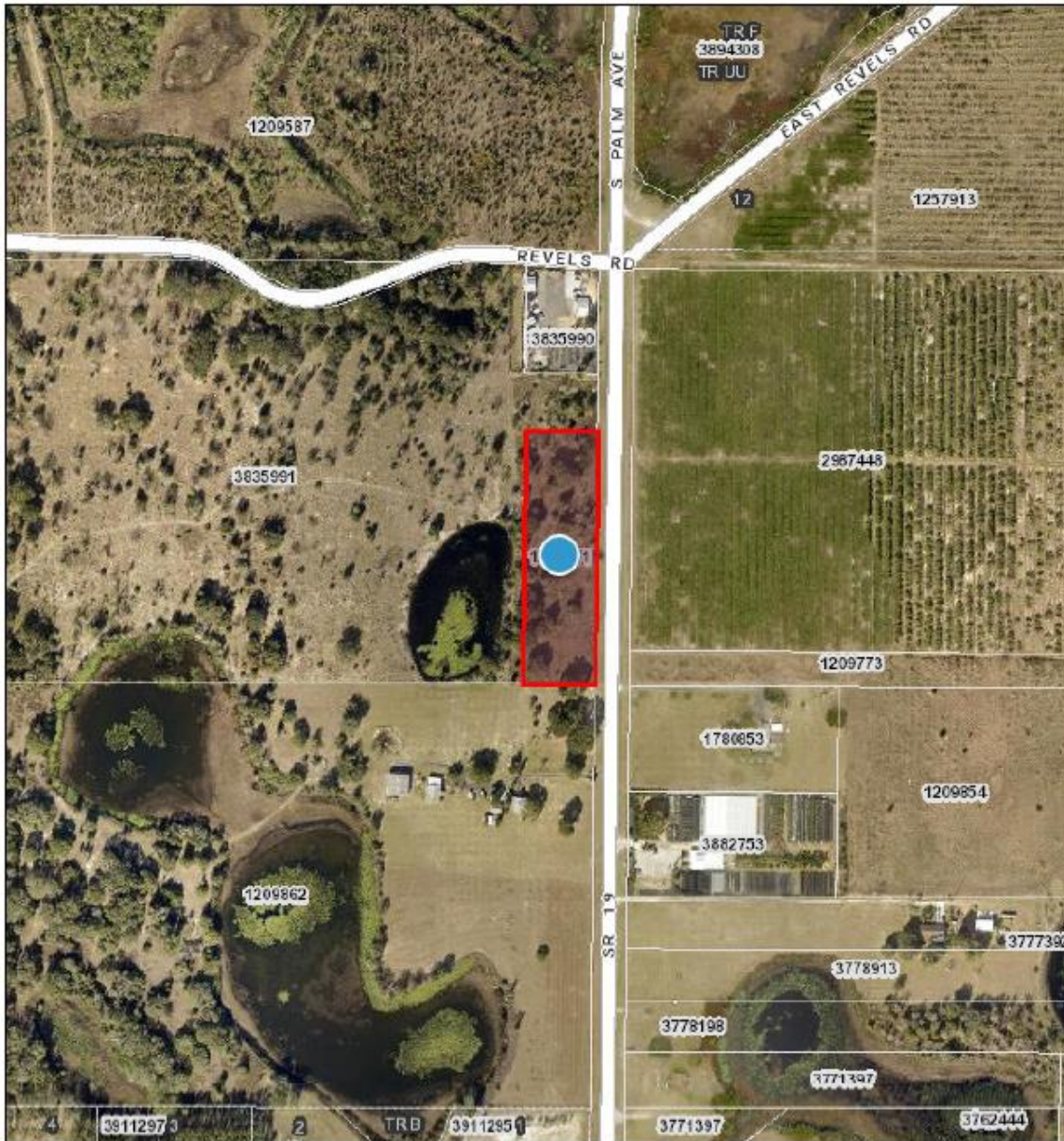
The property is designated Village Mixed Use on the future land use map which requires PUD zoning. The future land use designation may have been applied in error when the original Mission Rise project was approved. At 4.45 acres the property is too small to meet the minimum size for VMU land use, and the Town needs to change the land use and zoning to a classification that is more suitable for the parcel. This revision is the same process used for the parcel at Revels Road and SR 19 which has been developed as a landscape business and plant nursery.

To accomplish the land use and zoning changes and to take the steps to accommodate the proposed development, the following actions are required:

1. Adopt a small-scale amendment to the future land use map.
2. Adopt zoning consistent with the future land use designation.
3. Grant a conditional use approval for a veterinary clinic.
4. Grant a variance to allow a building larger than 6,000 square feet in NC
5. Approve a preliminary site plan for the construction of any proposed buildings
6. Approve a final site plan for the proposed buildings
7. Approve a subdivision plat or lot split for any proposed lots.

The current review program will address items one through four. The Town has sufficient information to review the application for preliminary site plan approval as well, but the necessary advertising for the preliminary site plan could not be completed in sufficient time for the May meeting. The preliminary site plan will need to be addressed at the June meeting.

Esch Parcel Location



May 15, 2024

1:5,000

Comprehensive Plan Amendment

As noted in the introduction, the current land use and zoning assignment for the subject parcel require more land than is available to meet code requirements. The assignment of Village Mixed Use land use which requires Planned Unit Development (PUD) zoning may have been made in error. In 2021 the Town addressed a similar case for a property also owned by the Chon Trust. This parcel, at the southwest corner of the intersection of Revels Road with SR 19, was changed to an industrial land use to allow for the development of a conditional use – the plant nursery which is currently operating on the site. The subject parcel is seeking the same treatment, although with different land uses. Based on the comprehensive plan menu of future land uses, the land use which most closely supports the proposed use is Neighborhood Commercial. The first determination is whether the property is suitable for Neighborhood Commercial Land Use.

The parcel is the last parcel in the Town going south on SR 19. The property to the west and to the north of the subject property is in the Mission Rise development which is currently under consideration by the Town for a residentially based mixed use development. The residential portion of the Mission Rise project, if approved, is west of the subject parcel. The small tract to the north of the subject parcel is proposed for use as a trail head for the bicycle system and the closest areas to west are proposed for stormwater retention area. Also to the north of the subject property is the previously discussed landscape nursery, and then across Revels Road is the beginning of The Reserve mixed use development. Opposite the subject property to the east is the Watermark residential PUD. This approved development is separated from the subject property by SR 19 and then a project buffer. To the south is land in unincorporated Lake County which is designated as Rural Transition and zoned agriculture. The Rural Transition land use allows development up to one unit per acre.

Any amendment of the future land use designation requires the proposed land use to be consistent with the goals, objectives, and policies of the comprehensive plan, to be able to be served by the necessary public services at the time of development and to avoid urban sprawl. The proposed amendment will be a small-scale map amendment. The process for approving a small-scale map amendment requires a recommendation from the planning board and approval by the Town Council with appropriate public involvement and intergovernmental coordination followed by a submittal of the amendment to the Florida Department of Economic Opportunity for review. Typically, the DEO will not conduct a detailed review small scale map amendments, but will act if other review agencies or the general public raise issues of concern.

In addition to the application form, the applicant submitted a concept site plan showing the anticipated layout for an office building of 6,000 square feet along with parking and stormwater management facilities. This review is not a formal site plan review, but the plan submitted by the applicant will be used to analyze the request in comparison with the comprehensive plan goals, objectives, and policies.

Public Policy Considerations

The following policies are drawn from the Town’s comprehensive plan Future Land Use Element and are applicable to the requested map amendment.

Policy 1.1.1 contains a section on the Neighborhood Commercial Land Use presenting limits on density and intensity of development. The key numbers are:

Maximum Floor Area Ratio (FAR)	0.50
Maximum Impervious Surface Ratio (ISR)	0.70
Maximum Building Size	5,000 square feet
Maximum Building Height	35 feet.

Based on the proposed site layout the project will comply with all the dimensional requirements except for the maximum building size. The applicant is seeking a waiver of the 5,000 square foot building maximum.

Policy 1.1.2 contains a section on the Neighborhood Commercial Land Use listing the uses permitted in neighborhood commercial development noting general commercial categories including general commercial, limited commercial and professional office along with examples of each type.

The Neighborhood Commercial Zoning Classification lists Animal Hospital or Veterinary Clinic as a conditional use with the only condition being no outdoor kennels. The applicant has agreed to the condition.

Policy 1.2.2 lists open space requirements for various land use categories. The applicable open space minimum area for Neighborhood Commercial is 30% of the gross land area. This is the inverse of the maximum impervious surface ratio.

The proposed development plan has a maximum impervious area of 40% leaving the balance of the site for preserved flood plain area, stormwater retention and buffers.

Policy 1.2.3 requires the Town to protect residential areas from incompatible non-residential development.

The property location does not directly abut current and planned residential development. The Watermark property is separated from the subject parcel by SR-19 and their buffer area. There is no residential development to the north until the north side of Revels Road with two intervening properties including the plant nursery business. The land to the south is agricultural requiring large lot (one acre) development, and the land to west has residential lots within the proposed PUD that are buffered from the subject property. The subject parcel planned development provides stormwater retention and preserved flood prone area as additional spacing from property to the west.

Policy 1.2.4 addresses screening requirements for non-residential uses.

As noted above, the site does provide some screening from the closest residential properties in addition to the buffers on the adjacent parcels. The project will provide buffers as required by Town code.

Policy 1.2.8 requires the Town to conduct a review of its ability to meet public service demands created by the application.

The property is not served by either potable water or sewer. The development will need to initially use a well and septic system until services are extended to this area. The applicant will be required to connect when services become available. The well can then be converted to irrigation use. The applicant has accepted this condition. (Note: this is the same water and sewer arrangement applied to the plant nursery property.) The applicant provided a traffic analysis and requested the project be exempt from a full traffic impact assessment based on the low volumes generated. The Town engineer has concurred with the exemption. Stormwater will be managed on site. Recreation services and school capacity do not apply to the commercial development.

Objective 1.4 of the Future Land Use Element includes a list of specific policies related to commercial development. A number of these policies address issues covered in the policies enumerated above as well as covering other topics. Objective 1.4 and supporting policies are presented below with commentary on the proposed future land use map amendment.

OBJECTIVE 1.4: *Commercial Planning Activities.* Ensure the Town's sustainability by allocating sufficient land area to accommodate commercial activities which provide a level of employment as well as goods and services demanded by local residents and guest with consideration to fiscal and environmental impacts to the Town of Howey-in-the-Hills.

- POLICY 1.4.1:** *Location and Distribution of Commercial Sites.* The location and distribution of commercial land use districts delineated on the *Future Land Use Map* shall be determined according to the following criteria:
- a. Promote mixed use land use categories to prevent strip commercial centers and reduce the dependability on the automobile;
 - b. Promote the integration of uses to include live-work environments;
 - c. Ability to comply with adopted performance standards for preventing or minimizing nuisance impacts, such as emission of air pollutants, noise, odor, and generation of hazardous waste or products;

- d. Impact to the conservation and preservation of natural resources;
- e. Demand on existing and planned public services, utilities, water resources and energy resources;
- f. Impact on designated scenic and aesthetic transportation corridors;
- g. Compatibility with surrounding land uses;
- h. The size of each individual business permitted in the Neighborhood Commercial, Village Mixed Use, or Town Center Mixed Use land uses shall comply with the guidelines established within the Policy 1.4.6; and
- i. The height of each business permitted in the Neighborhood Commercial, Village Mixed Use, or Town Center Mixed Use land uses shall comply with the guidelines established in Policy 1.4.7 of this *Element*.

Given the isolated nature of the site and the development commitments on the surrounding properties, the potential for strip commercial is low. The most likely direction for strip commercial is to south where the land use is controlled by Lake County and is currently agriculture with the potential for larger lot residential development. Commercial growth in any other direction is blocked. The applicants submitted an environmental assessment of the site noting only the presence of gopher tortoise, which can be managed through a permit process. The plan design avoids the limited flood prone area on the site. The applicant has submitted a concept plan showing the planned development can comply with the comprehensive plan and zoning standards for site development.

POLICY 1.4.2: *Screening Requirement.* The Town shall require new commercial, light industrial, and manufacturing development to install landscaping, visually obstructive fencing or man-made berms, or other appropriate screening techniques concealing the commercial, light industrial, or manufacturing site from areas designated for low or medium density residential if the proposed commercial, light industrial, or manufacturing building is not compatible.

Project screening has been previously discussed.

POLICY 1.4.3: *Availability of Facilities to Support Commercial Development.* The density and intensity of commercial uses shall be compatible with the ability of public facilities to provide adequate services according to adopted level of service standards.

Service availability has been previously discussed. Major development in the area will be extending water and sewer service at some time in the near future.

POLICY 1.4.4: *Provision of Open Space.* All new commercial development shall be subject to the open space standards established in Policy 1.2.2 of this element.

Open space compliance has been previously discussed.

POLICY 1.4.5: *Maximum Intensity of Commercial Uses.* Maximum intensity of use for commercial development is outlined within the respective land use categories and further refined in the Land Development Regulations.

The project complies with the applicable floor area ratio standards.

POLICY 1.4.6: *Commercial Building Size Limitations.* Individual businesses within the Town Center Mixed Use and Neighborhood Commercial shall be limited to 5,000 sq. ft. unless a waiver is granted to the developer by the Town Council. Individual businesses within the Village Mixed Use land uses shall be limited to 30,000 sq. ft. unless a waiver is granted to the developer by the Town Council. These guidelines shall be used to determine the maximum allowable size for all new commercial buildings in Town. Waivers shall be based on the particular needs of the individual business, the compatibility of the proposed building and business with the business site and other affected development, enhanced architectural design of the proposed building, and other factors which the Town Council determines as relevant to development of the proposed site and impacts to the general area.

The applicant is requesting a waiver to allow a 6,000 square foot building.

POLICY 1.4.7: *Commercial Building Height Limitations.* Commercial buildings within the Town Center Mixed Use, Village Mixed Use, and Neighborhood Commercial land uses shall be limited to a maximum of 35 feet in height.

The applicant is proposing a one-story building of less than 35 feet in height.

POLICY 1.4.8: *Acceptable Uses within Commercial Areas.* Activities allowed within areas designated for commercial uses established in the Town Center Mixed Use, Village Mixed Use, or Neighborhood Commercial land uses shall be limited to the following:

1. Retail business (drive-thru establishments in the Town Center Mixed Use shall be located to the rear of properties fronting on Central Avenue)
2. Community centers and fraternal lodges;
3. Hotels or motels;
4. Marinas;
5. Service businesses, Personal Services such as barber/beauty, personal training, spa, salons, pottery shops, art/painting galleries or studios, dance studios, etc.;
6. Professional and Business offices;
7. Veterinarian offices, provided the facility has no outside kennels;
8. Financial Institutions and banks;

9. Residential development, low, medium, or high density (second story);
10. Recreation and Parks;
11. Manufacturing, as permitted according to policies cited in this *Element*;
12. Elementary and middle schools in the Neighborhood Commercial land use; and
13. Elementary, middle, and high schools in the Village Mixed Use land use.

The proposed use is listed at number 7.

POLICY 1.4.9: *Strip Commercial Development and State Road 19 and County Road 48.* The Town shall discourage strip commercial style development from occurring along State Road 19 and County Road 48. Prior to the approval of each proposed annexations along the State Road 19 and County Road 48 corridors, the Town shall consider the potential of a strip commercial style development being established as a direct result of such

The potential for strip commercial has been previously discussed. The only route for expansion from this proposed commercial site is to the south which is controlled by Lake County.

POLICY 1.4.10: *Adequate Commercial Land and the Future Land Use Map.* The Town will ensure that adequate land is designated on the *Future Land Use Map* to support the commercial needs of the residents and guests of Howey-in-the-Hills during the planning period. All such lands shall be compatible and consistent with the surrounding land uses.

While the goal for commercial development is to direct new commercial projects to the Central Avenue corridor or to the Village Mixed Use projects, the small size and isolated nature of the subject property suggests commercial as a possible option. The currently applied land use and zoning classifications actually block development of the site as the site is too small to meet their minimum standards. There are no nearby residential units that might be adversely affected by a commercial project at this location, and the parcel is likely too small to support some type of multi-family development.

Proposed Zoning Amendment

The most appropriate zoning and the zoning consistent with the recommended land use designation is also Neighborhood Commercial (Section 2.02.05 in the land development code). Under the NC zoning veterinary offices and clinics are designated as a conditional use, which means that they may be permitted if specific conditions are met (Section 2.02.05 B3 k). In this case the only specific condition is that there be no outside kennels (Section 6.02.13). The applicant has agreed to abide by this condition,

and a note to this effect will be required on the approved site plan. The specific requirements of the NC Neighborhood Commercial Zoning are as follows:

Requirement	Standard	Vet Site	Future Site
Minimum Lot Size	0.5 Acres	2.0 Acres	2.45 Acres
Minimum Lot Width	100 feet	333 feet	407 feet
Minimum Lot Depth	150 feet	262 feet	262 feet
Maximum Building Height	35 feet	>35 feet	>35
Maximum FAR	0.50%	0.07%	TBD
Maximum Lot Coverage	70%	40.1%	TBD
Setbacks			
Front	30 feet	74.5 feet	TBD
Side	20 feet	44.5 feet	TBD
Side	30 feet	202.2 feet	TBD
Rear	30 feet	117.4 feet	TBD

Both of the proposed development sites will meet the minimum dimensional requirements should the applicant elect to develop them as separate parcels. The proposed veterinary building will meet the other dimensional requirements, and any future buildings will be required to complete a site plan review process where compliance with the NC standards can be confirmed.

Conditional Use

A conditional use is one that is appropriate for a zoning classification provided that a specific condition or conditions are met. The only specific standard applicable to the veterinary business is the exclusion of outdoor kennels. The use is also required to meet the minimum requirements of the NC zoning classification. The analysis provided above demonstrates that the standards can be met.

Minimum Building Size

The applicant has proposed a 6,000 square foot building as needed to support the proposed business. The Neighborhood Commercial zoning sets a cap of 5,000 square feet unless the Town Council grants a waiver. Technically buildings in excess of 5,000 square feet are listed as a conditional use in NC, but there are no specific criteria called out in Chapter 6. Policy 1.4.6 on commercial building size (see text above) gives some guidance on the criteria to be applied. The policy cites the following criteria:

1. Needs of the business
2. Compatibility with the business and business site
3. Other affected development
4. Enhanced architectural design
5. Other items

We assume the applicant has sized the building based on his business needs, and the analysis to this point has demonstrated the building is compatible with the site (meets or

exceeds standards). The analysis has also demonstrated limited, if any, effect on nearby development. With regard to the architectural design, the staff recommends a condition that the buildings be designed to meet the architectural standards for non-residential development as set out in Section 4.06.05 and Section 4.06.06.

Recommendation

The staff recommends the Planning Board recommend to Town Council the amendment of the future land use map to designate the subject property as neighborhood commercial and assign neighborhood commercial zoning to the parcel. The staff further recommends the Planning Board recommend the veterinary business as a conditional use provided that no outside kennels are constructed and that this limitation be noted on the final site plan. The staff further recommends that the Planning Board recommend the Town Council grant the waiver to allow the 6,000 square foot building provided the applicant meets or exceeds the design requirements of Section 4.06.05 and 4.06.06 of the Town's land development code. Compliance with the building design requirements are to be confirmed with the final site plan approval.

ORDINANCE NO. 2024-007

AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO LAND USE; AMENDING THE FUTURE LAND USE MAP OF THE TOWN’S COMPREHENSIVE PLAN FOR A 4.45-ACRE PARCEL LOCATED ON THE WEST SIDE OF STATE ROAD 19, SOUTH OF REVELS ROAD, AS LEGALLY DESCRIBED IN THE ORDINANCE, FROM ITS CURRENT DESIGNATION OF “VILLAGE MIXED USE” TO THE DESIGNATION OF “NEIGHBORHOOD COMMERCIAL”; PROVIDING FOR CONFLICTS, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA:

Section 1. Findings. The Town Council of the Town of Howey-in-the-Hills, Florida, hereby finds and declares the following:

- a. Robert Ziegenfuss and/or Julie Farr of Z Development Services have applied on behalf of the current owner, Jeffrey S. Esch, for a change of the land use designation on the Future Land Use Map of the Town’s Comprehensive Plan for the 4.45-acre parcel legally described in Attachment A to this ordinance from its current designation of “Village Mixed Use” to “Neighborhood Commercial”; and
- b. The Town Council has determined that the proposed amendment to the land-use designation for the subject parcel to “Neighborhood Commercial is consistent with the Town’s Comprehensive Plan and promotes the public health, safety, and welfare.

Section 2. Approvals. The Town’s Future Land Use Map is amended hereby to change the land-use designation for the subject parcel from “Village Mixed Use” to “Neighborhood Commercial.”

Section 3. Severability. If any portion of this ordinance is declared by a court of competent jurisdiction to be void, unconstitutional, or unenforceable, the remaining portions of this ordinance shall remain in full effect. To that end, this ordinance is declared to be severable.

Section 4. Conflicts. In the event of a conflict between this ordinance and one or more existing ordinances, this ordinance shall supersede the existing ordinances and shall govern.

Section 5. Codification. The amendments enacted by this ordinance to the Future Land Use Map of the Town’s Comprehensive Plan shall be codified and made part of the Town’s Land Development Code, but not the Town’s Code of Ordinances.

Section 6. Effective Date. This Ordinance takes effect upon its enactment.

ORDAINED AND ENACTED this 22nd day of July, 2024 by the Town Council of the Town of Howey-in-the-Hills, Florida:

Town of Howey-in-the-Hills, Florida
By: its Town Council

By: _____
Martha MacFarlane, Mayor

ATTEST:

John Brock, Town Clerk

APPROVED AS TO FORM AND LEGALITY
(for use and reliance of the Town only).

Thomas J. Wilkes, Town Attorney

First reading of the ordinance held on June 24, 2024
Planning and Zoning Board meeting held on May 23, 2024
Second reading, public hearing and adoption held on July 22, 2024

ATTACHMENT A
LEGAL DESCRIPTION

THE SOUTH 740 FEET OF THE EAST 262 FEET OF THE FOLLOWING DESCRIBED PROPERTY:

NORTH HALF OF GOVERNMENT LOT 3, SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA. LYING WEST OF THE RIGHT OF WAY FOR STATE ROAD 19.

Lake County Property Appraiser Parcel No. 02-21-25-0002-000-00500

ALTKEY No. 1704171



Comprehensive Plan Amendment Application



Item 3.

Please complete the application to the best of your knowledge, and submit the completed form and any required materials to the Town of Howey-in-the-Hills, 103 N. Palm Avenue, Howey-in-the-Hills, FL 34737

REQUESTED ACTION: SMALL SCALE FUTURE LAND USE MAP AMENDMENT: X
LARGE SCALE FUTURE LAND USE MAP AMENDMENT:
TEXT AMENDMENT:

REQUESTED FUTURE LAND USE DESIGNATION: Neighborhood Commercial

SUPPORTING STATEMENT: (Describe reason for requested amendment. For land use map amendment, please compare the proposed land use with the current land use. Attach separate sheet if necessary.)

Current land use is vacant PUD. Proposing construction of a 6,000 sf veterinary office, with associated site and utility work. Also, there will be a future commercial use to the west with associated site and utility work.

PROPERTY INFORMATION:

SHORT PARCEL ID (12 DIGITS): 02-21-25-0002-000-00500

ADDRESS OF PROPERTY: SR 19, Howey In The Hills, FL 34737

CROSS STREETS: SR 19 AND Revels Road

SIZE OF EXISTING PARCEL: 4.45 acres total (2.0 vet) SQ. FT. **ACRES** circle one)

LEGAL DESCRIPTION (attach separate sheet if necessary): Attached

ZONING: PUD (Mission Rise) CURRENT FUTURE LAND USE: VMU

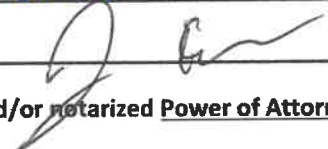
SURROUNDING LAND USE & ZONING DESIGNATIONS:

	LAND USE	ZONING
NORTH	Commercial	PUD
SOUTH	Vacant	PUD
EAST	Vacant / Orange Groves	ROW / Medium Density Residential
WEST	Vacant	County A - Agriculture District

APPLICANT/AGENT:	
NAME: Robert Ziegenfuss and/or Julie Farr of Z Development Services	
COMPANY: Z Development Services	
ADDRESS: 1201 E Robinson Street	
CITY, STATE, ZIP: Orlando, FL 32801	
TELEPHONE: 407-271-8910	FAX:
EMAIL: permits@zdevelopmentservices.com	

OWNER (if different from applicant)	
NAME: Jeffrey S. Esch	
COMPANY: n/a	
ADDRESS: 103 Blackstone Creek Road	
CITY, STATE, ZIP: Groveland, FL 34736	
TELEPHONE: 336-314-7826	FAX:
EMAIL: jeschdvm@gmail.com	

SIGNATURE OF APPLICANT: 

SIGNATURE OF OWNER (if different): 

*Please attach a notarized Authorization of Owner and/or notarized Power of Attorney, if applicant is different from owner.

*If owner of the property is a corporation or company, a corporate resolution must be submitted with the application. An original resolution currently on file in the Planning Dept. that is less than one year old may be used. The resolution must state the name of the person(s) who have been resolved by the company as having authority to execute documents on behalf of the company. It must 1) be current; 2) state a termination date; 3) be signed and certified by the secretary; 4) be embossed with the corporate seal; and 5) be an original document.

*For every person doing business under a fictitious name, an Affidavit of Publication must be submitted.

THE FOLLOWING MUST BE SUBMITTED AT THE TIME OF APPLICATION:

One (1) current (no older than 2 years) signed and sealed survey of the subject property, including total acreage of the land use change

Legal Description of the subject property (Word format)

Vicinity Map

Traffic Impact Analysis, per section 8.02.10 (see traffic evaluation request for exemption)

n/a For residential projects, verification from the Lake County School Board of submittal of the "School Planning and Concurrency Application" (Application available from Lake County School Board web site under Growth Planning.)

Environmental Impact Analysis, per section 4.02.06J

Authorization of owner, power of attorney, and/or affidavit of publication, if required (see above section)



TOWN OF HOWEY-IN-THE-HILLS, FLORIDA GENERAL LAND DEVELOPMENT APPLICATION

101 N. Palm Avenue, Howey-in-the-Hills, Florida 34737
Phone: (352) 324-2290 • Fax: (352) 324-2126

Date Received: Application ID: Received By:

REQUESTED ACTION

- | | | |
|---|--|--|
| <input checked="" type="checkbox"/> Comp Plan Amendment | <input checked="" type="checkbox"/> Variance | <input type="checkbox"/> Site Plan (check one below) |
| <input type="checkbox"/> PUD | <input checked="" type="checkbox"/> Rezoning | <input type="checkbox"/> Preliminary |
| <input checked="" type="checkbox"/> Conditional Use | <input type="checkbox"/> Subdivision Minor | <input type="checkbox"/> Final |
| <input type="checkbox"/> Preliminary Plat | <input type="checkbox"/> Other | <input type="checkbox"/> Subdivision (check one below) |
| | | <input type="checkbox"/> Preliminary Subdivision |
| | | <input type="checkbox"/> Final Subdivision |
| | | <input type="checkbox"/> Final Plat |

Describe Request: Proposed construction of a 6,000 sf veterinary office with associated site and utility work. Also, future construction of a retail building with associated site and utility work.

APPLICANT INFORMATION:

Name: Z Development Services / Robert Ziegenfuss and/or Julie Farr
 Address: 1201 E. Robinson Street
 Orlando, FL 32801
 Owner Agent for Owner

E-Mail: permits@zdevelopmentservices.com
 Phone: 407-271-8910 Fax: _____
 Attorney for Owner

OWNER INFORMATION:

Name: Jeffrey S. Esch
 Address: 103 Blackstone Creek Road
Groveland, FL 34736

E-Mail: jeschdvm@gmail.com
 Phone: 336-314-7826
 Fax: _____

PROPERTY INFORMATION:

Address: SR 19, Howey In The Hills, FL 34737

General Location: SR 19, South of Revels Road, Howey in the Hills

Current Zoning: PUD

Current Land Use: VMU

Parcel Size:

Tax Parcel #: 02-21-25-0002-000-00500

Legal Description Attached Yes No

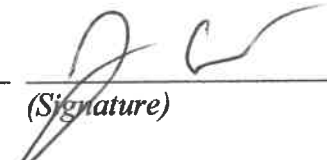
Survey Attached Yes No

Pre-Application Meeting Date: 11/2/23
(Attach Pre-Application Form)

Application Fee: \$ _____

Applicant's Signature:  4/3/24
(Signature) *(Date)*

Julie Farr
(Print)

Owner's Signature:  25 March 2024
(Provide letter of Authorization) *(Signature)* *(Date)*

Jeffrey S. Esch
(Print)

Applications must be complete to initiate the review process.



201 Basque Road
St. Augustine, FL 32080
Tel. (904) 347-9133
Fax (904) 512-0459
www.atlanticeco.com

August 14, 2023

Dr. Jeffery Esch
jeschdvm@gmail.com

RE: Howey in the Hills
Protected Species Report
Lake County, FL
AES #23-106

Dear Dr. Esch,

Atlantic Ecological Services, LLC (AES) visited the Howey in the Hills Property for the purposes of conducting a review for the presence of protected species based on direct and indirect observations, as well as to determine potential for occurrence of protected species based on suitable habitat. The site assessment was conducted on August 8, 2023. The property is located west of Highway 19, south of Revels Road, and north of Woodland Hills Court. The project area consists of Lake County Parcel ID #02-21-25-0002-000-00500, and is approximately 3.61 acres in total size. The subject property is located in Section 2, Township 21 South, Range 25 East in Lake County, Florida. Please see the attached Location and Aerial Maps.

This general area is known to be occupied by the protected gopher tortoise (*Gopherus polyphemus*) and lies within the Consultation Area for the blue-tailed mole skink (*Eumeces egregius lividus*) and sand skink (*Neoseps reynoldsi*).

Prior to clearing and grading a gopher tortoise survey is required by The Florida Fish & Wildlife Conservation Service (FWC), as well as a blue tailed mole and sand skink survey by the U.S. Fish & Wildlife Service (USFWS). The results are documented within this letter report.

METHODS

Wetland Delineation

Criteria used to determine the presence of the boundaries of wetlands and surface waters were in accordance with Chapter 62-340 F.A.C. There are no wetlands within the subject parcel.

Habitat Mapping

Each community and land use area was categorized according to the Florida Department of Transportation's (FDOT) 1999 *Florida Land Use, Cover and Forms Classification System* (FLUCCS). The boundaries of each FLUCCS code were delineated based on vegetative composition, soil characteristics, topography, and aerial interpretation. See the Results Section

below for a description of the habitats found. Please also see the attached Habitat Map depicting the findings.

Protected Species Review

Prior to visiting the site, a background literature search was conducted to compile a list of state and federally protected animal and plant species that could occur on-site. The three primary sources of literature reviewed include the Florida Fish and Wildlife Conservation Commission's (FWC) *Florida's Endangered Species, Threatened Species, And Species of Special Concern*, the United States Fish and Wildlife Service's (USFWS) Threatened and Endangered Species System (TESS) database, and the Florida Department of Agriculture and Consumer Services (FDACS), Division of Plant Industry's (DPI) *Notes on Florida's Endangered and Threatened Plants*. Additional information was gathered from the Florida Natural Areas Inventory (FNAI) *Field Guides to the Rare Animals/Plants of Florida*, and the Florida Committee on Rare and Endangered Plants and Animals (FCREPA) *Rare and Endangered Biota of Florida: Volumes 1-5*, and the FWC's Eagle Nest Locator web site were also reviewed to obtain location data recorded by others for those species.

A review was also completed utilizing guidelines from the USFWS and FWC to determine potential habitat for blue tailed mole skink and sand skink. Based on the guidelines, properties which maintain elevations 82 feet above sea level and higher with open sand patches and suitable soils are considered potential habitat. The list of suitable soils includes; Apopka, Arredondo, Archbold, Astatula, Candler, Daytona, Duette, Florahome, Gainesville, Hague, Kendrick, Lake, Millhopper, Orsino, Paola, Pomello, Satellite, St. Lucie, Tavares, and Zuber soil series.

Mr. Jason Lynn of AES performed the protected species review on the subject property. Mr. Lynn currently holds certification from the FWC as an Authorized Gopher Tortoise Agent under permit # GTA-23-00007.

RESULTS

Habitats

Uplands

Unimproved Pasture (FLUCCS 212) – The property consists of unimproved pasture; however, no active cattle operations were observed. Vegetation comprised primarily of Bahia grass (*Paspalum notatum*) with prickly pear cactus (*Opuntia humifusa*), dog fennel (*Eupatorium capillifolium*), milk pea (*Galactia elliottii*), grape vine (*Vitis sp.*) and rag weed (*Ambrosia artemisiifolia*). Scattered canopy trees included sabal pam (*Sabal palmetto*), elephant-ear tree (*Enterolobium cyclocarpum*), cherry laurel (*Prunus laurocerasus*) and sand live oak (*Quercus geminate*). No open patches of sand were observed.

Wildlife Observations

Wildlife observations, both direct and indirect, were made throughout the course of the site investigation. A list of species observed is provided in the following table:

Table 1: Wildlife species observed on the project site in Lake County, Florida.

Taxon	Common Name	Scientific Name	Protected*
Birds	Carolina wren	<i>Thryothorus ludovicianus</i>	No
	American Crow	<i>Corvus brachyrhynchos</i>	No
Mammals	Marsh rabbit	<i>Sylvilagus palustris</i>	No
Reptile	Brown anole	<i>Anolis sagrei</i>	No
	Gopher Tortoise	<i>Gopherus polyphemus</i>	Yes

Protected Species

A 100% gopher tortoise survey was conducted on August 8, 2023, in accordance with the techniques outlined in the publication, *Ecology and Habitat Protection Needs of Gopher Tortoise (Gopherus polyphemus) Populations Found on Lands Slated for Development in Florida*. Mr. Jason Lynn led the survey and is currently a FWC Authorized Gopher Tortoise Agent (GTA-23-00007). A total of 5 potentially occupied burrows were identified. Surveys are valid for a period of 90 days. Prior to construction an updated survey should be completed. Any burrow located within 25 feet of construction will require FWC permitting and relocation.

The eastern indigo snake (*Drymarchon corais couperi*) has a low likelihood to occur on the subject property since the primary habitat is unimproved pasture. The eastern indigo snake is a gopher tortoise commensal species due to its association with and utilization of gopher tortoise burrows for their life requisites. All tortoise burrows identified on the site will be permitted and excavation of the burrows will occur. If commensal species are identified during the excavation of the burrows, then each will be relocated to an appropriate relocation site. Best Management Practices during construction for the eastern indigo snake will also be incorporated. Eastern indigo snake signage will be installed at the construction office for instruction on procedures if an indigo snake enters the construction area. With the above measures being incorporated, no effect to the eastern indigo snake is anticipated.

The Florida burrowing owl utilizes open dry pasture or disturbed lands such as those within the subject property. Pedestrian transects were completed throughout the entire subject property and no Florida burrowing owls or evidence of their burrows were observed.

The subject property lies within the Consultation Area for the blue-tailed mole skink and sand skink. Soils (Apopka, Tavares and Chandler sands), and elevations (82 feet above sea level and higher) within the property are considered suitable for these species. Unimproved pasture

habitats within the subject property does not provide suitable habitat for the blue-tailed skink or the sand skink. No patches of open sand were observed within the property and a formal skink survey is not recommended.

The FWC's Eagle Nest Locator website was queried for data regarding documented southern bald eagle (*Haliaeetus l. leucocephalus*) nests in the project vicinity. The southern bald eagle is protected under the Bald and Golden Eagle Protection Act. Development guidelines are required for any proposed projects with 330 feet for urban areas and 660 feet for non-urban areas. The nearest known nest is located 2.15 miles east of the subject property. Therefore, development of the subject property is not likely to adversely affect the southern bald eagle.

No other protected flora or fauna species are expected to inhabit the subject property.

CONCLUSION

Atlantic Ecological Services, LLC conducted a site review on the Howey in the Hills property for the purposes of wetland delineation and determining the presence of and/or potential presence of state and federally protected wildlife and plant species.

No wetlands are located within the subject property.

A 100% gopher tortoise survey was completed on the subject property and a total of 5 potentially occupied burrows were located. Prior to construction any burrows within 25 feet of construction will be required to be permitted and relocated.

The subject property lies within the Consultation Area for the blue tailed mole skink and sand skink. Elevations, soils are suitable for these species, however, no suitable habitat was found and a formal survey is not recommended.

Should you have any questions or concerns please feel free to contact me at 386-314-9897 or jonathan@atlanticeco.com.

Sincerely,



Jonathan Oravetz
Project Manager

Enclosures

Technical Literature References

Chafin, L.G. 2000. *Field Guide to the Rare Animals of Florida*. Florida Natural Areas Inventory, Tallahassee, Florida.

Coile, Nancy C. 1998. *Notes of Florida's Endangered and Threatened Plants*. (Rule 5B-40 Florida's Regulated Plant Index), Botany Contribution 38, 2nd Ed. Florida Department of Agriculture and Consumer Services, Division of Plant Industry, Gainesville, Florida. 119 pp.

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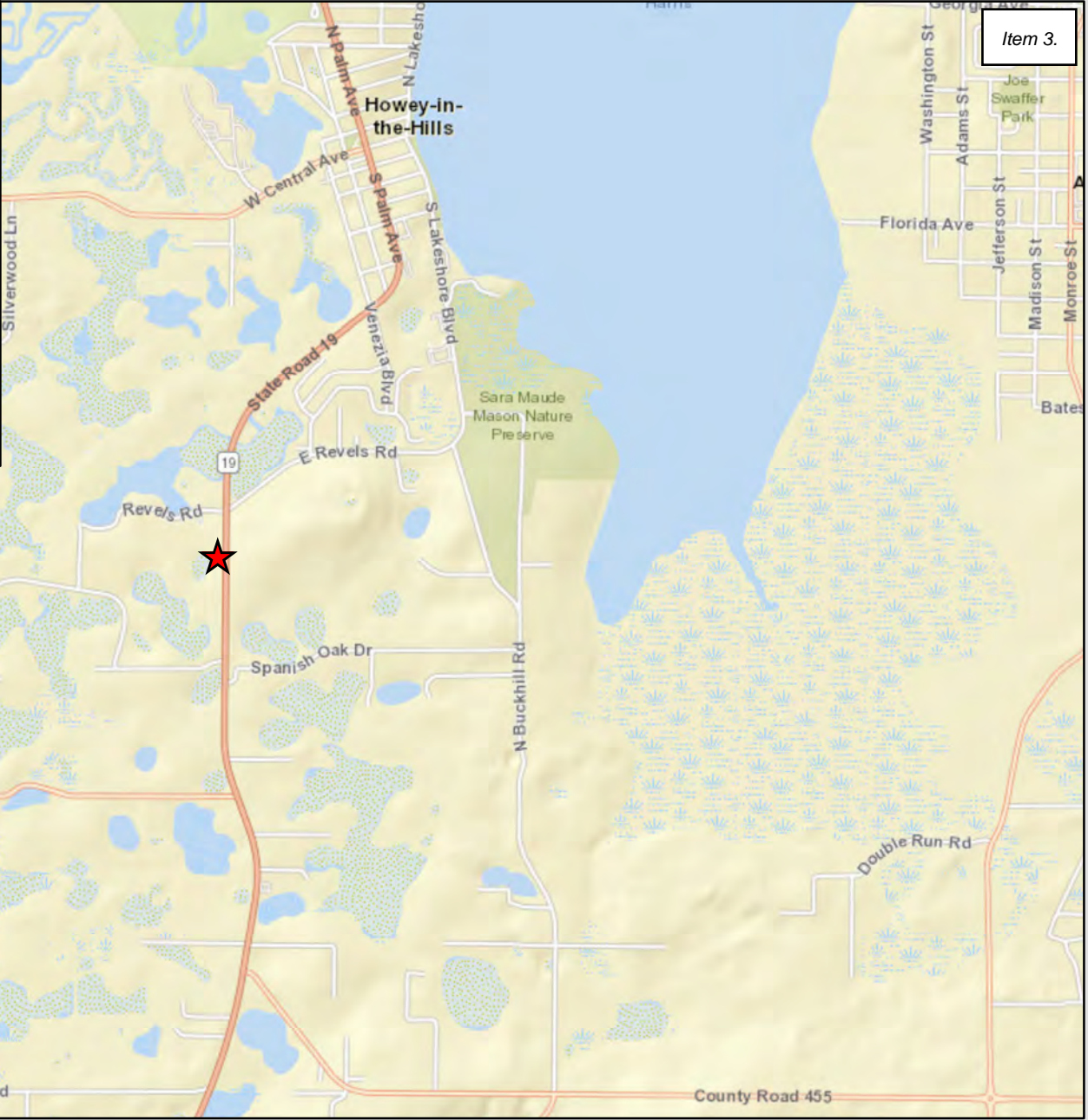
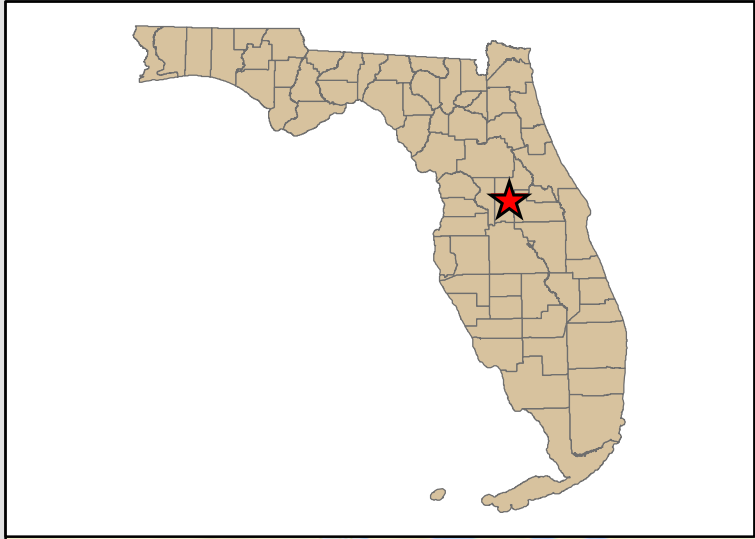
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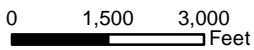
Wunderlin, R. P., and B. F. Hansen. 2004. *Atlas of Florida Vascular Plants* (<http://www.plantatlas.usf.edu/>).[S. M. Landry and K. N. Campbell (application development), Florida Center for Community Design and Research.] Institute for Systematic Botany, University of South Florida, Tampa.



Item 3.

Latitude: 28° 41' 35.83"N
Longitude: 81° 46' 51.37"W
Section 2
Township 21 South
Range 25 East

Image Source: ESRI 2023
Date: 8-7-23



Location Map Highway 19 Howey in the Hills Property Lake County, Florida



Item 3.



Parcel

Image: ESRI 2022
Date: 8-7-23

0 50 100 Feet



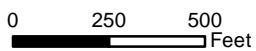
Aerial Map Highway 19 Howey in the Hills Property Lake County, Florida



Item 3.



Image: ESRI 2022
Date: 8-7-23




Topographic Map
Highway 19 Howey in the Hills Property
Lake County, Florida



Item 3.



 Parcel

Soil




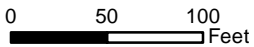
-  5 - Apopka sand
-  8 - Candler sand
-  45 - Tavares Sand

Image: ESRI 2022
Date: 8-7-23



Soil Map

Highway 19 Howey in the Hills Property

Lake County, Florida



Item 3.



Parcel
212-Unimproved Pasture - 3.61 ac.

Image: ESRI 2022
Date: 8-14-23

0 50 100 Feet



Habitat Map Highway 19 Howey in the Hills Property Lake County, Florida



WWW.ATLANTICECO
904-347-9133 | jody@atlanticeco.com
201 Basque Rd | St. Augustine, FL 32080



Image: ESRI 2022
Date: 8-9-23

0 50 100 Feet



Gopher Tortoise Burrow Location Map Highway 19 Howey in the Hills Property Lake County, Florida

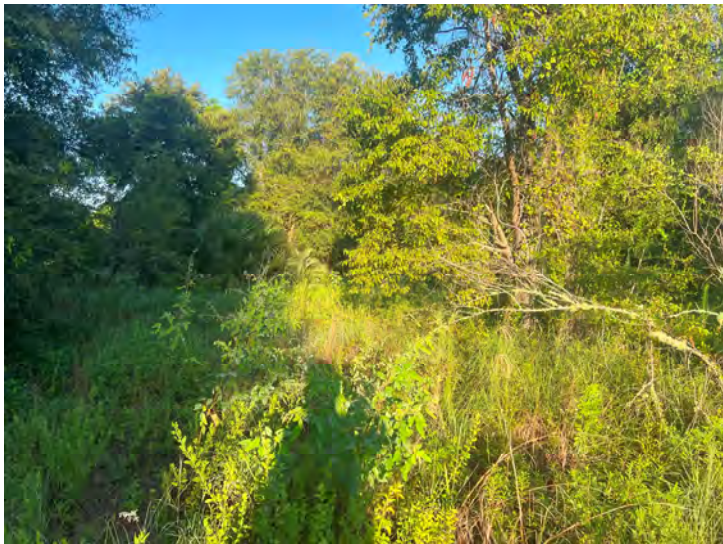


Photo Documentation
Howie in the Hills Property



Location: Habitat within parcel

Date: August 8, 2023



Location: Habitat within parcel

Date: August 8, 2023

Photo Documentation
Howie in the Hills Property



Location: Habitat within parcel

Date: August 8, 2023



Location: Habitat within parcel

Date: August 8, 2023

Photo Documentation
Howie in the Hills Property



Location: Habitat within parcel

Date: August 8, 2023



Location: Habitat within parcel

Date: August 8, 2023

Photo Documentation
Howie in the Hills Property



Location: Habitat within parcel

Date: August 8, 2023



Location: Offsite wetland

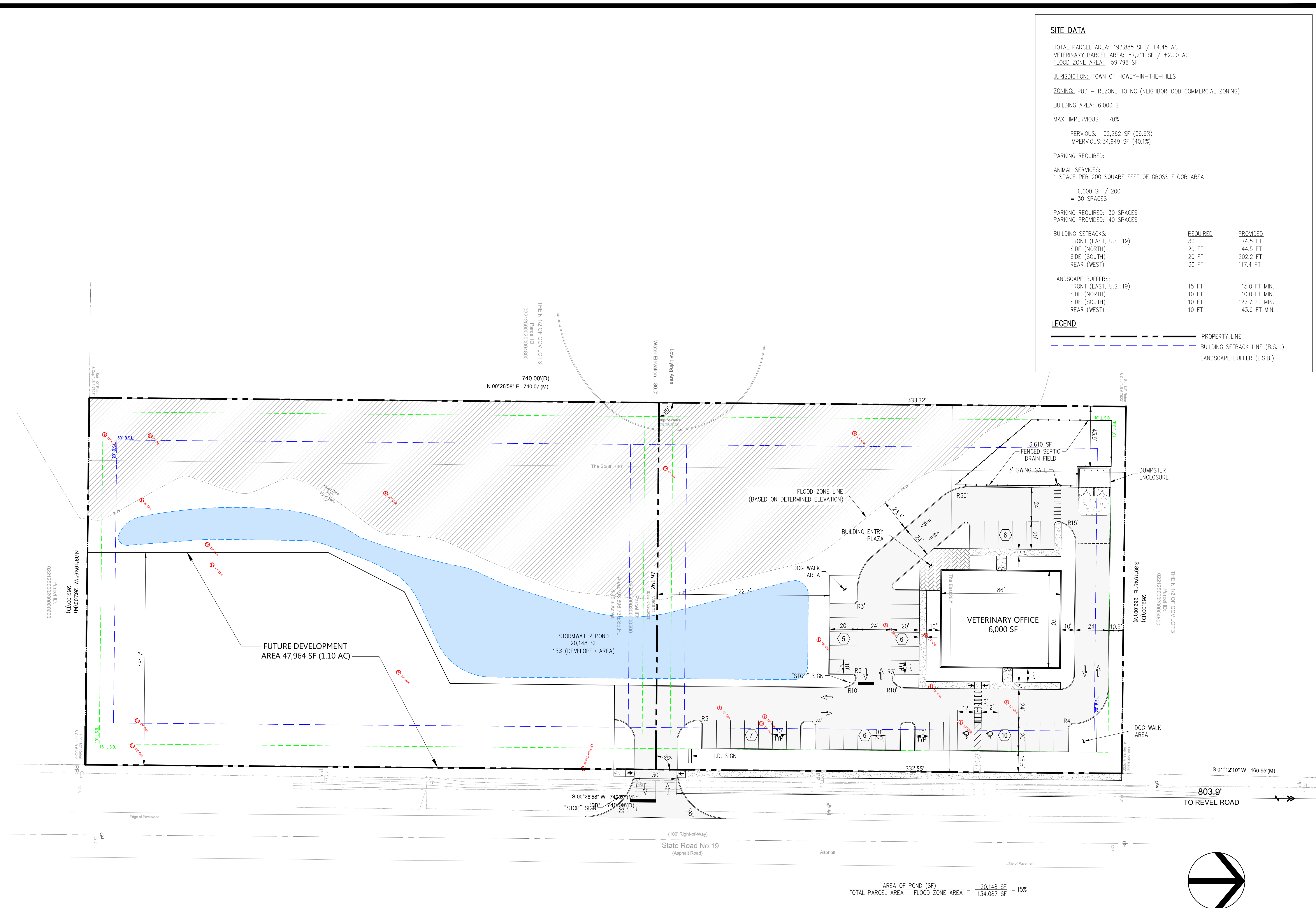
Date: August 8, 2023

Photo Documentation
Howie in the Hills Property



Location: Offsite wetland

Date: August 8, 2023



SITE DATA

TOTAL PARCEL AREA: 193,885 SF / ±4.45 AC
 VETERINARY PARCEL AREA: 87,211 SF / ±2.00 AC
 FLOOD_ZONE AREA: 59,798 SF

JURISDICTION: TOWN OF HOWEY-IN-THE-HILLS
 ZONING: PUD – REZONE TO NC (NEIGHBORHOOD COMMERCIAL ZONING)
 BUILDING AREA: 6,000 SF
 MAX. IMPERVIOUS = 70%

PERVIOUS: 52,262 SF (59.9%)
 IMPERVIOUS: 34,949 SF (40.1%)

PARKING REQUIRED:
 ANIMAL SERVICES:
 1 SPACE PER 200 SQUARE FEET OF GROSS FLOOR AREA
 = 6,000 SF / 200
 = 30 SPACES

PARKING REQUIRED: 30 SPACES
 PARKING PROVIDED: 40 SPACES

BUILDING SETBACKS:	REQUIRED	PROVIDED
FRONT (EAST, U.S. 19)	30 FT	74.5 FT
SIDE (NORTH)	20 FT	44.5 FT
SIDE (SOUTH)	20 FT	202.2 FT
REAR (WEST)	30 FT	117.4 FT

LANDSCAPE BUFFERS:	REQUIRED	PROVIDED
FRONT (EAST, U.S. 19)	15 FT	15.0 FT MIN.
SIDE (NORTH)	10 FT	10.0 FT MIN.
SIDE (SOUTH)	10 FT	122.7 FT MIN.
REAR (WEST)	10 FT	43.9 FT MIN.

LEGEND

- PROPERTY LINE
- BUILDING SETBACK LINE (B.S.L.)
- LANDSCAPE BUFFER (L.S.B.)

Z DEVELOPMENT
 s e r v i c e s
 CA 29354
 1201 E. ROBINSON STREET
 ORLANDO, FL 32801
 PH: (407) 271-8910

DATE	REVISION

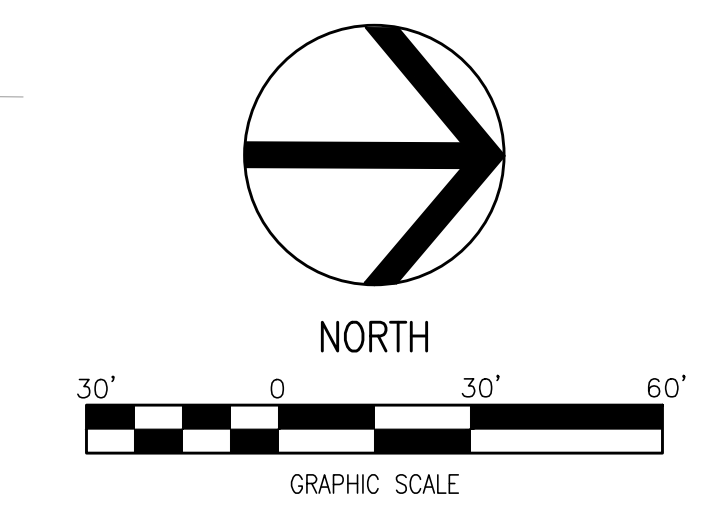
VETERINARY OFFICE & RETAIL
 STATE ROAD 19
 SOUTH OF REVELS ROAD
 HOWEY IN THE HILLS, FLORIDA

DATE: 01/23/24
 DRAWN: LH
 CHECKED: RZ

CP4

PROJECT NO.: 2023.179

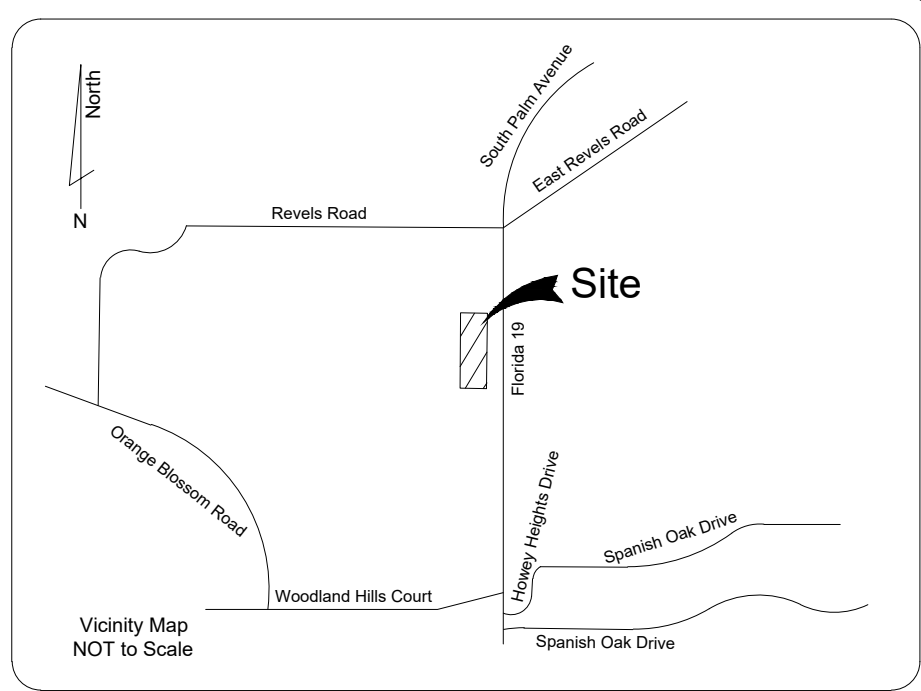
CONCEPTUAL SITE PLAN



$$\frac{\text{AREA OF POND (SF)}}{\text{TOTAL PARCEL AREA} - \text{FLOOD_ZONE AREA}} = \frac{20,148 \text{ SF}}{134,087 \text{ SF}} = 15\%$$

ALTA/NSPS Land Title Survey
Boundary Survey
Legal Description:
THE SOUTH 740 FEET OF THE EAST 262 FEET OF THE FOLLOWING DESCRIBED
PROPERTY: NORTH HALF OF GOVERNMENT LOT 3, SECTION 2, TOWNSHIP 21 SOUTH,
RANGE 25 EAST, LAKE COUNTY, FLORIDA. LYING WEST OF THE RIGHT OF WAY FOR
HIGHWAY NO. 19.

FLOOD DISCLAIMER:
BY PERFORMING A SEARCH WITH THE LOCAL GOVERNING MUNICIPALITY OR WWW.FEMA.GOV, THE PROPERTY APPEARS TO
BE LOCATED IN ZONES X & A. THIS PROPERTY WAS FOUND IN LAKE COUNTY, COMMUNITY NUMBER 12585, DATED 2012-12-18.

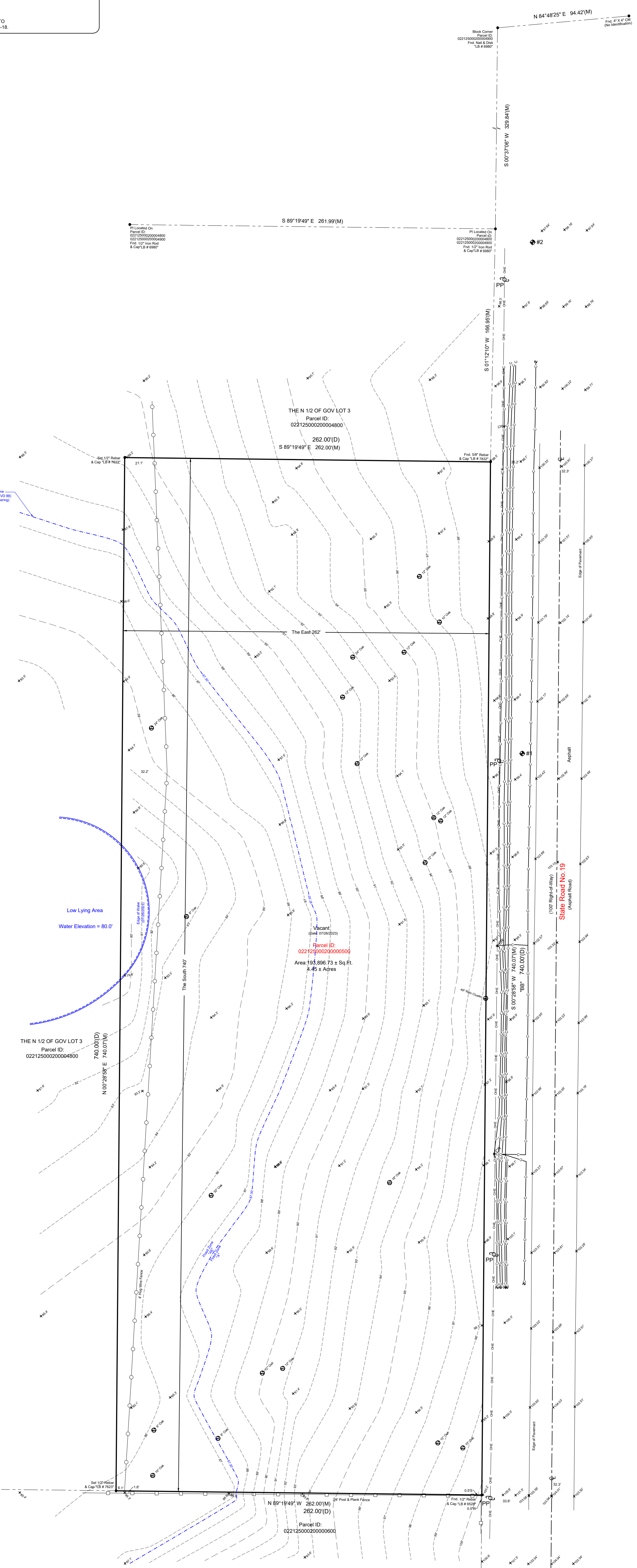


Benchmark Information
National Geodetic Survey Datum
Designation: Z 430
PID: A65338
Elevation: 86.88'
(Elevations are based upon NAVD 88 Datum)

Survey Notes
No Wetland Plots Located at Time of Survey.
Prior Survey Provided by Client by Bestman Surveying & Mapping Inc. Used for Reference.

Site Benchmark Information
#1
Fnd. 10" Rebar & Cap 1.8" # 7623"
Elevation: 32.44'

#2
Fnd. 10" Rebar & Cap 1.8" # 7623"
Elevation: 32.21'



Schedule B - II
Issued by: Old Republic National Title Insurance Company,
Issuing Agent: - 3728801,
Commitment Number: 1422098,
Issuing Office File Number: 22325 Chon,
Effective Date: June 27, 2023 at 11:00 P.M.

1. Any defect, lien, encumbrance, adverse claim, or other matter that appears for the first time in the Public Records or is created, attaches, or is disclosed between the Commitment Date and the date on which all of the Schedule B, Part I - Requirements are met.

No Adverse Claims Provided.

2. a. General or special taxes and assessments required to be paid in the year 2023 and subsequent years.

Not a Survey Matter.

b. Rights or claims of parties in possession not recorded in the Public Records.

None Provided at Time of Survey.

c. Any encroachment, encumbrance, violation, variation, or adverse circumstance that would be disclosed by an inspection or an accurate and complete land survey of the Land and inspection of the Land.

No Visible Encroachments at Time of Survey.

d. Easements or claims of easements not recorded in the Public Records.

None Provided at Time of Survey.

e. Any lien, or right to a lien, for services, labor or material furnished, imposed by law and not recorded in the Public Records.

Not a Survey Matter.

3. Any Owner's Policy issued pursuant hereto will contain under Schedule B the following exception: Any adverse ownership claim by the State of Florida by right of sovereignty to any portion of the Land insured hereunder, including submerged, filled and artificially exposed lands, and lands accreted to such lands.

Not a State Body of Water.

4. Any lien provided by County Ordinance or by Chapter 159, F.S., in favor of any city, town, village or port authority, for unpaid service charges for services by any water systems, sewer systems or gas systems serving the land described herein; and any lien for waste fees in favor of any county or municipality.

Not a Survey Matter.

5. Right of Way Easement in favor of Sumter Electric Cooperative, Inc. recorded in O.R. Book 612, Page 1497, as affected by Quit Claim Deed recorded in O.R. Book 1202, Page 595, Public Records of Lake County, Florida.

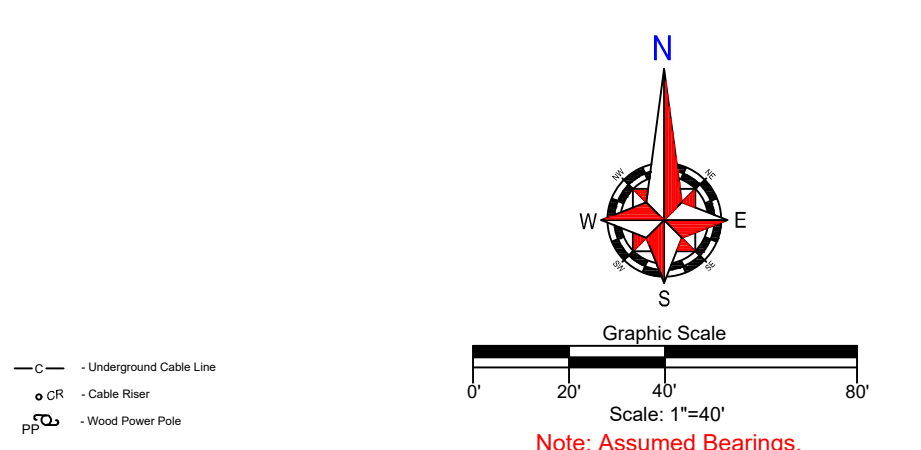
Does Not Affect Subject Property. Poles Located Within Right-of-Way.

6. Rights of the lesses under unrecorded leases.

Not a Survey Matter.

7. Coverage is excepted as to riparian and littoral rights; the possible right of the public to use beach area and/or waterways; and any Land insured herein that was formerly or is currently submerged, including any filled lands, artificially exposed lands, and lands accreted to such lands, for the rights of the United States Government and the State of Florida. If the Navigational Servitude Endorsement is attached to this policy and made a part hereof, the coverage afforded thereby shall not extend to any portion of the Land subject to a claim of ownership by the State of Florida by right of sovereignty. Commitment exception #3 is hereby deleted in its entirety.

Not a Survey Matter.



ALTA/NSPS CERTIFICATION
Jeffrey S. Koch, FLS, FLM, F.S., C.O. REPUBLIC NATIONAL TITLE INSURANCE COMPANY
Date of Plat or Map: 07/26/23

Patrick K. Ireland
Patrick K. Ireland, P.M. 6027

Client
103.88(73) ± Square Feet or 4.40 ± Acres more or less.
Zone: UNDEVELOPED
Plan: UNDEVELOPED

Zoning
PLD

Square Footage of Buildings: 0.00 Square Feet ±
Parking Space Size: 00 Parking Spaces found at time of Survey
00 Parking Spaces found at time of Survey

In the process of conducting the feedback, no evidence of recent street or sidewalk construction or repairs were observed.

In the process of conducting the feedback, no evidence of encumbrances and/or adverse claims were observed.

In the process of conducting the feedback, no evidence of any water features were observed.

In the process of conducting the feedback, no evidence of easements or other liens were observed.

Vehicle Access to Subject Property is provided by State Road No. 19

Field Date: 07/26/23		Date Completed: 07/26/23	
Drawn By: SD		File Number: IS-120206	
C	Calculated	PC	Point of Curvature
CB	Concrete Block	PI	Point of Intersection
CM	Concrete Monument	PI/O	Point of Beginning
CL	Concrete Line	POL	Point on Line
CO	Concrete Offset	POB	Point of Beginning
CS	Concrete Stake	PR	Point of Reference
CU	Cement Utility	PRM	Point of Reference
CV	Concrete Vane	RF	Point of Reference
CE	Concrete Edge	R	Radius
CF	Concrete Face	REC	Record
CH	Concrete Height	RE	Rebar
CI	Concrete Inset	R/C	Rebar & Cap
CO	Concrete Offset	R/CP	Rebar - Cap
CS	Concrete Stake	R/R	Rebar - Recorder
CU	Cement Utility	R/RO	Rebar - Recorder
CV	Concrete Vane	RL	Right Line
CE	Concrete Edge	RM	Right of Way
CF	Concrete Face	UF	Utility Footprint
CH	Concrete Height	UL	Utility Line
CI	Concrete Inset	UM	Utility Marker
CO	Concrete Offset	UR	Utility Right of Way
CS	Concrete Stake	UW	Utility Wood
CU	Cement Utility	W	Width
CV	Concrete Vane		
CE	Concrete Edge		
CF	Concrete Face		
CH	Concrete Height		
CI	Concrete Inset		
CO	Concrete Offset		
CS	Concrete Stake		
CU	Cement Utility		
CV	Concrete Vane		
CE	Concrete Edge		
CF	Concrete Face		
CH	Concrete Height		
CI	Concrete Inset		
CO	Concrete Offset		
CS	Concrete Stake		
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Veterinary Office Traffic Evaluation Request for Exemption Letter

The purpose of this evaluation is to provide a traffic analysis for a proposed veterinary office development in Lake County and request an exemption from conducting a Traffic Impact Study (TIS). The site of the development is located on the west side of SR 19, approximately 1,000 ft south of its intersection with Revels Road in Howey in the Hills, Florida. **Figure 1** depicts the site location and its one-mile impact area. The proposed development will consist of a 6,000 square-foot veterinary clinic. The anticipated completion year of the project is 2025. Access to the site will be provided via a full access driveway on SR 19. **Figure 2** depicts the site plan and access configuration.

Trip Generation

The trip generation of the proposed development was calculated with the use of data from the 11th Edition of the ITE Trip Generation Manual. **Table 1** summarizes the trip generation, and the ITE trip generation sheets are attached. Copies of the ITE trip generation worksheets are included in Attachment A.

Table 1
Trip Generation Calculation Summary

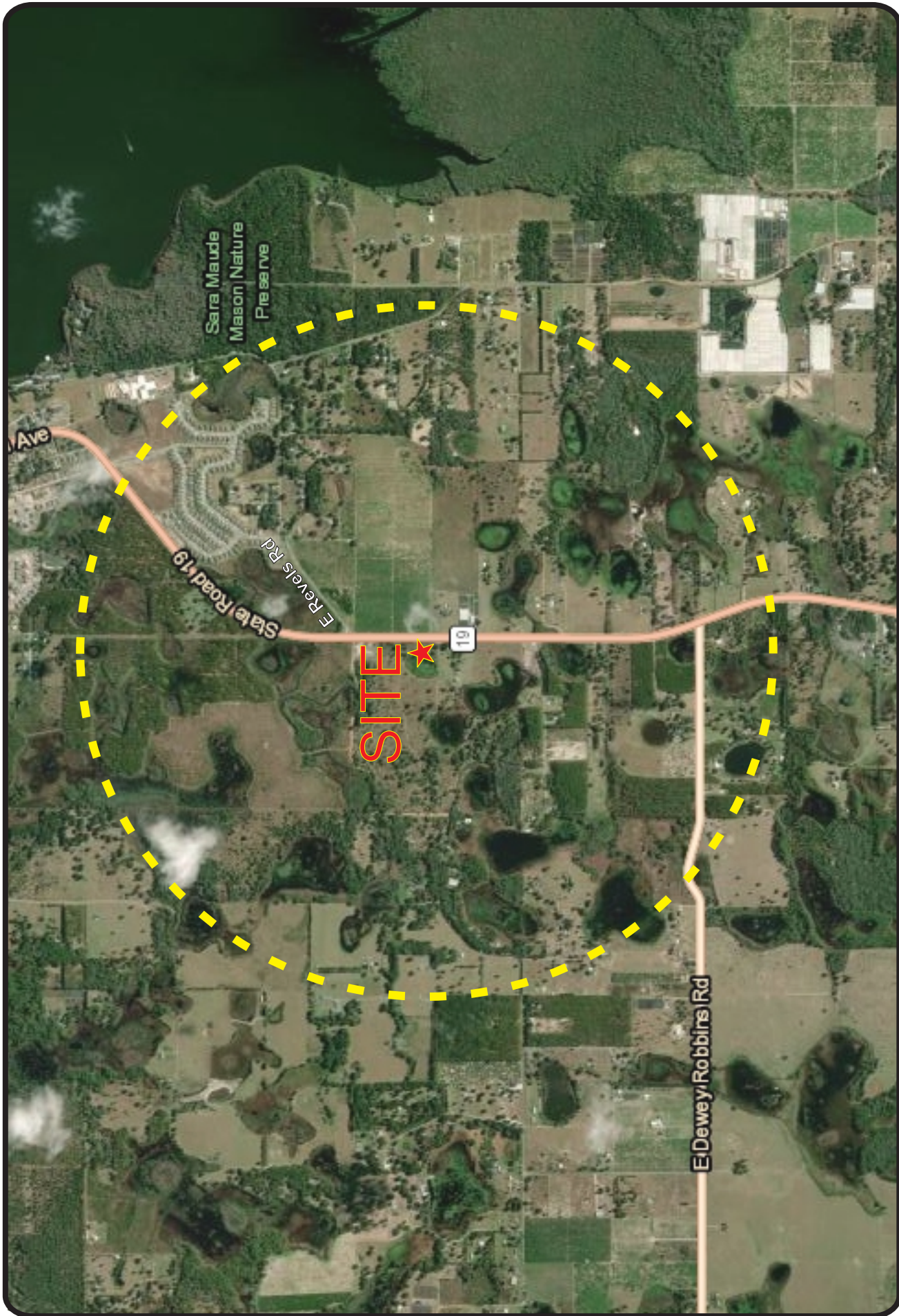
ITE LUC	Land Use	Size (KSF)	Daily		A.M. Peak Hour			P.M. Peak Hour				
			Rate	Trips	Rate	Enter	Exit	Total	Rate	Enter	Exit	Total
640	Veterinary Clinic	6	21.50	129	3.64	15	7	22	3.67	9	13	22
Total New Trips				129	--	15	7	22	--	9	13	22

1- KSF = 1,000 square feet

2- ITE equations were used where R2>0.75

Based upon ITE data the proposed development will generate 129 daily trips, 22 A.M. peak hour trips and 22 P.M. peak hour trips.

TPD No. 5880
11/16/2023



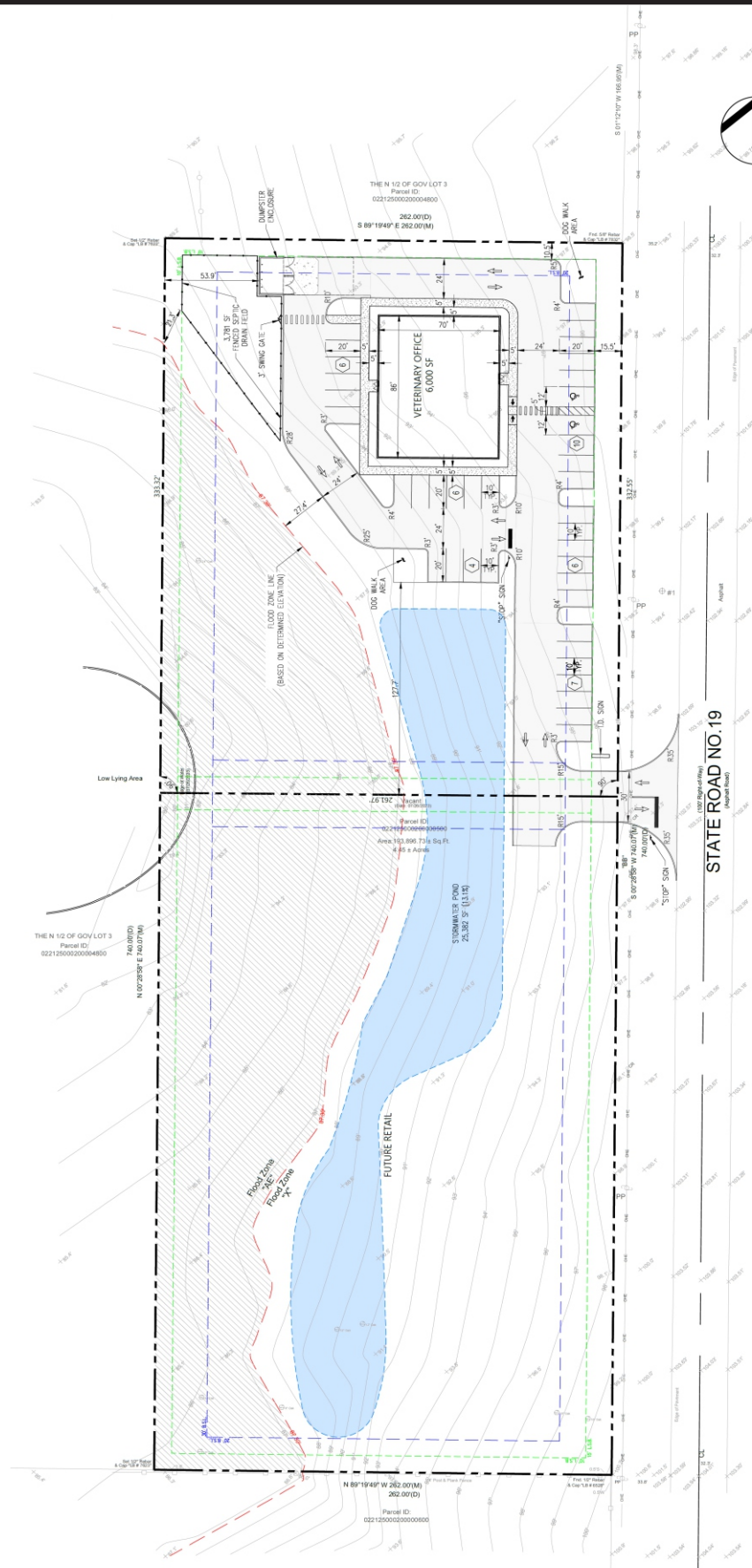
Item 3.



Site Location

Veterinary Office
Project No 5880
Figure 1





Veterinary Office
 Project № 5880
 Figure 2



Based upon our knowledge of the area and its socioeconomic characteristics, a distribution pattern for the project trips was determined as follows:

- To/From the south on State Road 19.....54%
- To/From the north on State Road 19.....46%

This distribution is illustrated in **Figure 3** which also shows the project’s daily and P.M. peak hour trips assigned to the area roadways.

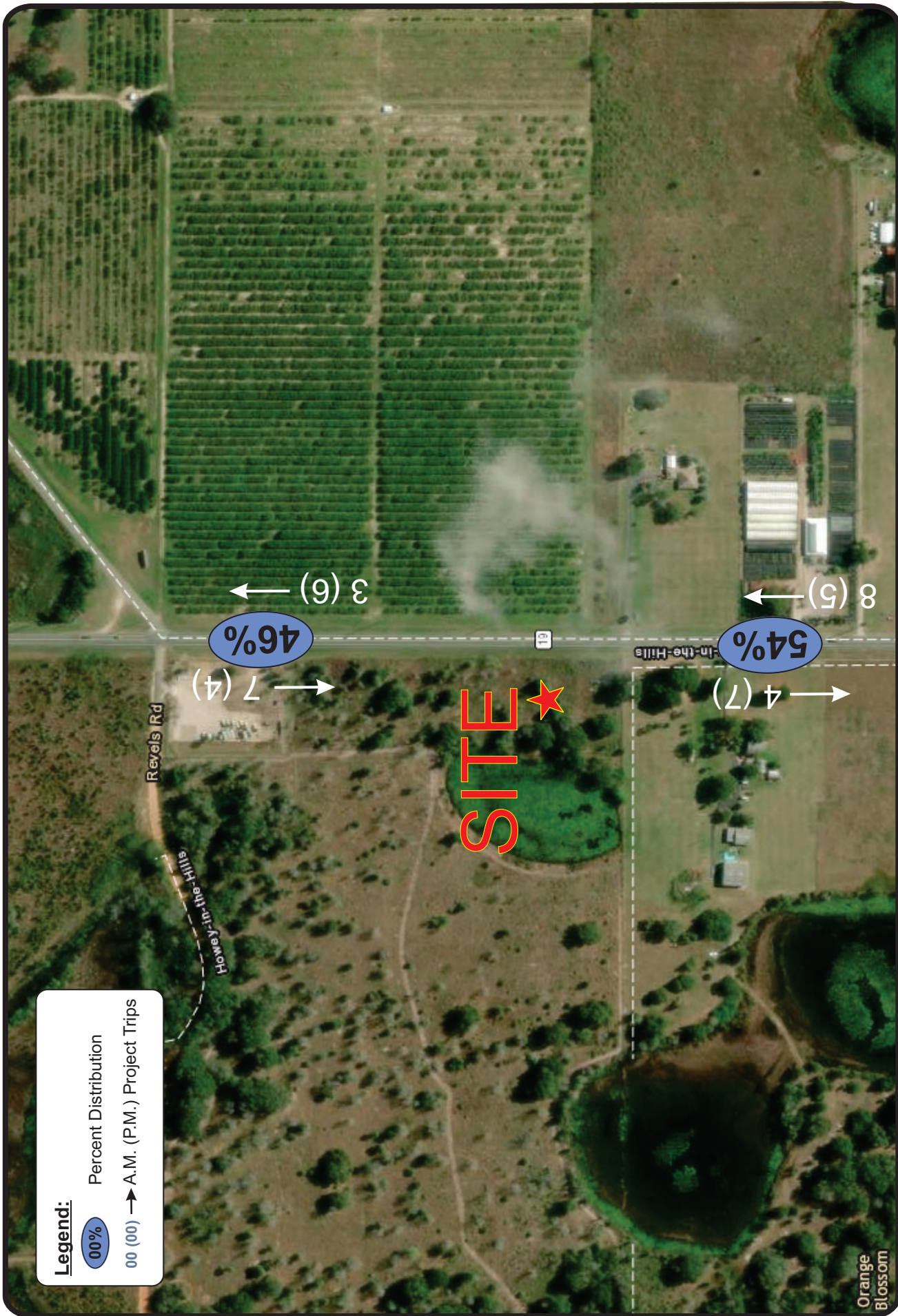
Area of Influence/Impact Assessment

Based upon the project’s trip generation, the proposed project is a de minimis development and considered to create non-substantial impacts. The Applicant believes that this project is more in keeping with a Tier 1 type project and, therefore, this Request for Exemption Letter is being submitted. The area of influence for a Tier 1 TIA is defined as having a minimum one-mile radius from the main access point of the project.

The capacity analysis for the roadway segments to be impacted by the proposed development within one-mile is summarized in **Table 2**. The table shows that the impacted roadways have ample excess capacity to accommodate the project trips. Pertinent roadway segment data sheets showing the existing trips along with the corresponding segment capacities are included in Attachment B.

**Table 2
 Existing Roadway Capacity**

Roadway Segment	Lns	Adopted		P.M. Peak Hour				
		LOS	Capacity	Direction	Volume	Available Capacity	V/C	LOS
SR 19								
Central Avenue to CR 455	2L	D	1,200	NB	433	767	0.36	B
				SB	372	828	0.31	B




Trip Distribution



Request for Exemption for Tier 1 Traffic Impact Analysis

The proposed development will result in 129 daily trips, 22 A.M. peak hour trips (15 inbound and 7 outbound) and 22 P.M. peak hour trips (9 inbound and 13 outbound) to be added to the area roadways. As shown in Table 2, the impacted roadway network has adequate capacity without reducing the Level of Service (LOS). Therefore, an exemption from doing a Tier 1 Traffic Impact Analysis is requested.

NAME: Turgut Dervish, P.E.
P.E. No.: 20400
DATE: November 16, 2023
SIGNATURE: 

ATTACHMENT A

Animal Hospital/Veterinary Clinic (640)

Vehicle Trip Ends vs: 1000 Sq. Ft. GFA
On a: Weekday

Setting/Location: General Urban/Suburban

Number of Studies: 6

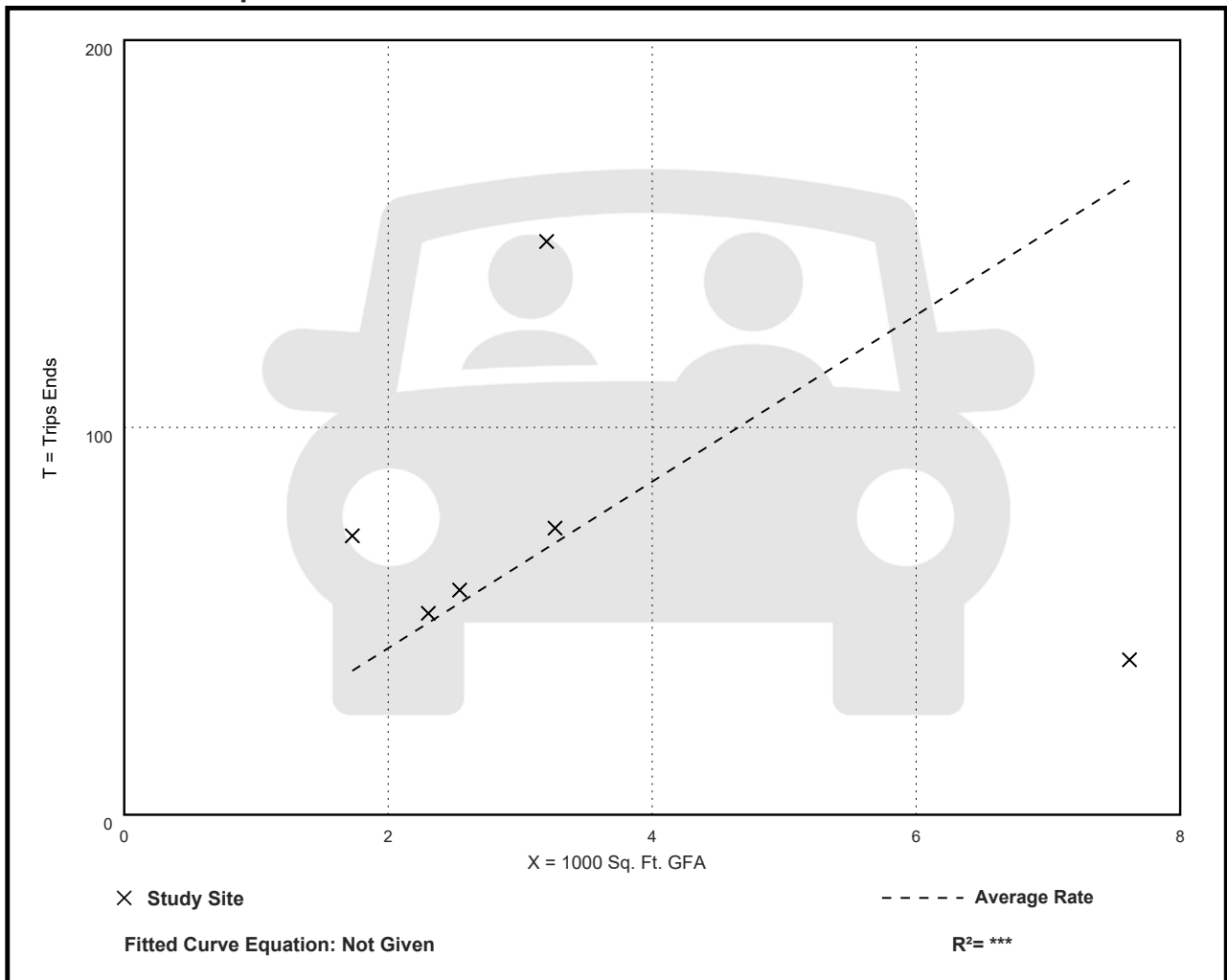
Avg. 1000 Sq. Ft. GFA: 3

Directional Distribution: 50% entering, 50% exiting

Vehicle Trip Generation per 1000 Sq. Ft. GFA

Average Rate	Range of Rates	Standard Deviation
21.50	5.25 - 46.25	16.50

Data Plot and Equation



Animal Hospital/Veterinary Clinic (640)

Vehicle Trip Ends vs: 1000 Sq. Ft. GFA

On a: Weekday,

Peak Hour of Adjacent Street Traffic,

One Hour Between 7 and 9 a.m.

Setting/Location: General Urban/Suburban

Number of Studies: 8

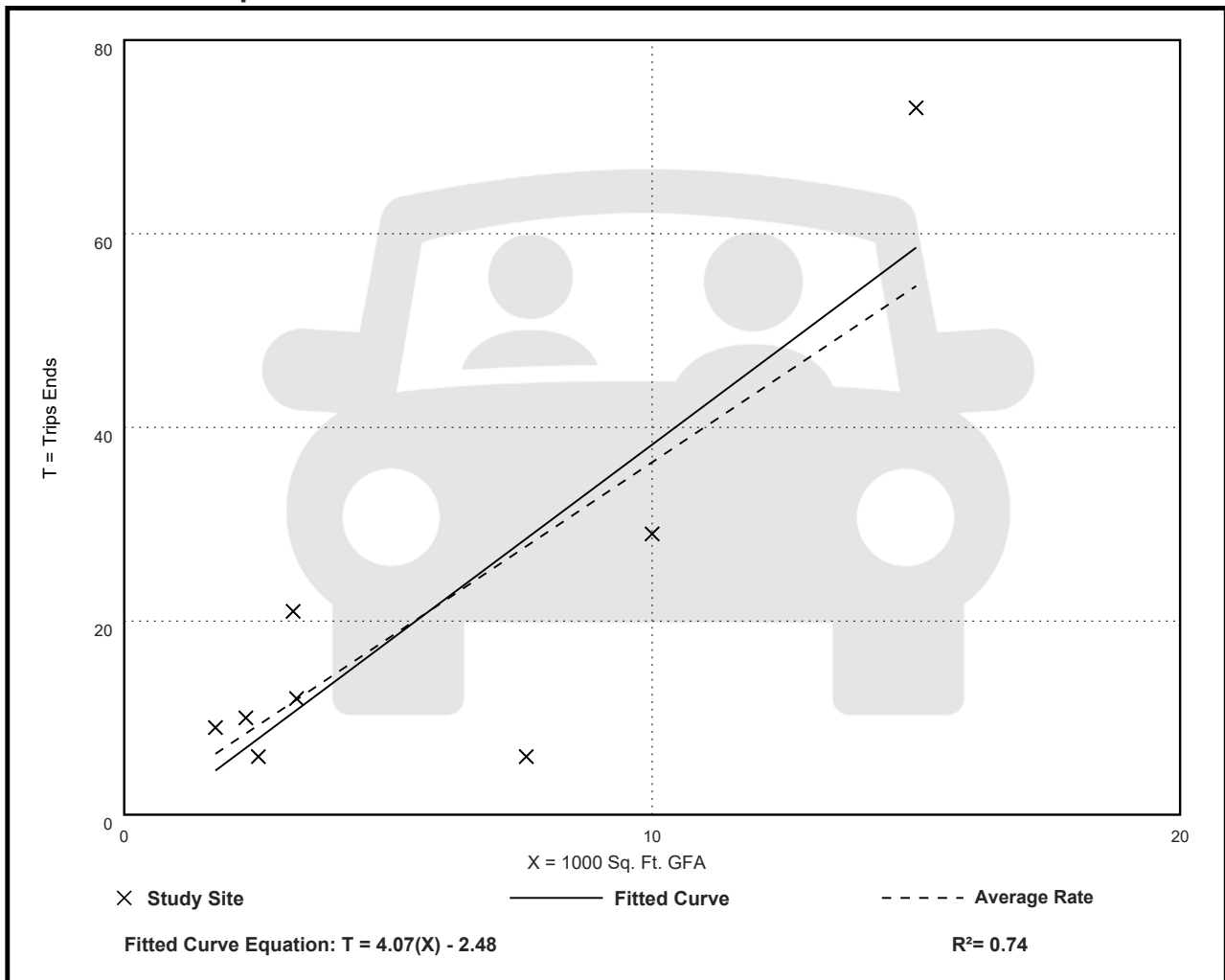
Avg. 1000 Sq. Ft. GFA: 6

Directional Distribution: 67% entering, 33% exiting

Vehicle Trip Generation per 1000 Sq. Ft. GFA

Average Rate	Range of Rates	Standard Deviation
3.64	0.79 - 6.56	1.78

Data Plot and Equation



Animal Hospital/Veterinary Clinic (640)

Vehicle Trip Ends vs: 1000 Sq. Ft. GFA

On a: **Weekday,**

Peak Hour of Adjacent Street Traffic,

One Hour Between 4 and 6 p.m.

Setting/Location: General Urban/Suburban

Number of Studies: 8

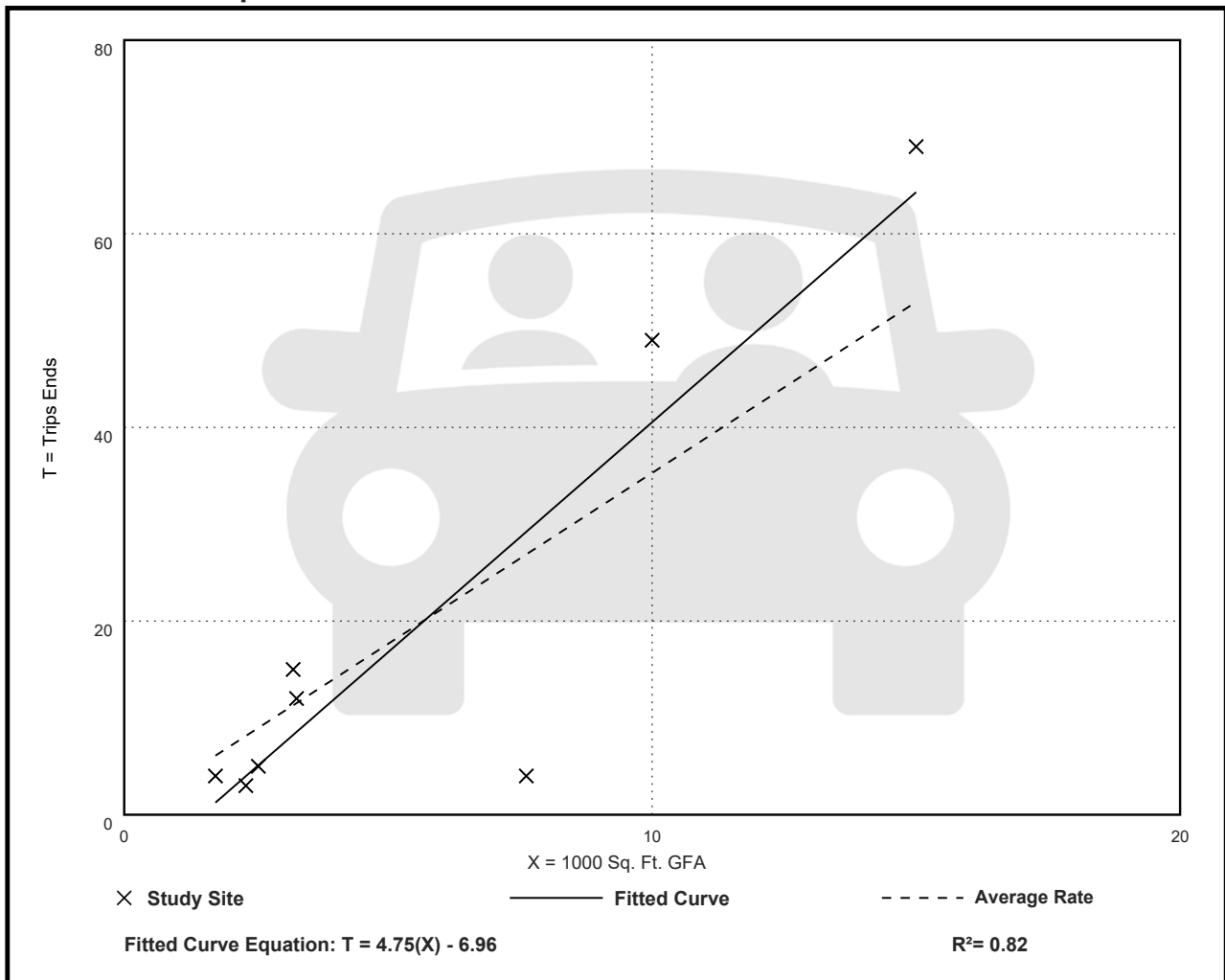
Avg. 1000 Sq. Ft. GFA: 6

Directional Distribution: 40% entering, 60% exiting

Vehicle Trip Generation per 1000 Sq. Ft. GFA

Average Rate	Range of Rates	Standard Deviation
3.53	0.53 - 4.90	1.80

Data Plot and Equation



ATTACHMENT B



TMHConsulting@cfl.rr.com
 97 N. Saint Andrews Dr.
 Ormond Beach, FL 32174
 PH: 386.316.8426

MEMORANDUM

TO: Town of Howey-in-the-Hills Town Council
CC: J. Brock, Town Clerk
FROM: Thomas Harowski, AICP, Planning Consultant
SUBJECT: Esch Veterinary Office Development Proposal
DATE: May 15, 2024

Introduction

The subject property is a 4.45-acre parcel located on SR-19 south of Revels Road (ALT 1704171). The applicant is seeking to construct a veterinary office and provide at least one additional parcel for future office or retail use. Based on the survey, the parcel measures about 740 feet along SR 19 with a depth of 262 feet. The parcel is rectangular and slopes from SR 19 at 100 feet in elevation to the west where the elevation is approximately 85 feet at the western boundary. The environmental assessment report submitted with the application shows no wetlands on site and only a minor impact of Flood Zone A property (2012 map) along the western fringe of the site. Just off the site to the west is a wooded depressional area that likely receives stormwater runoff from the subject property. The subject parcel has some scattered trees on site.

The property is designated Village Mixed Use on the future land use map which requires PUD zoning. The future land use designation may have been applied in error when the original Mission Rise project was approved. At 4.45 acres the property is too small to meet the minimum size for VMU land use, and the Town needs to change the land use and zoning to a classification that is more suitable for the parcel. This revision is the same process used for the parcel at Revels Road and SR 19 which has been developed as a landscape business and plant nursery.

To accomplish the land use and zoning changes and to take the steps to accommodate the proposed development, the following actions are required:

1. Adopt a small-scale amendment to the future land use map.
2. Adopt zoning consistent with the future land use designation.
3. Grant a conditional use approval for a veterinary clinic.
4. Grant a variance to allow a building larger than 6,000 square feet in NC
5. Approve a preliminary site plan for the construction of any proposed buildings
6. Approve a final site plan for the proposed buildings

7. Approve a subdivision plat or lot split for any proposed lots.

The current review program will address items one through four. The Town has sufficient information to review the application for preliminary site plan approval as well, but the necessary advertising for the preliminary site plan could not be completed in sufficient time for the Planning Board meeting. However, the preliminary site plan data was used to demonstrate compliance with the comprehensive plan policies.

Esch Parcel Location



May 15, 2024

1:5,000

Comprehensive Plan Amendment

As noted in the introduction, the current land use and zoning assignment for the subject parcel require more land than is available to meet code requirements. The assignment of Village Mixed Use land use which requires Planned Unit Development (PUD) zoning may have been made in error. In 2021 the Town addressed a similar case for a property also owned by the Chon Trust. This parcel, at the southwest corner of the intersection of Revels Road with SR 19, was changed to an industrial land use to allow for the development of a conditional use – the plant nursery which is currently operating on the site. The subject parcel is seeking the same treatment, although with different land uses. Based on the comprehensive plan menu of future land uses, the land use which most closely supports the proposed use is Neighborhood Commercial. The first determination is whether the property is suitable for Neighborhood Commercial Land Use.

The parcel is the last parcel in the Town going south on SR 19. The property to the west and to the north of the subject property is in the Mission Rise development which has recently been approved by the Town for a residentially based mixed use development. The residential portion of the Mission Rise project lies west of the subject parcel. The small tract to the north of the subject parcel is proposed for use as a trail head for the bicycle system and the closest areas to west are proposed for stormwater retention area. Also to the north of the subject property is the previously discussed landscape nursery, and then across Revels Road is the beginning of The Reserve mixed use development. Opposite the subject property to the east is the Watermark residential PUD. This approved development is separated from the subject property by SR 19 and then a project buffer. To the south is land in unincorporated Lake County which is designated as Rural Transition and zoned agriculture. The Rural Transition land use allows development up to one unit per acre.

Any amendment of the future land use designation requires the proposed land use to be consistent with the goals, objectives, and policies of the comprehensive plan, to be able to be served by the necessary public services at the time of development and to avoid urban sprawl. The proposed amendment will be a small-scale map amendment. The process for approving a small-scale map amendment requires a recommendation from the planning board and approval by the Town Council with appropriate public involvement and intergovernmental coordination followed by a submittal of the amendment to the Florida Department of Commerce for review. Typically, the DOC will not conduct a detailed review of small scale map amendments, but will act if other review agencies or the general public raise issues of concern.

In addition to the application form, the applicant submitted a concept site plan showing the anticipated layout for an office building of 6,000 square feet along with parking and stormwater management facilities. This review is not a formal site plan review, but the plan submitted by the applicant will be used to analyze the request in comparison with the comprehensive plan goals, objectives, and policies.

Public Policy Considerations

The following policies are drawn from the Town’s comprehensive plan Future Land Use Element and are applicable to the requested map amendment.

Policy 1.1.1 contains a section on the Neighborhood Commercial Land Use presenting limits on density and intensity of development. The key numbers are:

Maximum Floor Area Ratio (FAR)	0.50
Maximum Impervious Surface Ratio (ISR)	0.70
Maximum Building Size	5,000 square feet
Maximum Building Height	35 feet.

Based on the proposed site layout the project will comply with all the dimensional requirements except for the maximum building size. The applicant is seeking a waiver of the 5,000 square foot building maximum.

Policy 1.1.2 contains a section on the Neighborhood Commercial Land Use listing the uses permitted in neighborhood commercial development noting general commercial categories including general commercial, limited commercial and professional office along with examples of each type.

The Neighborhood Commercial Zoning Classification lists Animal Hospital or Veterinary Clinic as a conditional use with the only condition being no outdoor kennels. The applicant has agreed to the condition.

Policy 1.2.2 lists open space requirements for various land use categories. The applicable open space minimum area for Neighborhood Commercial is 30% of the gross land area. This is the inverse of the maximum impervious surface ratio.

The proposed development plan has a maximum impervious area of 40% leaving the balance of the site for preserved flood plain area, stormwater retention and buffers.

Policy 1.2.3 requires the Town to protect residential areas from incompatible non-residential development.

The property location does not directly impact current and planned residential development. The Watermark property is separated from the subject parcel by SR-19 and their buffer area. There is no residential development to the north until the north side of Revels Road with two intervening properties including the plant nursery business. The land to the south is agricultural requiring large lot (one acre) development, and the land to west has residential lots within the Mission Rise PUD that are buffered from the subject property. The subject parcel planned development provides stormwater retention and preserved flood prone area as additional spacing from property to the west.

Policy 1.2.4 addresses screening requirements for non-residential uses.

As noted above, the site does provide some screening from the closest residential properties in addition to the buffers on the adjacent parcels. The project will provide buffers as required by Town code.

Policy 1.2.8 requires the Town to conduct a review of its ability to meet public service demands created by the application.

The property is not served by either potable water or sewer. The development will need to initially use a well and septic system until services are extended to this area. The applicant will be required to connect when services become available. The well can then be converted to irrigation use. The applicant has accepted this condition. (Note: this is the same water and sewer arrangement applied to the plant nursery property.) The applicant provided a traffic analysis and requested the project be exempt from a full traffic impact assessment based on the low volumes generated. The Town engineer has concurred with the exemption. Stormwater will be managed on site. Recreation services and school capacity do not apply to the commercial development.

Objective 1.4 of the Future Land Use Element includes a list of specific policies related to commercial development. A number of these policies address issues covered in the policies enumerated above as well as covering other topics. Objective 1.4 and supporting policies are presented below with commentary on the proposed future land use map amendment.

OBJECTIVE 1.4: *Commercial Planning Activities.* Ensure the Town's sustainability by allocating sufficient land area to accommodate commercial activities which provide a level of employment as well as goods and services demanded by local residents and guest with consideration to fiscal and environmental impacts to the Town of Howey-in-the-Hills.

POLICY 1.4.1: *Location and Distribution of Commercial Sites.* The location and distribution of commercial land use districts delineated on the *Future Land Use Map* shall be determined according to the following criteria:

- a. Promote mixed use land use categories to prevent strip commercial centers and reduce the dependability on the automobile;
- b. Promote the integration of uses to include live-work environments;
- c. Ability to comply with adopted performance standards for preventing or minimizing nuisance impacts, such as

- emission of air pollutants, noise, odor, and generation of hazardous waste or products;
- d. Impact to the conservation and preservation of natural resources;
- e. Demand on existing and planned public services, utilities, water resources and energy resources;
- f. Impact on designated scenic and aesthetic transportation corridors;
- g. Compatibility with surrounding land uses;
- h. The size of each individual business permitted in the Neighborhood Commercial, Village Mixed Use, or Town Center Mixed Use land uses shall comply with the guidelines established within the Policy 1.4.6; and
- i. The height of each business permitted in the Neighborhood Commercial, Village Mixed Use, or Town Center Mixed Use land uses shall comply with the guidelines established in Policy 1.4.7 of this *Element*.

Given the isolated nature of the site and the development commitments on the surrounding properties, the potential for strip commercial is low. The most likely direction for strip commercial is to south where the land use is controlled by Lake County and is currently agriculture with the potential for larger lot residential development. Commercial growth in any other direction is blocked. The applicants submitted an environmental assessment of the site noting only the presence of gopher tortoise, which can be managed through a permit process. The plan design avoids the limited flood prone area on the site. The applicant has submitted a concept plan showing the planned development can comply with the comprehensive plan and zoning standards for site development.

POLICY 1.4.2: *Screening Requirement.* The Town shall require new commercial, light industrial, and manufacturing development to install landscaping, visually obstructive fencing or man-made berms, or other appropriate screening techniques concealing the commercial, light industrial, or manufacturing site from areas designated for low or medium density residential if the proposed commercial, light industrial, or manufacturing building is not compatible.

Project screening has been previously discussed.

POLICY 1.4.3: *Availability of Facilities to Support Commercial Development.* The density and intensity of commercial uses shall be compatible with the ability of public facilities to provide adequate services according to adopted level of service standards.

Service availability has been previously discussed. Major development in the area will be extending water and sewer service at some time in the near future.

POLICY 1.4.4: *Provision of Open Space.* All new commercial development shall be subject to the open space standards established in Policy 1.2.2 of this element.

Open space compliance has been previously discussed.

POLICY 1.4.5: *Maximum Intensity of Commercial Uses.* Maximum intensity of use for commercial development is outlined within the respective land use categories and further refined in the Land Development Regulations.

The project complies with the applicable floor area ratio standards.

POLICY 1.4.6: *Commercial Building Size Limitations.* Individual businesses within the Town Center Mixed Use and Neighborhood Commercial shall be limited to 5,000 sq. ft. unless a waiver is granted to the developer by the Town Council. Individual businesses within the Village Mixed Use land uses shall be limited to 30,000 sq. ft. unless a waiver is granted to the developer by the Town Council. These guidelines shall be used to determine the maximum allowable size for all new commercial buildings in Town. Waivers shall be based on the particular needs of the individual business, the compatibility of the proposed building and business with the business site and other affected development, enhanced architectural design of the proposed building, and other factors which the Town Council determines as relevant to development of the proposed site and impacts to the general area.

The applicant is requesting a waiver to allow a 6,000 square foot building.

POLICY 1.4.7: *Commercial Building Height Limitations.* Commercial buildings within the Town Center Mixed Use, Village Mixed Use, and Neighborhood Commercial land uses shall be limited to a maximum of 35 feet in height.

The applicant is proposing a one-story building of less than 35 feet in height.

POLICY 1.4.8: *Acceptable Uses within Commercial Areas.* Activities allowed within areas designated for commercial uses established in the Town Center Mixed Use, Village Mixed Use, or Neighborhood Commercial land uses shall be limited to the following:

1. Retail business (drive-thru establishments in the Town Center Mixed Use shall be located to the rear of properties fronting on Central Avenue)
2. Community centers and fraternal lodges;
3. Hotels or motels;
4. Marinas;
5. Service businesses, Personal Services such as barber/beauty, personal training, spa, salons, pottery shops, art/painting galleries or studios, dance studios, etc.;
6. Professional and Business offices;
7. Veterinarian offices, provided the facility has no outside kennels;

- 8. Financial Institutions and banks;
- 9. Residential development, low, medium, or high density (second story);
- 10. Recreation and Parks;
- 11. Manufacturing, as permitted according to policies cited in this *Element*;
- 12. Elementary and middle schools in the Neighborhood Commercial land use; and
- 13. Elementary, middle, and high schools in the Village Mixed Use land use.

The proposed use is listed at number 7.

POLICY 1.4.9: *Strip Commercial Development and State Road 19 and County Road 48.* The Town shall discourage strip commercial style development from occurring along State Road 19 and County Road 48. Prior to the approval of each proposed annexations along the State Road 19 and County Road 48 corridors, the Town shall consider the potential of a strip commercial style development being established as a direct result of such

The potential for strip commercial has been previously discussed. The only route for expansion from this proposed commercial site is to the south which is controlled by Lake County.

POLICY 1.4.10: *Adequate Commercial Land and the Future Land Use Map.* The Town will ensure that adequate land is designated on the *Future Land Use Map* to support the commercial needs of the residents and guests of Howey-in-the-Hills during the planning period. All such lands shall be compatible and consistent with the surrounding land uses.

While the goal for commercial development is to direct new commercial projects to the Central Avenue corridor or to the Village Mixed Use projects, the small size and isolated nature of the subject property suggests commercial as a possible option. The currently applied land use and zoning classifications block development of the site as the site is too small to meet their minimum standards. There are no nearby residential units that might be adversely affected by a commercial project at this location, and the parcel is likely too small to support some type of multi-family development.

Proposed Zoning Amendment

The most appropriate zoning and the zoning consistent with the recommended land use designation is also Neighborhood Commercial (Section 2.02.05 in the land development code). Under the NC zoning veterinary offices and clinics are designated as a conditional use, which means that they may be permitted if specific conditions are met (Section 2.02.05 B3 k). In this case the only specific condition is that there be no outside kennels (Section 6.02.13). The applicant has agreed to abide by this condition,

and a note to this effect will be required on the approved site plan. The specific requirements of the NC Neighborhood Commercial Zoning are as follows:

Requirement	Standard	Vet Site	Future Site
Minimum Lot Size	0.5 Acres	2.0 Acres	2.45 Acres
Minimum Lot Width	100 feet	333 feet	407 feet
Minimum Lot Depth	150 feet	262 feet	262 feet
Maximum Building Height	35 feet	>35 feet	>35
Maximum FAR	0.50%	0.07%	TBD
Maximum Lot Coverage	70%	40.1%	TBD
Setbacks			
Front	30 feet	74.5 feet	TBD
Side	20 feet	44.5 feet	TBD
Side	30 feet	202.2 feet	TBD
Rear	30 feet	117.4 feet	TBD

Both of the proposed development sites will meet the minimum dimensional requirements should the applicant elect to develop them as separate parcels. The proposed veterinary building will meet the other dimensional requirements, and any future buildings will be required to complete a site plan review process where compliance with the NC standards can be confirmed.

Conditional Use

A conditional use is one that is appropriate for a zoning classification provided that a specific condition or conditions are met. The only specific standard applicable to the veterinary business is the exclusion of outdoor kennels. The use is also required to meet the minimum requirements of the NC zoning classification. The analysis provided above demonstrates that the standards can be met.

Maximum Building Size

The applicant has proposed a 6,000 square foot building as needed to support the proposed business. The Neighborhood Commercial zoning sets a cap of 5,000 square feet unless the Town Council grants a waiver. Technically buildings in excess of 5,000 square feet are listed as a conditional use in NC, but there are no specific criteria called out in Chapter 6. Policy 1.4.6 on commercial building size (see text above) gives some guidance on the criteria to be applied. The policy cites the following criteria:

1. Needs of the business
2. Compatibility with the business and business site
3. Other affected development
4. Enhanced architectural design
5. Other items

We assume the applicant has sized the building based on his current and future business needs, and the analysis to this point has demonstrated the building is

compatible with the site (meets or exceeds standards). The analysis has also demonstrated limited, if any, effect on nearby development. With regard to the architectural design, the staff recommends a condition that the buildings be designed to meet the architectural standards for non-residential development as set out in Section 4.06.05 and Section 4.06.06.

Recommendation

The Planning Board recommended to Town Council the amendment of the future land use map to designate the subject property as neighborhood commercial and assign neighborhood commercial zoning to the parcel. The Planning Board also recommended the veterinary business be approved as a conditional use provided that no outside kennels are constructed and that this limitation be noted on the the final site plan. The Planning Board also recommended the Town Council grant the waiver to allow the 6,000 square foot building provided the applicant meets or exceeds the design requirements of Section 4.06.05 and 4.06.06 of the Town's land development code. Compliance with the building design requirements are to be confirmed with the final site plan approval.



TMHConsulting@cfl.rr.com
97 N. Saint Andrews Dr.
Ormond Beach, FL 32174
PH: 386.316.8426

MEMORANDUM

TO: Town of Howey-in-the-Hills Planning Board
CC: J. Brock, Town Clerk
FROM: Thomas Harowski, AICP, Planning Consultant
SUBJECT: Esch Veterinary Office Development Proposal
DATE: May 15, 2024

The subject property is a 4.45-acre parcel located on SR-19 south of Revels Road (ALT 1704171). The applicant is seeking to construct a veterinary office and provide at least one additional parcel for future office or retail use. Based on the survey, the parcel measures about 740 feet along SR 19 with a depth of 262 feet. The parcel is rectangular and slopes from SR 19 at 100 feet in elevation to the west where the elevation is approximately 85 feet at the western boundary. The environmental assessment report submitted with the application shows no wetlands on site and only a minor impact of Flood Zone A property (2012 map) along the western fringe of the site. Just off the site to the west is a wooded depressional area that likely receives stormwater runoff from the subject property. The subject parcel has some scattered trees on site.

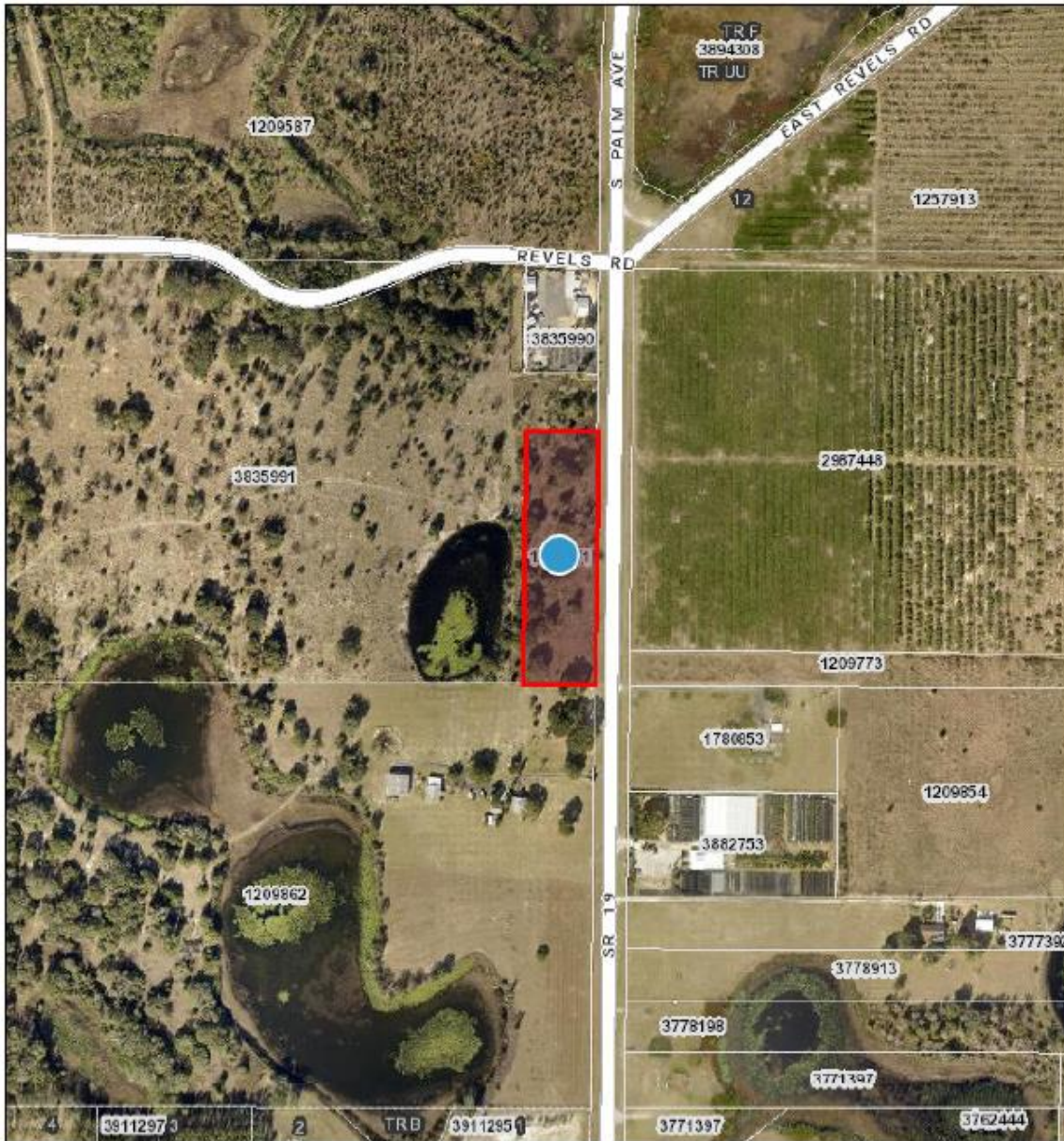
The property is designated Village Mixed Use on the future land use map which requires PUD zoning. The future land use designation may have been applied in error when the original Mission Rise project was approved. At 4.45 acres the property is too small to meet the minimum size for VMU land use, and the Town needs to change the land use and zoning to a classification that is more suitable for the parcel. This revision is the same process used for the parcel at Revels Road and SR 19 which has been developed as a landscape business and plant nursery.

To accomplish the land use and zoning changes and to take the steps to accommodate the proposed development, the following actions are required:

1. Adopt a small-scale amendment to the future land use map.
2. Adopt zoning consistent with the future land use designation.
3. Grant a conditional use approval for a veterinary clinic.
4. Grant a variance to allow a building larger than 6,000 square feet in NC
5. Approve a preliminary site plan for the construction of any proposed buildings
6. Approve a final site plan for the proposed buildings
7. Approve a subdivision plat or lot split for any proposed lots.

The current review program will address items one through four. The Town has sufficient information to review the application for preliminary site plan approval as well, but the necessary advertising for the preliminary site plan could not be completed in sufficient time for the May meeting. The preliminary site plan will need to be addressed at the June meeting.

Esch Parcel Location



May 15, 2024

1:5,000

Comprehensive Plan Amendment

As noted in the introduction, the current land use and zoning assignment for the subject parcel require more land than is available to meet code requirements. The assignment of Village Mixed Use land use which requires Planned Unit Development (PUD) zoning may have been made in error. In 2021 the Town addressed a similar case for a property also owned by the Chon Trust. This parcel, at the southwest corner of the intersection of Revels Road with SR 19, was changed to an industrial land use to allow for the development of a conditional use – the plant nursery which is currently operating on the site. The subject parcel is seeking the same treatment, although with different land uses. Based on the comprehensive plan menu of future land uses, the land use which most closely supports the proposed use is Neighborhood Commercial. The first determination is whether the property is suitable for Neighborhood Commercial Land Use.

The parcel is the last parcel in the Town going south on SR 19. The property to the west and to the north of the subject property is in the Mission Rise development which is currently under consideration by the Town for a residentially based mixed use development. The residential portion of the Mission Rise project, if approved, is west of the subject parcel. The small tract to the north of the subject parcel is proposed for use as a trail head for the bicycle system and the closest areas to west are proposed for stormwater retention area. Also to the north of the subject property is the previously discussed landscape nursery, and then across Revels Road is the beginning of The Reserve mixed use development. Opposite the subject property to the east is the Watermark residential PUD. This approved development is separated from the subject property by SR 19 and then a project buffer. To the south is land in unincorporated Lake County which is designated as Rural Transition and zoned agriculture. The Rural Transition land use allows development up to one unit per acre.

Any amendment of the future land use designation requires the proposed land use to be consistent with the goals, objectives, and policies of the comprehensive plan, to be able to be served by the necessary public services at the time of development and to avoid urban sprawl. The proposed amendment will be a small-scale map amendment. The process for approving a small-scale map amendment requires a recommendation from the planning board and approval by the Town Council with appropriate public involvement and intergovernmental coordination followed by a submittal of the amendment to the Florida Department of Economic Opportunity for review. Typically, the DEO will not conduct a detailed review small scale map amendments, but will act if other review agencies or the general public raise issues of concern.

In addition to the application form, the applicant submitted a concept site plan showing the anticipated layout for an office building of 6,000 square feet along with parking and stormwater management facilities. This review is not a formal site plan review, but the plan submitted by the applicant will be used to analyze the request in comparison with the comprehensive plan goals, objectives, and policies.

Public Policy Considerations

The following policies are drawn from the Town’s comprehensive plan Future Land Use Element and are applicable to the requested map amendment.

Policy 1.1.1 contains a section on the Neighborhood Commercial Land Use presenting limits on density and intensity of development. The key numbers are:

Maximum Floor Area Ratio (FAR)	0.50
Maximum Impervious Surface Ratio (ISR)	0.70
Maximum Building Size	5,000 square feet
Maximum Building Height	35 feet.

Based on the proposed site layout the project will comply with all the dimensional requirements except for the maximum building size. The applicant is seeking a waiver of the 5,000 square foot building maximum.

Policy 1.1.2 contains a section on the Neighborhood Commercial Land Use listing the uses permitted in neighborhood commercial development noting general commercial categories including general commercial, limited commercial and professional office along with examples of each type.

The Neighborhood Commercial Zoning Classification lists Animal Hospital or Veterinary Clinic as a conditional use with the only condition being no outdoor kennels. The applicant has agreed to the condition.

Policy 1.2.2 lists open space requirements for various land use categories. The applicable open space minimum area for Neighborhood Commercial is 30% of the gross land area. This is the inverse of the maximum impervious surface ratio.

The proposed development plan has a maximum impervious area of 40% leaving the balance of the site for preserved flood plain area, stormwater retention and buffers.

Policy 1.2.3 requires the Town to protect residential areas from incompatible non-residential development.

The property location does not directly abut current and planned residential development. The Watermark property is separated from the subject parcel by SR-19 and their buffer area. There is no residential development to the north until the north side of Revels Road with two intervening properties including the plant nursery business. The land to the south is agricultural requiring large lot (one acre) development, and the land to west has residential lots within the proposed PUD that are buffered from the subject property. The subject parcel planned development provides stormwater retention and preserved flood prone area as additional spacing from property to the west.

Policy 1.2.4 addresses screening requirements for non-residential uses.

As noted above, the site does provide some screening from the closest residential properties in addition to the buffers on the adjacent parcels. The project will provide buffers as required by Town code.

Policy 1.2.8 requires the Town to conduct a review of its ability to meet public service demands created by the application.

The property is not served by either potable water or sewer. The development will need to initially use a well and septic system until services are extended to this area. The applicant will be required to connect when services become available. The well can then be converted to irrigation use. The applicant has accepted this condition. (Note: this is the same water and sewer arrangement applied to the plant nursery property.) The applicant provided a traffic analysis and requested the project be exempt from a full traffic impact assessment based on the low volumes generated. The Town engineer has concurred with the exemption. Stormwater will be managed on site. Recreation services and school capacity do not apply to the commercial development.

Objective 1.4 of the Future Land Use Element includes a list of specific policies related to commercial development. A number of these policies address issues covered in the policies enumerated above as well as covering other topics. Objective 1.4 and supporting policies are presented below with commentary on the proposed future land use map amendment.

OBJECTIVE 1.4: *Commercial Planning Activities.* Ensure the Town’s sustainability by allocating sufficient land area to accommodate commercial activities which provide a level of employment as well as goods and services demanded by local residents and guest with consideration to fiscal and environmental impacts to the Town of Howey-in-the-Hills.

POLICY 1.4.1: *Location and Distribution of Commercial Sites.* The location and distribution of commercial land use districts delineated on the *Future Land Use Map* shall be determined according to the following criteria:

- a. Promote mixed use land use categories to prevent strip commercial centers and reduce the dependability on the automobile;
- b. Promote the integration of uses to include live-work environments;
- c. Ability to comply with adopted performance standards for preventing or minimizing nuisance impacts, such as emission of air pollutants, noise, odor, and generation of hazardous waste or products;

- d. Impact to the conservation and preservation of natural resources;
- e. Demand on existing and planned public services, utilities, water resources and energy resources;
- f. Impact on designated scenic and aesthetic transportation corridors;
- g. Compatibility with surrounding land uses;
- h. The size of each individual business permitted in the Neighborhood Commercial, Village Mixed Use, or Town Center Mixed Use land uses shall comply with the guidelines established within the Policy 1.4.6; and
- i. The height of each business permitted in the Neighborhood Commercial, Village Mixed Use, or Town Center Mixed Use land uses shall comply with the guidelines established in Policy 1.4.7 of this *Element*.

Given the isolated nature of the site and the development commitments on the surrounding properties, the potential for strip commercial is low. The most likely direction for strip commercial is to south where the land use is controlled by Lake County and is currently agriculture with the potential for larger lot residential development. Commercial growth in any other direction is blocked. The applicants submitted an environmental assessment of the site noting only the presence of gopher tortoise, which can be managed through a permit process. The plan design avoids the limited flood prone area on the site. The applicant has submitted a concept plan showing the planned development can comply with the comprehensive plan and zoning standards for site development.

POLICY 1.4.2: *Screening Requirement.* The Town shall require new commercial, light industrial, and manufacturing development to install landscaping, visually obstructive fencing or man-made berms, or other appropriate screening techniques concealing the commercial, light industrial, or manufacturing site from areas designated for low or medium density residential if the proposed commercial, light industrial, or manufacturing building is not compatible.

Project screening has been previously discussed.

POLICY 1.4.3: *Availability of Facilities to Support Commercial Development.* The density and intensity of commercial uses shall be compatible with the ability of public facilities to provide adequate services according to adopted level of service standards.

Service availability has been previously discussed. Major development in the area will be extending water and sewer service at some time in the near future.

POLICY 1.4.4: *Provision of Open Space.* All new commercial development shall be subject to the open space standards established in Policy 1.2.2 of this element.

Open space compliance has been previously discussed.

POLICY 1.4.5: *Maximum Intensity of Commercial Uses.* Maximum intensity of use for commercial development is outlined within the respective land use categories and further refined in the Land Development Regulations.

The project complies with the applicable floor area ratio standards.

POLICY 1.4.6: *Commercial Building Size Limitations.* Individual businesses within the Town Center Mixed Use and Neighborhood Commercial shall be limited to 5,000 sq. ft. unless a waiver is granted to the developer by the Town Council. Individual businesses within the Village Mixed Use land uses shall be limited to 30,000 sq. ft. unless a waiver is granted to the developer by the Town Council. These guidelines shall be used to determine the maximum allowable size for all new commercial buildings in Town. Waivers shall be based on the particular needs of the individual business, the compatibility of the proposed building and business with the business site and other affected development, enhanced architectural design of the proposed building, and other factors which the Town Council determines as relevant to development of the proposed site and impacts to the general area.

The applicant is requesting a waiver to allow a 6,000 square foot building.

POLICY 1.4.7: *Commercial Building Height Limitations.* Commercial buildings within the Town Center Mixed Use, Village Mixed Use, and Neighborhood Commercial land uses shall be limited to a maximum of 35 feet in height.

The applicant is proposing a one-story building of less than 35 feet in height.

POLICY 1.4.8: *Acceptable Uses within Commercial Areas.* Activities allowed within areas designated for commercial uses established in the Town Center Mixed Use, Village Mixed Use, or Neighborhood Commercial land uses shall be limited to the following:

1. Retail business (drive-thru establishments in the Town Center Mixed Use shall be located to the rear of properties fronting on Central Avenue)
2. Community centers and fraternal lodges;
3. Hotels or motels;
4. Marinas;
5. Service businesses, Personal Services such as barber/beauty, personal training, spa, salons, pottery shops, art/painting galleries or studios, dance studios, etc.;
6. Professional and Business offices;
7. Veterinarian offices, provided the facility has no outside kennels;
8. Financial Institutions and banks;

9. Residential development, low, medium, or high density (second story);
10. Recreation and Parks;
11. Manufacturing, as permitted according to policies cited in this *Element*;
12. Elementary and middle schools in the Neighborhood Commercial land use; and
13. Elementary, middle, and high schools in the Village Mixed Use land use.

The proposed use is listed at number 7.

POLICY 1.4.9: *Strip Commercial Development and State Road 19 and County Road 48.* The Town shall discourage strip commercial style development from occurring along State Road 19 and County Road 48. Prior to the approval of each proposed annexations along the State Road 19 and County Road 48 corridors, the Town shall consider the potential of a strip commercial style development being established as a direct result of such

The potential for strip commercial has been previously discussed. The only route for expansion from this proposed commercial site is to the south which is controlled by Lake County.

POLICY 1.4.10: *Adequate Commercial Land and the Future Land Use Map.* The Town will ensure that adequate land is designated on the *Future Land Use Map* to support the commercial needs of the residents and guests of Howey-in-the-Hills during the planning period. All such lands shall be compatible and consistent with the surrounding land uses.

While the goal for commercial development is to direct new commercial projects to the Central Avenue corridor or to the Village Mixed Use projects, the small size and isolated nature of the subject property suggests commercial as a possible option. The currently applied land use and zoning classifications actually block development of the site as the site is too small to meet their minimum standards. There are no nearby residential units that might be adversely affected by a commercial project at this location, and the parcel is likely too small to support some type of multi-family development.

Proposed Zoning Amendment

The most appropriate zoning and the zoning consistent with the recommended land use designation is also Neighborhood Commercial (Section 2.02.05 in the land development code). Under the NC zoning veterinary offices and clinics are designated as a conditional use, which means that they may be permitted if specific conditions are met (Section 2.02.05 B3 k). In this case the only specific condition is that there be no outside kennels (Section 6.02.13). The applicant has agreed to abide by this condition,

and a note to this effect will be required on the approved site plan. The specific requirements of the NC Neighborhood Commercial Zoning are as follows:

Requirement	Standard	Vet Site	Future Site
Minimum Lot Size	0.5 Acres	2.0 Acres	2.45 Acres
Minimum Lot Width	100 feet	333 feet	407 feet
Minimum Lot Depth	150 feet	262 feet	262 feet
Maximum Building Height	35 feet	>35 feet	>35
Maximum FAR	0.50%	0.07%	TBD
Maximum Lot Coverage	70%	40.1%	TBD
Setbacks			
Front	30 feet	74.5 feet	TBD
Side	20 feet	44.5 feet	TBD
Side	30 feet	202.2 feet	TBD
Rear	30 feet	117.4 feet	TBD

Both of the proposed development sites will meet the minimum dimensional requirements should the applicant elect to develop them as separate parcels. The proposed veterinary building will meet the other dimensional requirements, and any future buildings will be required to complete a site plan review process where compliance with the NC standards can be confirmed.

Conditional Use

A conditional use is one that is appropriate for a zoning classification provided that a specific condition or conditions are met. The only specific standard applicable to the veterinary business is the exclusion of outdoor kennels. The use is also required to meet the minimum requirements of the NC zoning classification. The analysis provided above demonstrates that the standards can be met.

Minimum Building Size

The applicant has proposed a 6,000 square foot building as needed to support the proposed business. The Neighborhood Commercial zoning sets a cap of 5,000 square feet unless the Town Council grants a waiver. Technically buildings in excess of 5,000 square feet are listed as a conditional use in NC, but there are no specific criteria called out in Chapter 6. Policy 1.4.6 on commercial building size (see text above) gives some guidance on the criteria to be applied. The policy cites the following criteria:

1. Needs of the business
2. Compatibility with the business and business site
3. Other affected development
4. Enhanced architectural design
5. Other items

We assume the applicant has sized the building based on his business needs, and the analysis to this point has demonstrated the building is compatible with the site (meets or

exceeds standards). The analysis has also demonstrated limited, if any, effect on nearby development. With regard to the architectural design, the staff recommends a condition that the buildings be designed to meet the architectural standards for non-residential development as set out in Section 4.06.05 and Section 4.06.06.

Recommendation

The staff recommends the Planning Board recommend to Town Council the amendment of the future land use map to designate the subject property as neighborhood commercial and assign neighborhood commercial zoning to the parcel. The staff further recommends the Planning Board recommend the veterinary business as a conditional use provided that no outside kennels are constructed and that this limitation be noted on the final site plan. The staff further recommends that the Planning Board recommend the Town Council grant the waiver to allow the 6,000 square foot building provided the applicant meets or exceeds the design requirements of Section 4.06.05 and 4.06.06 of the Town's land development code. Compliance with the building design requirements are to be confirmed with the final site plan approval.

ORDINANCE NO. 2024-008

AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO LAND USE; REZONING A 4.45-ACRE PARCEL OF LAND LOCATED ON THE WEST SIDE OF STATE ROAD 19 AND SOUTH OF REVELS ROAD AND IDENTIFIED WITH LAKE COUNTY PROPERTY APPRAISER PARCEL NUMBER 02-21-25-0002-000-00500 AND ALTERNATE KEY NUMBER 1704171; AMENDING THE TOWN’S ZONING MAP TO ZONE THE PROPERTY FROM “VILLAGE MIXED USE PLANNED USE DEVELOPMENT” TO “NEIGHBORHOOD COMMERCIAL”; PROVIDING FOR CONFLICTING ORDINANCES, SEVERABILITY, CODIFICATION AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA:

Section 1. Findings. In adopting this ordinance, the Town Council of the Town of Howey-in-the-Hills, Florida hereby makes the following findings:

(1) By enacting its Ordinance No. 2024-007 on July 22, 2024, the Town Council amended the Future Land Use Element of the Town’s Comprehensive Plan to designate the 4.45-acre parcel of land described in **Attachment A** to this ordinance for the future land use of “Neighborhood Commercial” on the Town’s Future Land Use Map.

(2) The Town Council has determined that rezoning the Property from “Village Mixed Use Planned Unit Development” to “Neighborhood Commercial” is consistent with both the Town’s Comprehensive Plan and the Town’s Land Development Code (LDC) and will not adversely affect the public health, safety, and welfare of the Town.

Section 2. Amendment of the Official Zoning Map. The Town Council hereby amends the Town’s Official Zoning Map to zone the subject property Neighborhood Commercial. Use of the Property under its Neighborhood Commercial zoning is subject to the conditions, requirements, restrictions, and other terms of the following:

- (1) Ordinance 2024-007 and this Ordinance 2024-008;
- (2) The Town’s Land Development Code; and
- (3) All other Town ordinances governing the development of property zoned Neighborhood Commercial.

Section 3. Severability. If any part of this ordinance is declared by a court of competent jurisdiction to be void, unconstitutional, or unenforceable, the remaining parts of this ordinance shall remain in full effect. To that end, this ordinance is declared to be severable.

Section 4. Conflicts. In a conflict between this ordinance and other existing ordinances, this ordinance shall control and supersede.

Section 5. Codification. The amendment to the Official Zoning Map described in Section 2 shall be codified and made part of the Town’s LDC and Official Zoning Map.

Section 6. Effective Date. This ordinance shall take effect upon the later of (i) its enactment by the Town Council or (ii) the date on which Ordinance 2024-007, designating the future land use for the subject property, takes effect.

PASSED AND ORDAINED this 22nd day of July, 2024, by the Town Council of the Town of Howey-in-the-Hills, Florida.

**TOWN OF HOWEY-IN-THE-HILLS,
FLORIDA**

By: its Town Council

By: _____
Martha MacFarlane, Mayor

ATTEST:

APPROVED AS TO FORM AND LEGALITY
(for use and reliance of the Town only)

John Brock, Town Clerk

Thomas J. Wilkes, Town Attorney

Planning and Zoning hearing held **May 23, 2024**

First Reading held **June 24, 2024**

Second Reading and Adoption held **July 22, 2024**

Advertised **July 12, 2024**

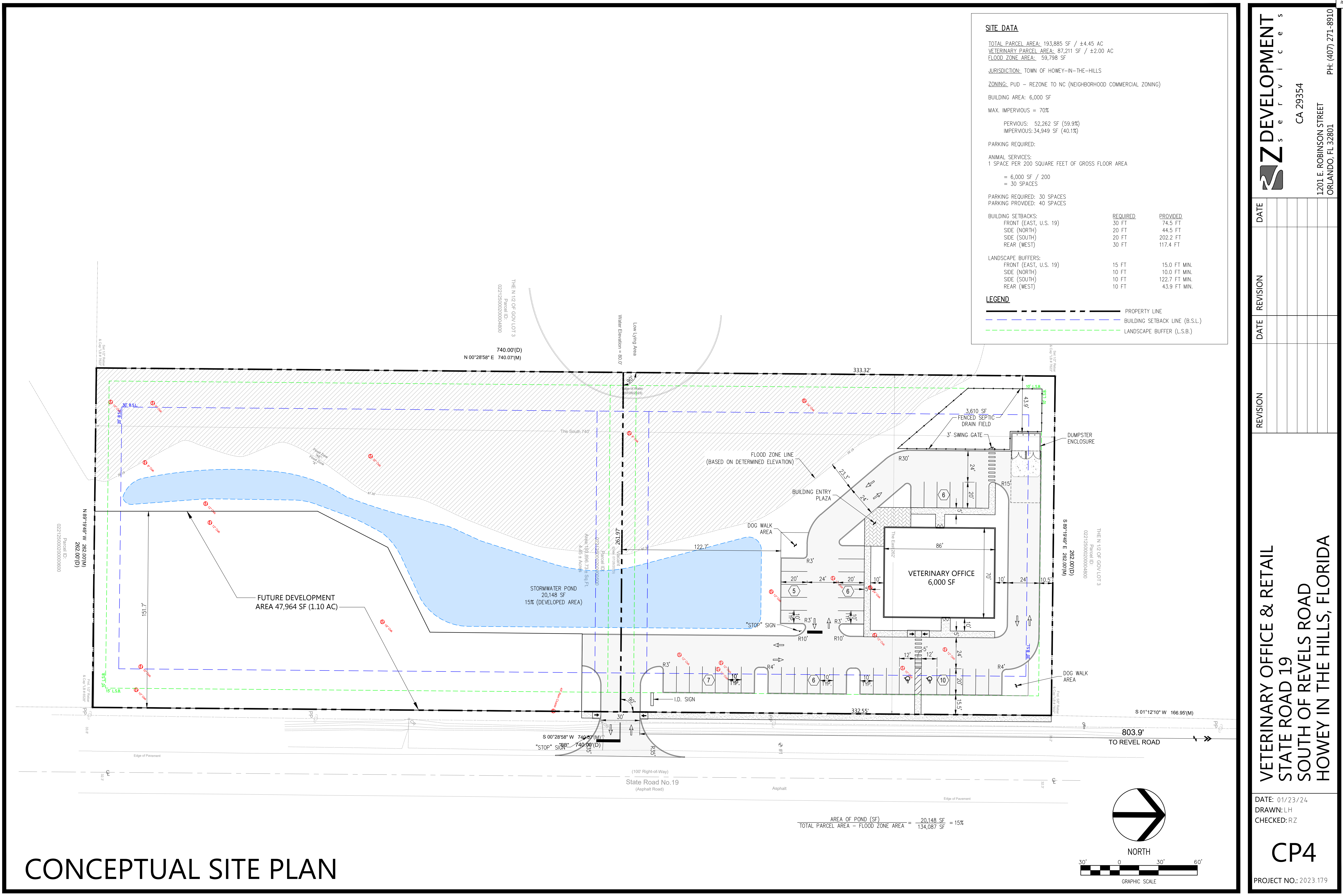
ATTACHMENT A
LEGAL DESCRIPTION

THE SOUTH 740 FEET OF THE EAST 262 FEET OF THE FOLLOWING DESCRIBED PROPERTY:

NORTH HALF OF GOVERNMENT LOT 3, SECTION 2, TOWNSHIP 21 SOUTH, RANGE 25 EAST, LAKE COUNTY, FLORIDA. LYING WEST OF THE RIGHT OF WAY FOR STATE ROAD 19.

Lake County Property Appraiser Parcel No. 02-21-25-0002-000-00500

ALTKEY No. 1704171



SITE DATA

TOTAL PARCEL AREA: 193,885 SF / ±4.45 AC
 VETERINARY PARCEL AREA: 87,211 SF / ±2.00 AC
 FLOOD_ZONE AREA: 59,798 SF

JURISDICTION: TOWN OF HOWEY-IN-THE-HILLS
 ZONING: PUD - REZONE TO NC (NEIGHBORHOOD COMMERCIAL ZONING)
 BUILDING AREA: 6,000 SF
 MAX. IMPERVIOUS = 70%

PERVIOUS: 52,262 SF (59.9%)
 IMPERVIOUS: 34,949 SF (40.1%)

PARKING REQUIRED:
 ANIMAL SERVICES:
 1 SPACE PER 200 SQUARE FEET OF GROSS FLOOR AREA
 = 6,000 SF / 200
 = 30 SPACES

PARKING REQUIRED: 30 SPACES
 PARKING PROVIDED: 40 SPACES

BUILDING SETBACKS:

	REQUIRED	PROVIDED
FRONT (EAST, U.S. 19)	30 FT	74.5 FT
SIDE (NORTH)	20 FT	44.5 FT
SIDE (SOUTH)	20 FT	202.2 FT
REAR (WEST)	30 FT	117.4 FT

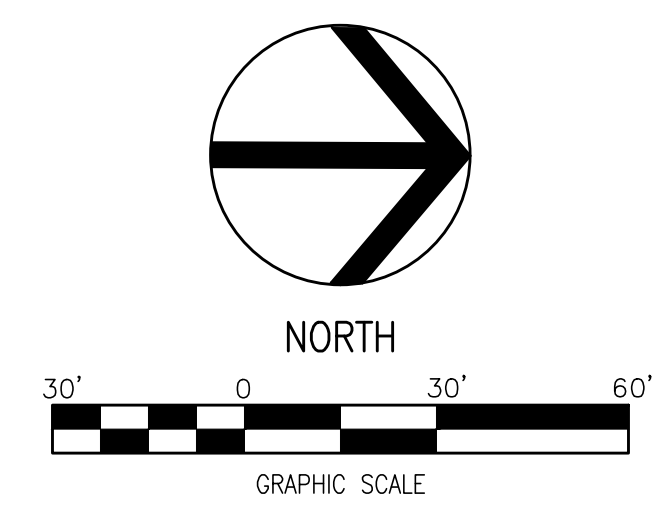
LANDSCAPE BUFFERS:

	REQUIRED	PROVIDED
FRONT (EAST, U.S. 19)	15 FT	15.0 FT MIN.
SIDE (NORTH)	10 FT	10.0 FT MIN.
SIDE (SOUTH)	10 FT	122.7 FT MIN.
REAR (WEST)	10 FT	43.9 FT MIN.

LEGEND

- PROPERTY LINE
- BUILDING SETBACK LINE (B.S.L.)
- LANDSCAPE BUFFER (L.S.B.)

AREA OF POND (SF) = 20,148 SF
 TOTAL PARCEL AREA - FLOOD_ZONE AREA = 134,087 SF = 15%



Z DEVELOPMENT
 s e r v i c e s
 CA 29354
 1201 E. ROBINSON STREET
 ORLANDO, FL 32801
 PH: (407) 271-8910

REVISION	DATE	REVISION	DATE

VETERINARY OFFICE & RETAIL
 STATE ROAD 19
 SOUTH OF REVELS ROAD
 HOWEY IN THE HILLS, FLORIDA

DATE: 01/23/24
 DRAWN: LH
 CHECKED: RZ

CP4

PROJECT NO.: 2023.179



TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
PETITION FOR REZONING
CHECKLIST AND REQUIREMENTS

VARIANCE APPLICATION CHECKLIST

- General Land Development Application
- Application Fee and Estimated Deposit
- Description of Requested Zoning Amendment
- List of property owners within 300 feet
- One signed and sealed survey of the property (no more than 2 years old).
- Legal Description
- Notarized Authorization of Owner (if applicant is other than owner or attorney for owner).

PUBLIC NOTIFICATION (Sec. 4.13.03)

The applicant shall provide written notice to property owners within 300 feet regarding his intention to seek a rezoning. Notice shall be sent by certified mail no later than ten (10) days prior to the scheduled meeting and shall include the date, time and place of the public hearing and a description of the proposed rezoning. A notice letter will be provided to the applicant by the Town.

In addition to written notice Town staff shall also post a notice on the subject property ten days prior to the public hearing and publish a notice of the hearing in a newspaper of general circulation at least ten (10) days prior to the public hearing.

REZONING HEARING PROCESS

The Planning and Zoning Board shall review the application for rezoning at its next available meeting following receipt of a completed application. The Planning and Zoning Board shall make a recommendation to the Town Council as to whether to approve, approve with changes or deny the rezoning. Upon receipt of the recommendation from the Planning and Zoning Board, the Town Council shall schedule a public hearing on the rezoning application and shall approve, approve with changes or deny the rezoning.

REZONING REQUEST

The applicant is seeking a rezoning of the property described in the attached legal description as follows:

Proposed Zoning: NC - Neighborhood Commercial

Requested Zoning: NC - Neighborhood Commercial

Zoning on Adjacent Parcels: North: PUD (Mission Rise)

East: ROW / MDR - Medium Density Residential 1

South: Country A (Agriculture Dist)

West: PUD (Mission Rise)

Parcel Size: Total parcel 4.45 acres, veterinary +/- 2.0 acres. Flood Zone Area 59,798 sf

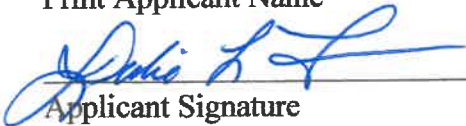
REZONING REQUIREMENTS

The following items must be completed in sufficient detail to allow the Town to determine if the application complies with the criteria for approving a rezoning. Attach any supplemental information that can assist in understanding the rezoning request.

1. Is the rezoning request consistent with the Town's comprehensive plan? Yes.
2. Describe any changes in circumstances of conditions affecting the property and the surrounding area that support a change in the current zoning. Adjacent parcel to the north developed a commercial retail business.
3. Will the proposed rezoning have any negative effects on adjacent properties? No.
4. Will the proposed rezoning have any impacts upon natural resources? No.
5. Will the proposed rezoning have any impacts upon adjacent properties? No.
6. Will the rezoning create any impacts on services including schools, transportation, utilities, stormwater management and solid waste disposal? The impacts would be to to transportation, utilities, stormwater management and solid waste disposal.
7. Are there any mistakes in the assignment of the current zoning classification?
Possibly, it was mentioned during the pre-application meeting that the parcel is too small to meet the minimum requirements for a VMU/PUD project. It was discussed with staff that this may have been done in error.

Julie Farr

Print Applicant Name


Applicant Signature

4/3/24

Date



TMHConsulting@cfl.rr.com
97 N. Saint Andrews Dr.
Ormond Beach, FL 32174
PH: 386.316.8426

MEMORANDUM

TO: Town of Howey-in-the-Hills Planning Board
CC: J. Brock, Town Clerk
FROM: Thomas Harowski, AICP, Planning Consultant
SUBJECT: Esch Veterinary Office Development Proposal
DATE: May 15, 2024

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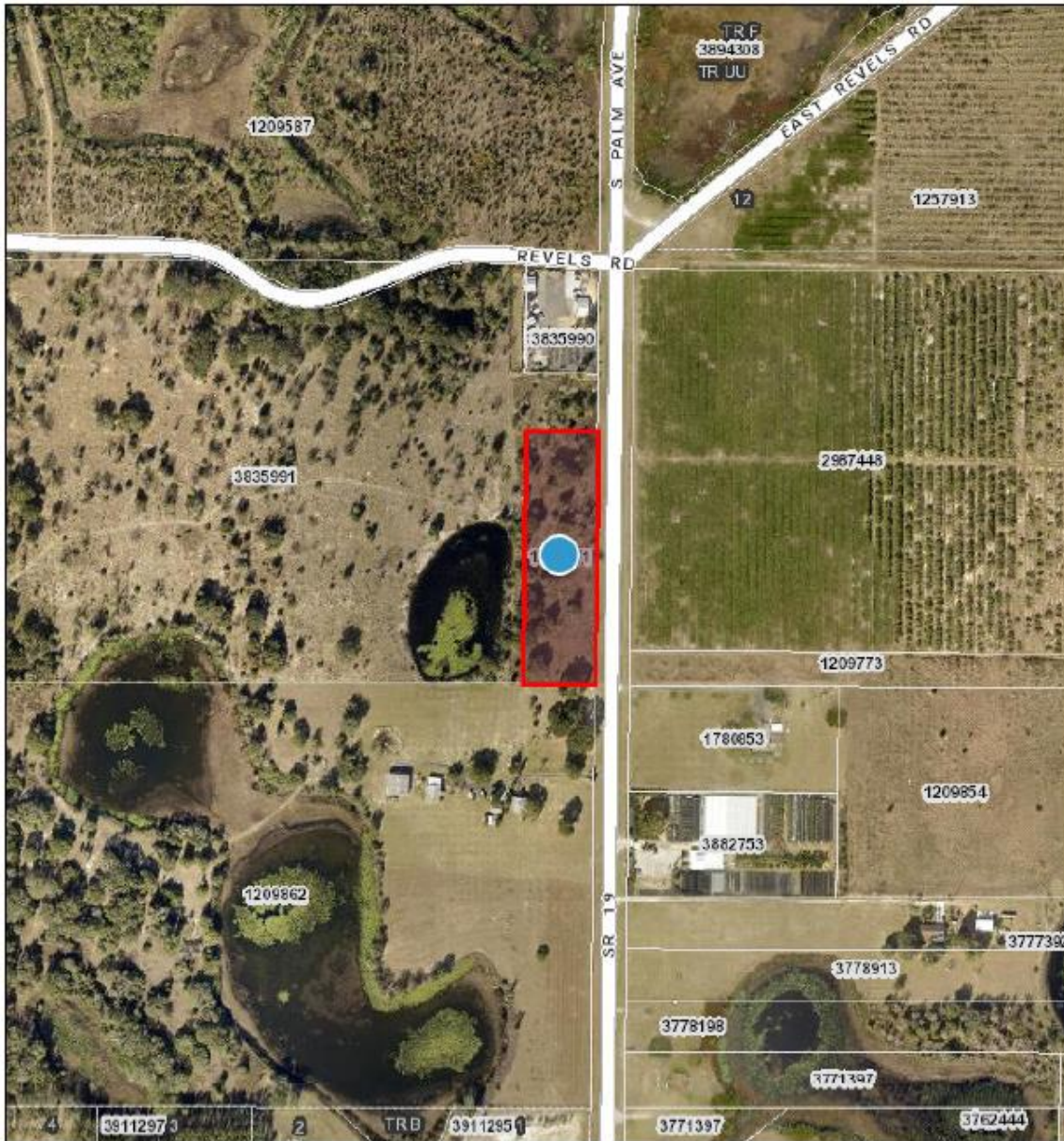
The property is designated Village Mixed Use on the future land use map which requires PUD zoning. The future land use designation may have been applied in error when the original Mission Rise project was approved. At 4.45 acres the property is too small to meet the minimum size for VMU land use, and the Town needs to change the land use and zoning to a classification that is more suitable for the parcel. This revision is the same process used for the parcel at Revels Road and SR 19 which has been developed as a landscape business and plant nursery.

To accomplish the land use and zoning changes and to take the steps to accommodate the proposed development, the following actions are required:

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Esch Parcel Location



May 15, 2024

1:5,000

Comprehensive Plan Amendment

As noted in the introduction, the current land use and zoning assignment for the subject parcel require more land than is available to meet code requirements. The assignment of Village Mixed Use land use which requires Planned Unit Development (PUD) zoning may have been made in error. In 2021 the Town addressed a similar case for a property also owned by the Chon Trust. This parcel, at the southwest corner of the intersection of Revels Road with SR 19, was changed to an industrial land use to allow for the development of a conditional use – the plant nursery which is currently operating on the site. The subject parcel is seeking the same treatment, although with different land uses. Based on the comprehensive plan menu of future land uses, the land use which most closely supports the proposed use is Neighborhood Commercial. The first determination is whether the property is suitable for Neighborhood Commercial Land Use.

The parcel is the last parcel in the Town going south on SR 19. The property to the west and to the north of the subject property is in the Mission Rise development which is currently under consideration by the Town for a residentially based mixed use development. The residential portion of the Mission Rise project, if approved, is west of the subject parcel. The small tract to the north of the subject parcel is proposed for use as a trail head for the bicycle system and the closest areas to west are proposed for stormwater retention area. Also to the north of the subject property is the previously discussed landscape nursery, and then across Revels Road is the beginning of The Reserve mixed use development. Opposite the subject property to the east is the Watermark residential PUD. This approved development is separated from the subject property by SR 19 and then a project buffer. To the south is land in unincorporated Lake County which is designated as Rural Transition and zoned agriculture. The Rural Transition land use allows development up to one unit per acre.

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Based on the proposed site layout the project will comply with all the dimensional requirements except for the maximum building size. The applicant is seeking a waiver of the 5,000 square foot building maximum.

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The Neighborhood Commercial Zoning Classification lists Animal Hospital or Veterinary Clinic as a conditional use with the only condition being no outdoor kennels. The applicant has agreed to the condition.

Policy 1.2.2 lists open space requirements for various land use categories. The applicable open space minimum area for Neighborhood Commercial is 30% of the gross land area. This is the inverse of the maximum impervious surface ratio.

The proposed development plan has a maximum impervious area of 40% leaving the balance of the site for preserved flood plain area, stormwater retention and buffers.

Policy 1.2.3 requires the Town to protect residential areas from incompatible non-residential development.

The property location does not directly abut current and planned residential development. The Watermark property is separated from the subject parcel by SR-19 and their buffer area. There is no residential development to the north until the north side of Revels Road with two intervening properties including the plant nursery business. The land to the south is agricultural requiring large lot (one acre) development, and the land to west has residential lots within the proposed PUD that are buffered from the subject property. The subject parcel planned development provides stormwater retention and preserved flood prone area as additional spacing from property to the west.

Policy 1.2.4 addresses screening requirements for non-residential uses.

As noted above, the site does provide some screening from the closest residential properties in addition to the buffers on the adjacent parcels. The project will provide buffers as required by Town code.

Policy 1.2.8 requires the Town to conduct a review of its ability to meet public service demands created by the application.

The property is not served by either potable water or sewer. The development will need to initially use a well and septic system until services are extended to this area. The applicant will be required to connect when services become available. The well can then be converted to irrigation use. The applicant has accepted this condition. (Note: this is the same water and sewer arrangement applied to the plant nursery property.) The applicant provided a traffic analysis and requested the project be exempt from a full traffic impact assessment based on the low volumes generated. The Town engineer has concurred with the exemption. Stormwater will be managed on site. Recreation services and school capacity do not apply to the commercial development.

Objective 1.4 of the Future Land Use Element includes a list of specific policies related to commercial development. A number of these policies address issues covered in the policies enumerated above as well as covering other topics. Objective 1.4 and supporting policies are presented below with commentary on the proposed future land use map amendment.

OBJECTIVE 1.4: *Commercial Planning Activities.* Ensure the Town's sustainability by allocating sufficient land area to accommodate commercial activities which provide a level of employment as well as goods and services demanded by local residents and guest with consideration to fiscal and environmental impacts to the Town of Howey-in-the-Hills.

POLICY 1.4.1: *Location and Distribution of Commercial Sites.* The location and distribution of commercial land use districts delineated on the *Future Land Use Map* shall be determined according to the following criteria:

- a. Promote mixed use land use categories to prevent strip commercial centers and reduce the dependability on the automobile;
- b. Promote the integration of uses to include live-work environments;
- c. Ability to comply with adopted performance standards for preventing or minimizing nuisance impacts, such as emission of air pollutants, noise, odor, and generation of hazardous waste or products;

- d. Impact to the conservation and preservation of natural resources;
- e. Demand on existing and planned public services, utilities, water resources and energy resources;
- f. Impact on designated scenic and aesthetic transportation corridors;
- g. Compatibility with surrounding land uses;
- h. The size of each individual business permitted in the Neighborhood Commercial, Village Mixed Use, or Town Center Mixed Use land uses shall comply with the guidelines established within the Policy 1.4.6; and
- i. The height of each business permitted in the Neighborhood Commercial, Village Mixed Use, or Town Center Mixed Use land uses shall comply with the guidelines established in Policy 1.4.7 of this *Element*.

Given the isolated nature of the site and the development commitments on the surrounding properties, the potential for strip commercial is low. The most likely direction for strip commercial is to south where the land use is controlled by Lake County and is currently agriculture with the potential for larger lot residential development. Commercial growth in any other direction is blocked. The applicants submitted an environmental assessment of the site noting only the presence of gopher tortoise, which can be managed through a permit process. The plan design avoids the limited flood prone area on the site. The applicant has submitted a concept plan showing the planned development can comply with the comprehensive plan and zoning standards for site development.

POLICY 1.4.2: *Screening Requirement.* The Town shall require new commercial, light industrial, and manufacturing development to install landscaping, visually obstructive fencing or man-made berms, or other appropriate screening techniques concealing the commercial, light industrial, or manufacturing site from areas designated for low or medium density residential if the proposed commercial, light industrial, or manufacturing building is not compatible.

Project screening has been previously discussed.

POLICY 1.4.3: *Availability of Facilities to Support Commercial Development.* The density and intensity of commercial uses shall be compatible with the ability of public facilities to provide adequate services according to adopted level of service standards.

Service availability has been previously discussed. Major development in the area will be extending water and sewer service at some time in the near future.

POLICY 1.4.4: *Provision of Open Space.* All new commercial development shall be subject to the open space standards established in Policy 1.2.2 of this element.

Open space compliance has been previously discussed.

POLICY 1.4.5: *Maximum Intensity of Commercial Uses.* Maximum intensity of use for commercial development is outlined within the respective land use categories and further refined in the Land Development Regulations.

The project complies with the applicable floor area ratio standards.

POLICY 1.4.6: *Commercial Building Size Limitations.* Individual businesses within the Town Center Mixed Use and Neighborhood Commercial shall be limited to 5,000 sq. ft. unless a waiver is granted to the developer by the Town Council. Individual businesses within the Village Mixed Use land uses shall be limited to 30,000 sq. ft. unless a waiver is granted to the developer by the Town Council. These guidelines shall be used to determine the maximum allowable size for all new commercial buildings in Town. Waivers shall be based on the particular needs of the individual business, the compatibility of the proposed building and business with the business site and other affected development, enhanced architectural design of the proposed building, and other factors which the Town Council determines as relevant to development of the proposed site and impacts to the general area.

The applicant is requesting a waiver to allow a 6,000 square foot building.

POLICY 1.4.7: *Commercial Building Height Limitations.* Commercial buildings within the Town Center Mixed Use, Village Mixed Use, and Neighborhood Commercial land uses shall be limited to a maximum of 35 feet in height.

The applicant is proposing a one-story building of less than 35 feet in height.

POLICY 1.4.8: *Acceptable Uses within Commercial Areas.* Activities allowed within areas designated for commercial uses established in the Town Center Mixed Use, Village Mixed Use, or Neighborhood Commercial land uses shall be limited to the following:

1. Retail business (drive-thru establishments in the Town Center Mixed Use shall be located to the rear of properties fronting on Central Avenue)
2. Community centers and fraternal lodges;
3. Hotels or motels;
4. Marinas;
5. Service businesses, Personal Services such as barber/beauty, personal training, spa, salons, pottery shops, art/painting galleries or studios, dance studios, etc.;
6. Professional and Business offices;
7. Veterinarian offices, provided the facility has no outside kennels;
8. Financial Institutions and banks;

9. Residential development, low, medium, or high density (second story);
10. Recreation and Parks;
11. Manufacturing, as permitted according to policies cited in this *Element*;
12. Elementary and middle schools in the Neighborhood Commercial land use; and
13. Elementary, middle, and high schools in the Village Mixed Use land use.

The proposed use is listed at number 7.

POLICY 1.4.9: *Strip Commercial Development and State Road 19 and County Road 48.* The Town shall discourage strip commercial style development from occurring along State Road 19 and County Road 48. Prior to the approval of each proposed annexations along the State Road 19 and County Road 48 corridors, the Town shall consider the potential of a strip commercial style development being established as a direct result of such

The potential for strip commercial has been previously discussed. The only route for expansion from this proposed commercial site is to the south which is controlled by Lake County.

POLICY 1.4.10: *Adequate Commercial Land and the Future Land Use Map.* The Town will ensure that adequate land is designated on the *Future Land Use Map* to support the commercial needs of the residents and guests of Howey-in-the-Hills during the planning period. All such lands shall be compatible and consistent with the surrounding land uses.

While the goal for commercial development is to direct new commercial projects to the Central Avenue corridor or to the Village Mixed Use projects, the small size and isolated nature of the subject property suggests commercial as a possible option. The currently applied land use and zoning classifications actually block development of the site as the site is too small to meet their minimum standards. There are no nearby residential units that might be adversely affected by a commercial project at this location, and the parcel is likely too small to support some type of multi-family development.

Proposed Zoning Amendment

The most appropriate zoning and the zoning consistent with the recommended land use designation is also Neighborhood Commercial (Section 2.02.05 in the land development code). Under the NC zoning veterinary offices and clinics are designated as a conditional use, which means that they may be permitted if specific conditions are met (Section 2.02.05 B3 k). In this case the only specific condition is that there be no outside kennels (Section 6.02.13). The applicant has agreed to abide by this condition,

and a note to this effect will be required on the approved site plan. The specific requirements of the NC Neighborhood Commercial Zoning are as follows:

Requirement	Standard	Vet Site	Future Site
Minimum Lot Size	0.5 Acres	2.0 Acres	2.45 Acres
Minimum Lot Width	100 feet	333 feet	407 feet
Minimum Lot Depth	150 feet	262 feet	262 feet
Maximum Building Height	35 feet	>35 feet	>35
Maximum FAR	0.50%	0.07%	TBD
Maximum Lot Coverage	70%	40.1%	TBD
Setbacks			
Front	30 feet	74.5 feet	TBD
Side	20 feet	44.5 feet	TBD
Side	30 feet	202.2 feet	TBD
Rear	30 feet	117.4 feet	TBD

Both of the proposed development sites will meet the minimum dimensional requirements should the applicant elect to develop them as separate parcels. The proposed veterinary building will meet the other dimensional requirements, and any future buildings will be required to complete a site plan review process where compliance with the NC standards can be confirmed.

Conditional Use

A conditional use is one that is appropriate for a zoning classification provided that a specific condition or conditions are met. The only specific standard applicable to the veterinary business is the exclusion of outdoor kennels. The use is also required to meet the minimum requirements of the NC zoning classification. The analysis provided above demonstrates that the standards can be met.

Minimum Building Size

The applicant has proposed a 6,000 square foot building as needed to support the proposed business. The Neighborhood Commercial zoning sets a cap of 5,000 square feet unless the Town Council grants a waiver. Technically buildings in excess of 5,000 square feet are listed as a conditional use in NC, but there are no specific criteria called out in Chapter 6. Policy 1.4.6 on commercial building size (see text above) gives some guidance on the criteria to be applied. The policy cites the following criteria:

1. Needs of the business
2. Compatibility with the business and business site
3. Other affected development
4. Enhanced architectural design
5. Other items

We assume the applicant has sized the building based on his business needs, and the analysis to this point has demonstrated the building is compatible with the site (meets or

exceeds standards). The analysis has also demonstrated limited, if any, effect on nearby development. With regard to the architectural design, the staff recommends a condition that the buildings be designed to meet the architectural standards for non-residential development as set out in Section 4.06.05 and Section 4.06.06.

Recommendation

The staff recommends the Planning Board recommend to Town Council the amendment of the future land use map to designate the subject property as neighborhood commercial and assign neighborhood commercial zoning to the parcel. The staff further recommends the Planning Board recommend the veterinary business as a conditional use provided that no outside kennels are constructed and that this limitation be noted on the final site plan. The staff further recommends that the Planning Board recommend the Town Council grant the waiver to allow the 6,000 square foot building provided the applicant meets or exceeds the design requirements of Section 4.06.05 and 4.06.06 of the Town's land development code. Compliance with the building design requirements are to be confirmed with the final site plan approval.



TOWN OF HOWEY- IN-THE- HILLS, FLORIDA
PETITION FOR CONDITIONAL USE
CHECKLIST AND REQUIREMENTS

SPECIAL EXCEPTION CHECKLIST

- General land Development Application
- Application Fee and Estimated Deposit
- Description of the proposed conditional use and how it meets the applicable criteria
- One signed and sealed survey of the property (no more than 2 years old).
- Legal Description
- Notarized Authorization of Owner (if applicant is other than owner or attorney for owner).
- List of property owners within 300 feet

PUBLIC NOTIFICATION (Sec. 4.12.04)

The applicant shall provide written notice to property owners within 300 feet regarding his intention to seek a variance. Notice shall be sent by certified mail no later than ten (10) days prior to the scheduled meeting and shall include the date, time and place of the public hearing and a description of the proposed variance. A notice letter will be provided to the applicant by the Town.

In addition to written notice Town staff shall also post a notice on the subject property ten (10) days prior to the public hearing and publish a notice of the hearing in a newspaper of general circulation at least ten (10) days prior to the public hearing.

CONDITIONAL USE APPROVAL PROCESS (Section 4.12.03)

All requests for conditional use shall be reviewed administratively by the Development Review Committee. The DRC shall prepare a report of its findings for presentation to the Planning and Zoning Board. The Planning and Zoning Board shall schedule a public hearing to consider the application and make a recommendation to the Town Council.

Upon receipt of the recommendation from the Planning and Zoning Board, the Town Council shall schedule a public hearing to consider the conditional use application. Following the public hearing, the Town Council shall approve, approve with conditions, or deny the conditional use.

WRITTEN PETITION FOR A CONDITIONAL USE

The following items must be completed in sufficient detail to allow the Town to determine if the application complies with the Section 4.12.02 of the land development code.

Describe the requested conditional use. Attach any supplemental information that can assist in understanding how the request complies with the purpose and intent of the code.

Requesting a conditional use permit to put a 6,000 sf Veterinary Clinic on a property that we have submitted a rezone application for, to rezone to NC (Neighborhood Commercial). Buildings over 5,000 sf are a conditional use in NC (Neighborhood Commercial) zoning. The building needs to be 6,000 sft to be large enough for exam rooms and equipment needed. Site is currently zoned VMU/PUD.

1. Is it inconsistent with the purpose or intent of the zoning district? YES NO Explain.

The purpose of the NC Zoning district is to provide attractive and functional areas to meet the daily needs of residents and visitors. A Veterinary office is consistent with this Zoning District.

2. Is it inconsistent with any element of the comprehensive plan? YES NO Explain.

A Veterinary Clinic provides convenience services for the surrounding areas.

3. Will it adversely affect the public interest? YES NO Explain.

The Veterinary Clinic will be a positive addition to the community.

4. Does it meet the expressed requirements of the applicable conditional use? YES NO Explain.

A Veterinary Clinic provides services in close proximity to the neighboring community, so it meets the expressed requirement of the NC Zoning district.

5. Is the applicant able to meet all requirements imposed by federal, state or local governments, or by the council? YES NO Explain.

Yes, the business will abide by all requirements imposed..

6. Will it generate undue traffic congestion? YES NO Explain.

A Veterinary Clinic will have a limited number of exam rooms and that will limit the amount of traffic visiting the site at one time.

7. Will it create a hazard or a public nuisance, or be dangerous to individuals or to the public? YES NO Explain.

The Veterinary Clinic will be a good neighbor and provide a needed service to the surrounding neighbors. There is nothing loud or dangerous from this type of business.

8. Will it materially alter the character of surrounding neighborhoods, or adversely affect the value of surrounding land, structures or buildings? YES NO Explain.

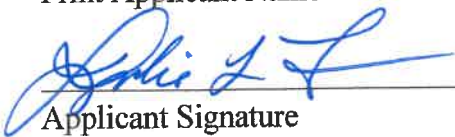
A nice looking building will be a boost, in place of the current vacant lot.

9. Will it adversely affect the natural environment, natural resources or scenic beauty, or cause excessive pollution? YES NO Explain.

A Veterinary Clinic will have minimal impact on their surroundings or environment. A developed site will be much more visually appearing than a vacant lot.

Julie Farr

Print Applicant Name



Applicant Signature

4/3/24

Date

X Application deposit made payable to: Town of Howey-in-the-Hills in the amount directed by the Town Clerk

Staff Use Only

Complete Application Received By & Date: _____

Incomplete Application Received By & Date: _____

Missing Items: _____

Scheduled Application Closing Date: _____

Scheduled Planning Board Meeting Date: _____

Scheduled City Commission Meeting Date: _____

Payment Received: Check Amount: \$ _____ **Date Paid:** _____

April 5, 2024

Town of Howey in the Hills
100 N Palm Avenue
Howey in the Hills, FL 34737

RE: Parcel 02-21-25-0002-000-00500 – Conditional Use Narrative

To Whom It May Concern,

Please accept this letter as explanation why granting a conditional use for NC Zoning for a 6,000 sf building (versus the 5,000 sf building allowed in code) is a use that would not be appropriate generally without restriction throughout the particular zoning district, but which, if controlled as to number, area, location or relation to the neighborhood, would not adversely affect the public health, safety, appearance or general welfare.

The granting of the conditional use would not adversely affect anyone in this area. In fact, it would bring a new business, new service and jobs to this area. A smaller building would not be able to accommodate all the offices and equipment necessary to establish a successful veterinary office. The additional space would give the practice the ability to serve more people, as well as make the investment in construction more financially sound. This would also bring a new business into an area that has few businesses established to serve the surrounding properties.

The granting of the conditional use does not harm surrounding property owners and would make it easier for the surrounding property owners to take care of their pets, without traveling to a further away practice.

Please feel free to contact me for additional information.

Sincerely,



Bob Ziegenfuss, PE, LEED AP

**1201 E. Robinson St.
Orlando, Florida 32801**

Phone: (407) 271-8910



TMHConsulting@cfl.rr.com
 97 N. Saint Andrews Dr.
 Ormond Beach, FL 32174
 PH: 386.316.8426

MEMORANDUM

TO: Town of Howey-in-the-Hills Planning Board
CC: J. Brock, Town Clerk
FROM: Thomas Harowski, AICP, Planning Consultant
SUBJECT: Esch Veterinary Office Development Proposal
DATE: May 15, 2024

The subject property is a 4.45-acre parcel located on SR-19 south of Revels Road (ALT 1704171). The applicant is seeking to construct a veterinary office and provide at least one additional parcel for future office or retail use. Based on the survey, the parcel measures about 740 feet along SR 19 with a depth of 262 feet. The parcel is rectangular and slopes from SR 19 at 100 feet in elevation to the west where the elevation is approximately 85 feet at the western boundary. The environmental assessment report submitted with the application shows no wetlands on site and only a minor impact of Flood Zone A property (2012 map) along the western fringe of the site. Just off the site to the west is a wooded depression area that likely receives stormwater runoff from the subject property. The subject parcel has some scattered trees on site.

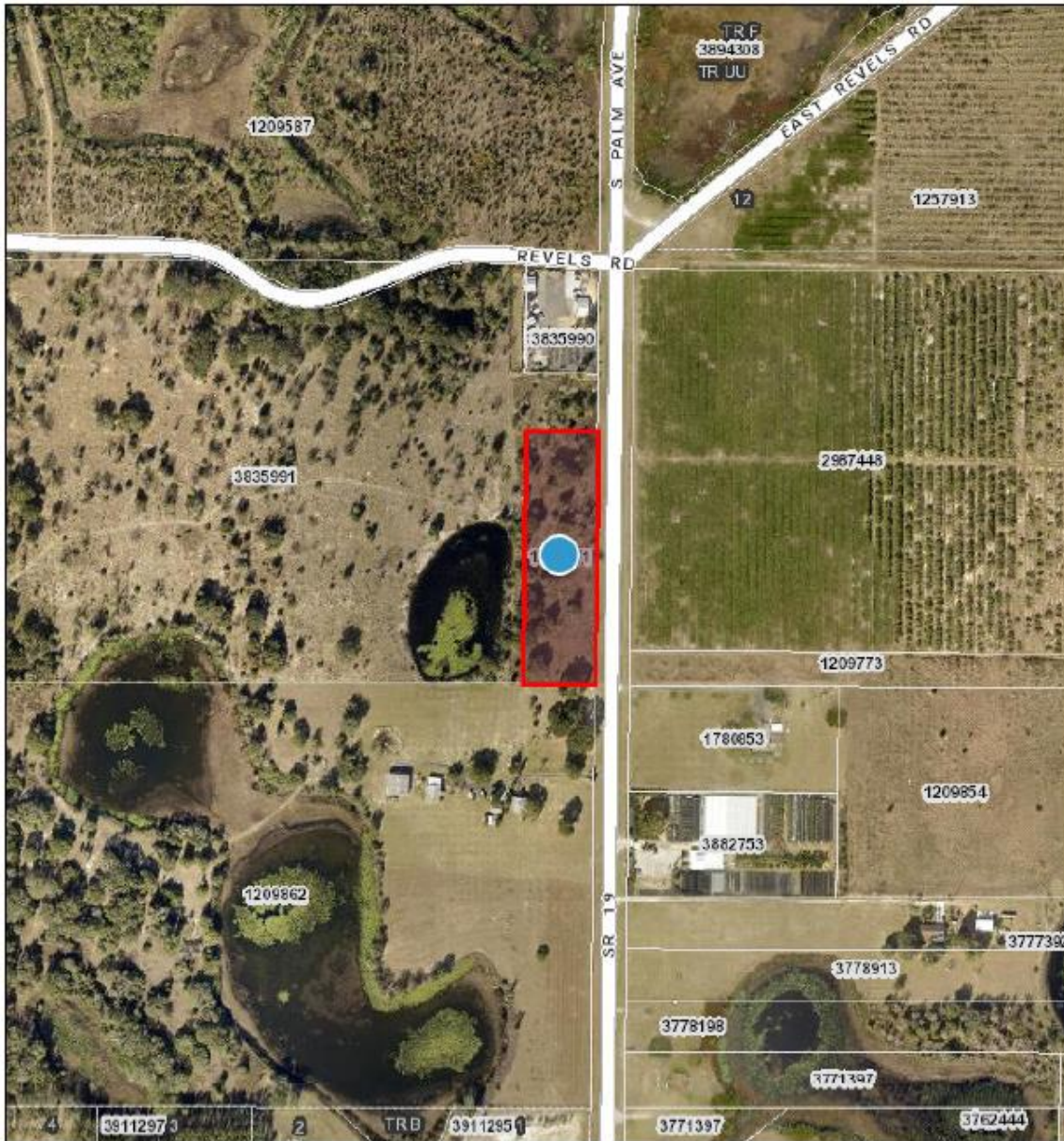
The property is designated Village Mixed Use on the future land use map which requires PUD zoning. The future land use designation may have been applied in error when the original Mission Rise project was approved. At 4.45 acres the property is too small to meet the minimum size for VMU land use, and the Town needs to change the land use and zoning to a classification that is more suitable for the parcel. This revision is the same process used for the parcel at Revels Road and SR 19 which has been developed as a landscape business and plant nursery.

To accomplish the land use and zoning changes and to take the steps to accommodate the proposed development, the following actions are required:

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May 15, 2024

1:5,000

Comprehensive Plan Amendment

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The parcel is the last parcel in the Town going south on SR 19. The property to the west and to the north of the subject property is in the Mission Rise development which is currently under consideration by the Town for a residentially based mixed use development. The residential portion of the Mission Rise project, if approved, is west of the subject parcel. The small tract to the north of the subject parcel is proposed for use as a trail head for the bicycle system and the closest areas to west are proposed for stormwater retention area. Also to the north of the subject property is the previously discussed landscape nursery, and then across Revels Road is the beginning of The Reserve mixed use development. Opposite the subject property to the east is the Watermark residential PUD. This approved development is separated from the subject property by SR 19 and then a project buffer. To the south is land in unincorporated Lake County which is designated as Rural Transition and zoned agriculture. The Rural Transition land use allows development up to one unit per acre.

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The proposed development plan has a maximum impervious area of 40% leaving the balance of the site for preserved flood plain area, stormwater retention and buffers.

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- d. Impact to the conservation and preservation of natural resources;
- e. Demand on existing and planned public services, utilities, water resources and energy resources;
- f. Impact on designated scenic and aesthetic transportation corridors;
- g. Compatibility with surrounding land uses;
- h. The size of each individual business permitted in the Neighborhood Commercial, Village Mixed Use, or Town Center Mixed Use land uses shall comply with the guidelines established within the Policy 1.4.6; and
- i. The height of each business permitted in the Neighborhood Commercial, Village Mixed Use, or Town Center Mixed Use land uses shall comply with the guidelines established in Policy 1.4.7 of this *Element*.

Given the isolated nature of the site and the development commitments on the surrounding properties, the potential for strip commercial is low. The most likely direction for strip commercial is to south where the land use is controlled by Lake County and is currently agriculture with the potential for larger lot residential development. Commercial growth in any other direction is blocked. The applicants submitted an environmental assessment of the site noting only the presence of gopher tortoise, which can be managed through a permit process. The plan design avoids the limited flood prone area on the site. The applicant has submitted a concept plan showing the planned development can comply with the comprehensive plan and zoning standards for site development.

POLICY 1.4.2: *Screening Requirement.* The Town shall require new commercial, light industrial, and manufacturing development to install landscaping, visually obstructive fencing or man-made berms, or other appropriate screening techniques concealing the commercial, light industrial, or manufacturing site from areas designated for low or medium density residential if the proposed commercial, light industrial, or manufacturing building is not compatible.

Project screening has been previously discussed.

POLICY 1.4.3: *Availability of Facilities to Support Commercial Development.* The density and intensity of commercial uses shall be compatible with the ability of public facilities to provide adequate services according to adopted level of service standards.

Service availability has been previously discussed. Major development in the area will be extending water and sewer service at some time in the near future.

POLICY 1.4.4: *Provision of Open Space.* All new commercial development shall be subject to the open space standards established in Policy 1.2.2 of this element.

Open space compliance has been previously discussed.

POLICY 1.4.5: *Maximum Intensity of Commercial Uses.* Maximum intensity of use for commercial development is outlined within the respective land use categories and further refined in the Land Development Regulations.

The project complies with the applicable floor area ratio standards.

POLICY 1.4.6: *Commercial Building Size Limitations.* Individual businesses within the Town Center Mixed Use and Neighborhood Commercial shall be limited to 5,000 sq. ft. unless a waiver is granted to the developer by the Town Council. Individual businesses within the Village Mixed Use land uses shall be limited to 30,000 sq. ft. unless a waiver is granted to the developer by the Town Council. These guidelines shall be used to determine the maximum allowable size for all new commercial buildings in Town. Waivers shall be based on the particular needs of the individual business, the compatibility of the proposed building and business with the business site and other affected development, enhanced architectural design of the proposed building, and other factors which the Town Council determines as relevant to development of the proposed site and impacts to the general area.

The applicant is requesting a waiver to allow a 6,000 square foot building.

POLICY 1.4.7: *Commercial Building Height Limitations.* Commercial buildings within the Town Center Mixed Use, Village Mixed Use, and Neighborhood Commercial land uses shall be limited to a maximum of 35 feet in height.

The applicant is proposing a one-story building of less than 35 feet in height.

POLICY 1.4.8: *Acceptable Uses within Commercial Areas.* Activities allowed within areas designated for commercial uses established in the Town Center Mixed Use, Village Mixed Use, or Neighborhood Commercial land uses shall be limited to the following:

1. Retail business (drive-thru establishments in the Town Center Mixed Use shall be located to the rear of properties fronting on Central Avenue)
2. Community centers and fraternal lodges;
3. Hotels or motels;
4. Marinas;
5. Service businesses, Personal Services such as barber/beauty, personal training, spa, salons, pottery shops, art/painting galleries or studios, dance studios, etc.;
6. Professional and Business offices;
7. Veterinarian offices, provided the facility has no outside kennels;
8. Financial Institutions and banks;

9. Residential development, low, medium, or high density (second story);
10. Recreation and Parks;
11. Manufacturing, as permitted according to policies cited in this *Element*;
12. Elementary and middle schools in the Neighborhood Commercial land use; and
13. Elementary, middle, and high schools in the Village Mixed Use land use.

The proposed use is listed at number 7.

POLICY 1.4.9: *Strip Commercial Development and State Road 19 and County Road 48.* The Town shall discourage strip commercial style development from occurring along State Road 19 and County Road 48. Prior to the approval of each proposed annexations along the State Road 19 and County Road 48 corridors, the Town shall consider the potential of a strip commercial style development being established as a direct result of such

The potential for strip commercial has been previously discussed. The only route for expansion from this proposed commercial site is to the south which is controlled by Lake County.

POLICY 1.4.10: *Adequate Commercial Land and the Future Land Use Map.* The Town will ensure that adequate land is designated on the *Future Land Use Map* to support the commercial needs of the residents and guests of Howey-in-the-Hills during the planning period. All such lands shall be compatible and consistent with the surrounding land uses.

While the goal for commercial development is to direct new commercial projects to the Central Avenue corridor or to the Village Mixed Use projects, the small size and isolated nature of the subject property suggests commercial as a possible option. The currently applied land use and zoning classifications actually block development of the site as the site is too small to meet their minimum standards. There are no nearby residential units that might be adversely affected by a commercial project at this location, and the parcel is likely too small to support some type of multi-family development.

Proposed Zoning Amendment

The most appropriate zoning and the zoning consistent with the recommended land use designation is also Neighborhood Commercial (Section 2.02.05 in the land development code). Under the NC zoning veterinary offices and clinics are designated as a conditional use, which means that they may be permitted if specific conditions are met (Section 2.02.05 B3 k). In this case the only specific condition is that there be no outside kennels (Section 6.02.13). The applicant has agreed to abide by this condition,

and a note to this effect will be required on the approved site plan. The specific requirements of the NC Neighborhood Commercial Zoning are as follows:

Requirement	Standard	Vet Site	Future Site
Minimum Lot Size	0.5 Acres	2.0 Acres	2.45 Acres
Minimum Lot Width	100 feet	333 feet	407 feet
Minimum Lot Depth	150 feet	262 feet	262 feet
Maximum Building Height	35 feet	>35 feet	>35
Maximum FAR	0.50%	0.07%	TBD
Maximum Lot Coverage	70%	40.1%	TBD
Setbacks			
Front	30 feet	74.5 feet	TBD
Side	20 feet	44.5 feet	TBD
Side	30 feet	202.2 feet	TBD
Rear	30 feet	117.4 feet	TBD

Both of the proposed development sites will meet the minimum dimensional requirements should the applicant elect to develop them as separate parcels. The proposed veterinary building will meet the other dimensional requirements, and any future buildings will be required to complete a site plan review process where compliance with the NC standards can be confirmed.

Conditional Use

A conditional use is one that is appropriate for a zoning classification provided that a specific condition or conditions are met. The only specific standard applicable to the veterinary business is the exclusion of outdoor kennels. The use is also required to meet the minimum requirements of the NC zoning classification. The analysis provided above demonstrates that the standards can be met.

Minimum Building Size

The applicant has proposed a 6,000 square foot building as needed to support the proposed business. The Neighborhood Commercial zoning sets a cap of 5,000 square feet unless the Town Council grants a waiver. Technically buildings in excess of 5,000 square feet are listed as a conditional use in NC, but there are no specific criteria called out in Chapter 6. Policy 1.4.6 on commercial building size (see text above) gives some guidance on the criteria to be applied. The policy cites the following criteria:

1. Needs of the business
2. Compatibility with the business and business site
3. Other affected development
4. Enhanced architectural design
5. Other items

We assume the applicant has sized the building based on his business needs, and the analysis to this point has demonstrated the building is compatible with the site (meets or

exceeds standards). The analysis has also demonstrated limited, if any, effect on nearby development. With regard to the architectural design, the staff recommends a condition that the buildings be designed to meet the architectural standards for non-residential development as set out in Section 4.06.05 and Section 4.06.06.

Recommendation

The staff recommends the Planning Board recommend to Town Council the amendment of the future land use map to designate the subject property as neighborhood commercial and assign neighborhood commercial zoning to the parcel. The staff further recommends the Planning Board recommend the veterinary business as a conditional use provided that no outside kennels are constructed and that this limitation be noted on the final site plan. The staff further recommends that the Planning Board recommend the Town Council grant the waiver to allow the 6,000 square foot building provided the applicant meets or exceeds the design requirements of Section 4.06.05 and 4.06.06 of the Town's land development code. Compliance with the building design requirements are to be confirmed with the final site plan approval.



TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
PETITION FOR VARIANCE
CHECKLIST AND REQUIREMENTS

VARIANCE APPLICATION CHECKLIST

- General Land Development Application
- Application Fee and Estimated Deposit
- Description of the Variance and how it complies with Sec. 4.13.04
- List of property owners within 300 feet
- One signed and sealed survey of the property (no more than 2 years old).
- Legal Description
- Notarized Authorization of Owner (if applicant is other than owner or attorney for owner).

PUBLIC NOTIFICATION (Sec. 4.13.03)

The applicant shall provide written notice to property owners within 300 feet regarding his intention to seek a variance. Notice shall be sent by certified mail no later than ten (10) days prior to the scheduled meeting and shall include the date, time and place of the public hearing and a description of the proposed variance. A notice letter will be provided to the applicant by the Town.

In addition to written notice Town staff shall also post a notice on the subject property ten days prior to the public hearing and publish a notice of the hearing in a newspaper of general circulation at least ten (10) days prior to the public hearing.

VARIANCE HEARING PROCESS

The Planning and Zoning Board shall review the application for variance at their next available meeting following receipt of a completed application. The Planning and Zoning Board shall make a recommendation to the Town Council acting as the Board of Adjustment as to whether to approve, approve with changes or deny the variance. Upon receipt of the recommendation from the Planning and Zoning Board, the Board of Adjustment shall schedule a public hearing on the variance application and shall approve, approve with changes or deny the variance.

VARIANCE REQUIREMENTS

The following items must be completed in sufficient detail to allow the Town to determine if the application complies with the criteria for approving a variance.

Describe the requested variance. Attach any supplemental information that can assist in understanding the variance request and the negative impacts that the application of the land development code may have on the subject property.

A variance is required to be requested from Town Council for any building exceeding 5,000 sf.

1. What special condition(s) and circumstance(s) exist that are peculiar to your land, structure, building, or sign and are not applicable to other lands, structures, buildings, or signs in the same zoning classification?

The parcel is too small to meet the minimum requirements for a VMC/PUD project. In discussions with staff, this may have been assigned to this site in error.

2. Were these special condition(s) and circumstance(s) the result of actions by you? YES NO If Yes, Explain.

3. Would literal interpretation of the code deprive the applicant of rights commonly enjoyed by other properties in the same zoning district under the terms of the City Code? YES NO If Yes, Explain

A rezone to NC (Neighborhood Commercial) would allow the owner to develop the property for a veterinary office, which would benefit the surrounding residents. The variance for the extra 1,000 sf of space would be a benefit that others could apply for as well.

4. Will granting the variance requested confer on the applicant any special privilege that is denied by other lands, buildings or structures in the same zoning district? YES NO Explain

The variance from 5,000 sf to 6,000 sf of space would allow the property to be developed and would not impose any special privilege that surrounding property owners could not also enjoy.

5. Explain how the Variance(s) you are requesting is/are the minimum Variance(s) that will make it possible for you to make reasonable use of your land, building, structure or sign.

The NC (Neighborhood Commercial) zoning would allow for the development of the veterinary office. The variance from 5,000 sf to 6,000 sf would make the office large enough to fit all the necessary offices and equipment required for this type of business. This proposed building is actually about a 15% reduction from the optimal site preferred for a veterinary office.

6. Would the granting of the variance be in harmony with the general intent and purpose of the Code and the city's comprehensive plan? YES NO Explain

The property in it's current state is vacant and is of no benefit to the owner or community. The development of a veterinary office, would benefit the surrounding residents and bring care closer to where they live.

7. Would the granting of the variance be injurious to the area involved or otherwise detrimental to the public welfare? YES NO Explain

The proposed business operates during normal business hours, does not have excessive traffic generation and would benefit the surrounding residents.


Print Applicant Name

Julie Farr
Applicant Signature

4/3/24
Date

April 5, 2024

Town of Howey in the Hills
100 N Palm Avenue
Howey in the Hills, FL 34737

RE: Parcel 02-21-25-0002-000-00500 – Variance Narrative

To Whom It May Concern,

Please accept this letter as explanation why granting a variance for a 6,000 sf building (versus the 5,000 sf building allowed in code) will not be contrary to the public interest. Per 4.13.04, Standards in Granting a Variance, The Board of Adjustment may authorize a variance from the terms of the LDC as will not be contrary to public interest, where owing to special conditions a literal enforcement of the provisions of this Code will result in unnecessary and undue hardship.

The granting of the variance is the minimum variance that will make possible the reasonable use of the land, building or structure. A smaller building would not be able to accommodate all the offices and equipment necessary to establish a successful veterinary office. The additional space would give the practice the ability to serve more people, as well as make the investment in construction more financially sound. This would also bring a new business into an area that has few businesses established to serve the surrounding properties.

The granting of the variance does not harm surrounding property owners.

Please feel free to contact me for additional information.

Sincerely,



Bob Ziegenfuss, PE, LEED AP

**1201 E. Robinson St.
Orlando, Florida 32801**

Phone: (407) 271-8910

Town of Howey-in-the-Hills, Florida
Audit Report
For the Year Ended September 30, 2023

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TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
ANNUAL FINANCIAL REPORT
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Year Ended September 30, 2023

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4327 South Hwy 27, Ste 331, Clermont, FL 34711

phone 407-924-5195

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of
The Town Council
Howey-in-the-Hills, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Howey-in-the-Hills, Florida. (the Town), as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town, as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Honorable Mayor and Members of
The Town Council
Howey-in-the-Hills, Florida

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

Honorable Mayor and Members of
The Town Council
Howey-in-the-Hills, Florida

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The other supplementary information section, as listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the other supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

Honorable Mayor and Members of
The Town Council
Howey-in-the-Hills, Florida

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2024, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, in considering the Town's internal control over financial reporting and compliance.

*Binney Accounting and
Assurance Services, PLLC*

Binney Accounting and Assurance Services, PLLC
Clermont, FL
June 27, 2024

The Town of Howey-in-the-Hills, Florida's (the "Town") Management's Discussion and Analysis (the "MD&A") presents an overview of the Town's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the letter of transmittal in the introductory section, and the Town's financial statements following the MD&A.

Financial Highlights

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of fiscal year 2023 by \$9,536,890 (net position). Of this amount, \$2,429,278 represents unrestricted net position.
- The Town's net position increased by \$826,638. Governmental activities contributed 76% of the increase.
- The Town's total governmental fund balances increased \$80,555 from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The *government-wide financial statements*, which consist of the following two statements, are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. Additionally, nonfinancial factors, such as a change in the Town's property tax base or the condition of Town facilities and infrastructure, should be considered to assess the overall financial health of the Town.

The *statement of activities* presents information showing how the government's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected but earned revenue and unused vacation leave).

Both of these financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Town include general government, public safety, physical environment, transportation, and culture/recreation. The business-type activities of the Town include water and sanitation services, and storm water services. The government-wide financial statements can be found immediately following the MD&A.

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Town maintains several individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, Water Impact Fees Fund and Building Services Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation noted as Nonmajor Governmental Funds. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* in the other supplemental information section of this report.

The Town adopts an annual appropriated budget for its general fund and most special revenue funds. Budgetary comparison schedules have been provided for the major funds to demonstrate budgetary compliance.

Proprietary Funds

The Town maintains one type of proprietary fund. The *enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Town uses enterprise funds to account for the fiscal activities relating to water/sanitation, and storm water operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Utility Fund (major fund) and the Stormwater Fund (nonmajor fund).

Fiduciary Fund

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is similar to proprietary funds. The Town has one pension trust fund to account for the police officers' pension plan.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, *required supplementary information* is included which presents budgetary comparison schedules for the Town's General Fund, Water Impact Fees Fund and Building Services Fund; and required pension schedules for the Town's pension plan. Required supplementary information can be found following the notes to the financial statements.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented in the other supplemental information section of this report.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2023

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town, assets and deferred outflows exceeded liabilities and deferred inflows by \$9,536,890 at the close of the fiscal year ended September 30, 2023.

The largest portion of the Town's net position (60%) reflects its net investment in capital assets (land, buildings, infrastructure and equipment less any related outstanding debt used to acquire those assets). The Town uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Town's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities. The Town has restricted net position (\$2,429,278) for public works projects, public safety programs, recreation projects, building code enforcement, pension asset, and other purposes. The unrestricted net position (\$1,411,642) is available for future spending. At the end of fiscal year 2023, the Town is able to report positive balances in all three categories of net position for governmental and business-type activities.

Governmental activities capital assets increased by \$491,147 from the prior year for public safety vehicles and equipment and completion of a major road improvement at North Dixie. Long-term liabilities decreased by \$132,964 from the prior year due to schedules pay down of debt. Deferred outflows decreased by \$145,806 due to police pension related changes reflected in the current year's actuarial valuation.

There was a net increase of \$826,638 in the Town's net position over fiscal year 2022. There was a net increase of \$627,989 in net position reported in connection with the Town's governmental activities and \$198,649 in business-type activities. Key reasons for these changes are presented in the following pages for governmental and business-type activities.

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Non-capital assets	\$ 3,220,188	\$ 2,824,263	\$ 1,145,302	\$ 961,623	\$ 4,365,490	\$ 3,785,886
Capital assets	3,810,246	3,319,099	3,268,400	3,379,309	7,078,646	6,698,408
Total assets	7,030,434	6,143,362	4,413,702	4,340,932	11,444,136	10,484,294
Deferred outflows of resources						
Pension related	215,772	361,578	-	-	215,772	361,578
Liabilities						
Current liabilities	290,668	165,462	95,166	123,226	385,834	288,688
Long-term liabilities	209,575	244,720	1,236,813	1,334,632	1,446,388	1,579,352
Total liabilities	500,243	410,182	1,331,979	1,457,858	1,832,222	1,868,040
Deferred inflows of resources						
Pension related	290,796	267,580	-	-	290,796	267,580
Net position						
Net investment in capital assets	3,644,572	3,119,797	2,051,398	2,044,677	5,695,970	5,164,474
Restricted	2,429,278	1,536,059	-	-	2,429,278	1,536,059
Unrestricted	381,317	1,171,322	1,030,325	838,397	1,411,642	2,009,719
Total net position	\$ 6,455,167	\$ 5,827,178	\$ 3,081,723	\$ 2,883,074	\$ 9,536,890	\$ 8,710,252

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2023

	Governmental		Business-Type		Total	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Program revenues						
Charges for services	\$ 1,096,171	\$ 377,833	\$ 1,551,722	\$ 1,212,148	\$ 2,647,893	\$ 1,589,981
Operating grants & contributions	72,365	536,696	-	-	72,365	536,696
Capital grants & contributions	731,002	140,549	-	34,444	731,002	174,993
General revenues						
Property taxes	1,103,451	929,828	-	-	1,103,451	929,828
Franchise fees and utility taxes	405,200	360,623	71,115	59,808	476,315	420,431
Infrastructure surtax	208,627	204,772	-	-	208,627	204,772
Other taxes	59,683	57,538	-	-	59,683	57,538
Shared revenues	197,214	198,204	-	-	197,214	198,204
Other	18,921	8,406	7,905	371	26,826	8,777
Total revenues	3,892,634	2,814,449	1,630,742	1,306,771	5,523,376	4,121,220
Program expenses						
General government	740,343	567,634	-	-	740,343	567,634
Public safety	1,854,121	1,211,437	-	-	1,854,121	1,211,437
Physical environment	202,330	211,981	-	-	202,330	211,981
Transportation	160,774	143,712	-	-	160,774	143,712
Culture and recreation	301,845	241,317	-	-	301,845	241,317
Interest on long-term debt	5,232	7,023	-	-	5,232	7,023
Utility	-	-	1,428,178	1,255,368	1,428,178	1,255,368
Stormwater	-	-	3,915	3,915	3,915	3,915
Total expenses	3,264,645	2,383,104	1,432,093	1,259,283	4,696,738	3,642,387
Change in net position	627,989	431,345	198,649	47,488	826,638	478,833
Beginning net position	5,827,178	5,395,833	2,883,074	2,835,586	8,710,252	8,231,419
Ending net position	\$ 6,455,167	\$ 5,827,178	\$ 3,081,723	\$ 2,883,074	\$ 9,536,890	\$ 8,710,252

Governmental activities

Governmental activities accounted for an increase of \$627,989 from the prior year net position. The largest factor in this increase was a \$718,338 increase in charges for services revenues from the prior year, primarily for building inspection and permitting fees from increased construction projects. Capital grants and contributions increased by \$590,453 for additional impact fees associated with that increase in local construction. General government expenses increased by \$172,709 and public safety expenses increased by \$642,684 over the prior year for additional personnel costs and operational costs as the Town continued spending pandemic recovery funds for different initiatives. The remaining expenses were in line with the prior year.

Business-type activities

Business-type activities increased the Town's net position by \$198,649 accounting for 24% of the total growth in the Town's net position. Business-type expenses were \$172,810 greater than the prior year. Personnel costs and operating expenses increased as more citizens were added to the existing Utility system in the last couple years.

Financial Analysis of the Town's Funds

Governmental funds

The focus of the Town's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing the Town's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of fiscal year 2023, the Town's governmental funds reported combined ending fund balances of \$2,526,287, an increase of \$80,555 in comparison with the prior year. This increase was largely the result of effective budgeting of operational expenditures for Town services. Components of fund balance are comprised of nonspendable, restricted, committed, assigned, and unassigned. The components of committed, assigned and unassigned are considered spendable unrestricted fund balance. The total spendable unrestricted fund balance of governmental funds in fiscal year 2023 was \$470,242 compared to \$879,673 for fiscal year 2022, a decrease of \$409,431 for all governmental funds. The main cause of this decrease in spendable unrestricted fund balance was from using remaining ARPA funds provided for revenue recovery loss in the current year.

Major Funds

General Fund

The General Fund is the chief operating fund of the Town. At the end of fiscal year 2023, the spendable unassigned fund balance of the General Fund totaled \$470,242 compared to \$879,673 in fiscal year 2022, a decrease of \$409,431. As a measure of the General Fund's liquidity, it may be useful to compare the spendable unassigned fund balance of \$470,242 to the total fund's expenditures of \$2,659,861. This represents 18% of total expenditures compared to 41% in the prior fiscal year. The Town was able to maintain liquidity available to meet upcoming expenditures in its chief operating fund.

The fund balance in the General Fund decreased by \$409,431 during the current fiscal year. The General Fund reported increased expenditures by \$519,372 from the prior year, most of which (\$236,866) was in public safety for additional equipment. These increases were offset by an increase of \$207,200 in taxes due to increasing property values and additional sales and gas tax revenues as spending levels increased post-pandemic. Intergovernmental revenues decreased by \$351,015 from the prior year for the ARPA grant that was received in the prior year and not repeated.

The Water Impact Fees Fund

The Water Impact Fees Fund total fund balance decreased by \$279,489 from the prior year. The water impact fee receipts and expenditures were in line with prior year; however, a \$381,502 transfer was made to separate the Town's impact fee activities into separate funds for water, parks and police.

The Building Services Fund

The Building Services Fund total fund balance increased by \$237,258 from the prior year. Permits and fees increased by \$596,956 from the prior year due to increased construction projects within the Town. Expenditures also increased by \$396,994 for additional operating costs to provide those review and permitting services.

Enterprise funds

The Town's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail. The Town has one major enterprise fund – the Utility Fund, and one nonmajor fund – the Stormwater Fund. For the current fiscal year, unrestricted net position in the Utility Fund increased by \$191,928 and the Stormwater Fund had no change over the prior year.

Utility Fund

The Utility Fund had an increase in net position of \$202,564. Utility and sanitation user fees were \$340,384 greater than the prior year due to additional users on the Town's system. Operating expenses were \$177,266 greater than the prior year due to increased personnel and operating costs related to servicing additional system users.

General Fund Budgetary Highlights

The General Fund original budgeted revenues decreased by \$154,064 and original budgeted expenditures decreased by \$193,077 during the current fiscal year. The largest factor in the decrease in budgeted revenues was \$242,606 for miscellaneous revenues not received during the year. The largest factor in the decrease in budgeted expenditures was \$104,316 for general government for projects carried to the next year.

Total revenues were greater than the final amended budget by \$8,080. Total expenditures exceeded the final amended budget by \$3,920 mostly from accrual of capital outlay expenditures.

Capital Assets and Long-term Debt

Capital Assets

The Town's investment in capital assets for its governmental and business-type activities as of September 30, 2023 amounts to \$7,078,646 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, infrastructure, intangibles, equipment, vehicles, and construction in progress. The total increase in the Town's investment in capital assets for the current fiscal year was \$340,271. Governmental activities increased capital assets by \$459,263 from technology and vehicle purchases as well as the implementation of a new software subscription accounting standard. Business-type activities decreased capital assets by \$118,992 due to the Downtown sewer improvements project completion and increased depreciation for that project. Additional information on the Town's capital assets can be found in Note 3 of this report.

Long-term Debt

At the end of fiscal year 2023, the Town had total debt outstanding of \$1,375,676. This is a decrease of \$186,330 from the prior year, primarily due to scheduled principal payments. Additionally, beginning balances of long term debt were increased by \$39,967 due to implementation of a new software accounting standard. Of the total outstanding, \$158,674 is related to governmental activities and \$1,217,002 is related to business-type activities. Additional information on the Town's debt can be found in Note 4 of this report.

Economic Factors and Next Year's Budgets and Rates

The ad valorem tax rate for the General Fund remained the same at 7.50 for the 2024 fiscal year budget.

Requests for Information

This financial report is designed to present users with a general overview of the Town's finances and to demonstrate the Town's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the Town's Clerk, 101 N Palm Avenue, Howey-in-the-Hills, Florida 34737.

BASIC FINANCIAL STATEMENTS

Town of Howey-in-the-Hills, Florida
Statement of Net Position
September 30, 2023

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and equivalents	\$ 251,207	\$ 1,027,604	\$ 1,278,811
Investment in state pool	20,192	-	20,192
Due from other governments	75,462	-	75,462
Prepays	30,000	-	30,000
Accounts receivable	10,816	97,123	107,939
Pension asset	403,233	-	403,233
Restricted assets:			
Cash and equivalents	2,429,278	20,575	2,449,853
Capital assets:			
Non-depreciable	647,307	28,747	676,054
Depreciable, net	3,162,939	3,239,653	6,402,592
Total assets	7,030,434	4,413,702	11,444,136
Deferred outflows of resources			
Pension related	215,772	-	215,772
Total assets and deferred outflows of resources	7,246,206	4,413,702	11,659,908
Liabilities			
Accounts payable	228,273	12,772	241,045
Contracts payable	7,000	-	7,000
Accrued liabilities	55,395	13,817	69,212
Due to pension	-	-	-
Interest payable	-	14,395	14,395
Unearned revenues	-	-	-
Customer deposits	-	54,182	54,182
Noncurrent liabilities:			
Due within one year	69,266	124,695	193,961
Due in more than one year	140,309	1,112,118	1,252,427
Total liabilities	500,243	1,331,979	1,832,222
Deferred inflows of resources			
Pension related	290,796	-	290,796
Total liabilities and deferred inflows of resources	791,039	1,331,979	2,123,018
Net position			
Net investment in capital assets	3,644,572	2,051,398	5,695,970
Restricted:			
Public safety projects	217,302	-	217,302
Public works projects	869,972	-	869,972
Building	433,482	-	433,482
Pension asset	403,233	-	403,233
Other purposes	143,505	-	143,505
Recreation projects	359,969	-	359,969
Tree replenishment program	1,815	-	1,815
Unrestricted	381,317	1,030,325	1,411,642
Total net position	\$ 6,455,167	\$ 3,081,723	\$ 9,536,890

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Statement of Activities
Year ended September 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
General government	\$ 740,343	\$ 25,721	\$ -	\$ -	\$ (714,622)	\$ -	\$ (714,622)
Public safety	1,854,121	1,055,669	3,863	270,580	(524,009)	-	(524,009)
Physical environment	202,330	3,715	-	334,677	136,062	-	136,062
Transportation	160,774	-	-	-	(160,774)	-	(160,774)
Culture and recreation	301,845	11,066	68,502	125,745	(96,532)	-	(96,532)
Interest on long-term debt	5,232	-	-	-	(5,232)	-	(5,232)
Total governmental activities	3,264,645	1,096,171	72,365	731,002	(1,365,107)	-	(1,365,107)
Business-type activities							
Utility	1,428,178	1,551,722	-	-	-	123,544	123,544
Stormwater	3,915	-	-	-	-	(3,915)	(3,915)
Total business-type activities	1,432,093	1,551,722	-	-	-	119,629	119,629
Total	\$ 4,696,738	\$ 2,647,893	\$ 72,365	\$ 731,002	(1,365,107)	119,629	(1,245,478)
General revenues							
Property taxes					1,103,451	-	1,103,451
Franchise and utility taxes					405,200	71,115	476,315
Infrastructure surtax					208,627	-	208,627
Local option tax					43,333	-	43,333
Shared revenues - unrestricted					197,214	-	197,214
Other taxes					16,350	-	16,350
Miscellaneous					18,921	7,905	26,826
Total general revenues					1,993,096	79,020	2,072,116
Change in net position					627,989	198,649	826,638
Net position - beginning of year					5,827,178	2,883,074	8,710,252
Net position - end of year					\$ 6,455,167	\$ 3,081,723	\$ 9,536,890

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Balance Sheet
Governmental Funds
September 30, 2023

	General Fund	Water Impact Fees Fund	Building Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and equivalents	\$ 571,933	\$ 901,472	\$ 469,989	\$ 737,091	\$ 2,680,485
Investment in state pool	20,192	-	-	-	20,192
Account receivable, net	10,816	-	-	-	10,816
Due from other funds	-	-	-	-	-
Other assets	-	-	-	-	-
Due from other governments	20,598	38,500	-	16,364	75,462
Prepays	30,000	-	-	-	30,000
Total assets	\$ 653,539	\$ 939,972	\$ 469,989	\$ 753,455	\$ 2,816,955
Liabilities					
Accounts payable	99,282	63,000	35,127	30,864	228,273
Contracts payable	-	7,000	-	-	7,000
Accrued liabilities	54,015	-	1,380	-	55,395
Due to other funds	-	-	-	-	-
Due to police pension	-	-	-	-	-
Unearned revenues	-	-	-	-	-
	153,297	70,000	36,507	30,864	290,668
Fund balances					
Nonspendable - prepaids	30,000	-	-	-	30,000
Restricted:					
Capital projects	-	-	-	143,505	143,505
Public safety	-	-	433,482	217,302	650,784
Physical environment	-	869,972	-	1,815	871,787
Culture and recreation	-	-	-	359,969	359,969
Unassigned	470,242	-	-	-	470,242
Total fund balances	500,242	869,972	433,482	722,591	2,526,287
Total liabilities, deferred inflows of resources and fund balances	\$ 653,539	\$ 939,972	\$ 469,989	\$ 753,455	\$ 2,816,955

Town of Howey-in-the-Hills, Florida
Reconciliation of the Balance Sheet to the Statement of Net Position
September 30, 2023

Fund balances - total governmental funds	\$ 2,526,287
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.</p>	
Capital assets - net	3,810,246
<p>The net pension liability/asset is not reported in governmental funds.</p>	
	403,233
<p>Deferred inflows and outflows of resources related to pensions are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.</p>	
Deferred outflows of resources pensions	215,772
Deferred inflows of resources pensions	(290,796)
<p>Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities--both current and long-term--are reported in the statement of net position.</p>	
<p>Long-term liabilities at year-end consist of:</p>	
SBITA payable	(21,527)
Leases payable	(80,856)
Lake County loan	(56,291)
Compensated absences	(50,901)
	(209,575)
Net position of governmental activities	\$ 6,455,167

Town of Howey-in-the-Hills, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year ended September 30, 2023

	General Fund	Water Impact Fees Fund	Building Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Taxes	\$ 1,336,054	\$ -	\$ -	\$ 263,674	\$ 1,599,728
Permits, fees and special assessments	196,987	296,178	781,382	259,689	1,534,236
Intergovernmental	401,419	38,500	-	-	439,919
Charges for services	266,175	-	-	-	266,175
Judgments, fines and forfeits	22,443	-	-	2,781	25,224
Miscellaneous	27,352	-	-	-	27,352
Total revenues	2,250,430	334,678	781,382	526,144	3,892,634
Expenditures					
Current:					
General government	711,949	-	-	-	711,949
Public safety	1,242,777	-	543,464	64,391	1,850,632
Physical environment	212,915	232,665	-	-	445,580
Transportation	117,746	-	-	285,286	403,032
Culture and recreation	297,390	-	-	25,752	323,142
Debt service:					
Principal retirement	71,901	-	611	-	72,512
Interest	5,183	-	49	-	5,232
Total expenditures	2,659,861	232,665	544,124	375,429	3,812,079
Excess of revenues over (under) expenditures	(409,431)	102,013	237,258	150,715	80,555
Other financing sources (uses)					
Transfers in	-	-	-	381,502	381,502
Transfers out	-	(381,502)	-	-	(381,502)
Net change in fund balances	(409,431)	(279,489)	237,258	532,217	80,555
Fund balances - beginning of year	909,673	1,149,461	196,224	190,374	2,445,732
Fund balances - end of year	\$ 500,242	\$ 869,972	\$ 433,482	\$ 722,591	\$ 2,526,287

Town of Howey-in-the-Hills, Florida
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances to the Statement of Activities
Year ended September 30, 2023

Net change in fund balances \$ 80,555

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is depreciated over their estimated useful lives.

Acquisitions of capital assets	842,785
Current year depreciation expense	(343,766)

The issuance of bonds and similar long-term debt provides current financial resources to governmental funds and thus contributes to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds, but reduces the liability in the statement of net position. The amounts of the items that make up these differences in the treatment of long-term debt and related items are:

Financed purchase repayments	24,721
SBITA payable repayments	10,357
Lease payable repayments	26,782
Lake County loan repayments	10,652

Under the modified accrual basis of accounting, governmental revenues are recognized when both the measurable and available criteria have been met. Those revenues earned in the current year were not recognized since availability criteria was not met. Under full accrual accounting, all revenues would be recognized. -

In the statement of activities, only the loss on the sale/disposal of capital assets is reported. The change in net position differs from the change in fund balance by the cost of the assets sold/disposed or adjusted in value. (39,756)

The accounting for pension costs differs between governmental funds and governmental activities

Change in net pension liability or asset	190,164
Change in deferred outflows related to pensions	(145,806)
Change in deferred inflows related to pensions	(23,216)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds

Compensated absences	(5,483)
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Change in net position of governmental activities \$ 627,989

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Statement of Net Position
Proprietary Funds
September 30, 2023

	Business-type Activities		
	Enterprise Funds		
	Utility Fund	Nonmajor Stormwater Fund	Total Enterprise Funds
Current assets			
Cash and equivalents	\$ 1,015,708	\$ 11,896	\$ 1,027,604
Accounts receivable, net	97,123	-	97,123
Due from other governments	-	-	-
Total current assets	<u>1,112,831</u>	<u>11,896</u>	<u>1,124,727</u>
Noncurrent assets			
Restricted cash and equivalents	20,575	-	20,575
Capital assets, net	3,203,413	64,987	3,268,400
Total noncurrent assets	<u>3,223,988</u>	<u>64,987</u>	<u>3,288,975</u>
Total assets	<u>4,336,819</u>	<u>76,883</u>	<u>4,413,702</u>
Current liabilities			
Accounts payable	12,772	-	12,772
Contracts payable	-	-	-
Accrued liabilities	13,817	-	13,817
Interest payable	14,395	-	14,395
Customer deposits	54,182	-	54,182
Current portion of long-term liabilities	124,695	-	124,695
Total current liabilities	<u>219,861</u>	<u>-</u>	<u>219,861</u>
Noncurrent liabilities	1,112,118	-	1,112,118
Total liabilities	<u>1,331,979</u>	<u>-</u>	<u>1,331,979</u>
Net position			
Net investment in capital assets	1,986,411	64,987	2,051,398
Unrestricted	1,018,429	11,896	1,030,325
Total net position	<u>\$ 3,004,840</u>	<u>\$ 76,883</u>	<u>\$ 3,081,723</u>

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
Year ended September 30, 2023

	Business-type Activities		
	Enterprise Funds		
	Utility Fund	Nonmajor Stormwater Fund	Total Enterprise Funds
Operating revenues			
User fees - water	\$ 1,254,845	\$ -	\$ 1,254,845
User fees - sanitation	287,515	-	287,515
Miscellaneous revenues	9,362	-	9,362
Total operating revenues	1,551,722	-	1,551,722
Operating expenses			
Personal services	363,307	-	363,307
Operating expenses	865,120	-	865,120
Depreciation and amortization	167,640	3,915	171,555
Total operating expenses	1,396,067	3,915	1,399,982
Operating income (loss)	155,655	(3,915)	151,740
Nonoperating revenues (expenses)			
Utility service taxes	71,115	-	71,115
Interest income	7,905	-	7,905
Interest (expense)	(32,111)	-	(32,111)
Total nonoperating revenues (expenses)	46,909	-	46,909
Change in net position	202,564	(3,915)	198,649
Net position - beginning of year	2,802,276	80,798	2,883,074
Net position - end of year	\$ 3,004,840	\$ 76,883	\$ 3,081,723

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Statement of Cash Flows
Proprietary Funds
Year ended September 30, 2023

	Utility Fund	Nonmajor Stormwater Fund	Total Enterprise Funds
Operating activities			
Receipts from customers	\$ 1,543,497	\$ -	\$ 1,543,497
Payments to suppliers	(908,336)	-	(908,336)
Payments to employees	(352,822)	-	(352,822)
Net cash provided by operating activities	<u>282,339</u>	<u>-</u>	<u>282,339</u>
Noncapital financing activities			
Receipts/(Payments) from/to other funds	-	-	-
Utility service taxes	71,115	-	71,115
Net cash provided by noncapital financing activities	<u>71,115</u>	<u>-</u>	<u>71,115</u>
Capital and related financing activities			
Principal paid on debt	(113,819)	-	(113,819)
Interest paid on debt	(33,431)	-	(33,431)
Capital contributions	-	-	-
Acquisition of capital assets	(52,563)	-	(52,563)
Net cash used by capital and related financing activities	<u>(199,813)</u>	<u>-</u>	<u>(199,813)</u>
Investment Activities			
Interest on investments	7,905	-	7,905
Net cash provided by investment activities	<u>7,905</u>	<u>-</u>	<u>7,905</u>
Change in cash and equivalents	161,546	-	161,546
Cash and equivalents - beginning of year	<u>874,737</u>	<u>11,896</u>	<u>886,633</u>
Cash and equivalents - end of year	<u>\$ 1,036,283</u>	<u>\$ 11,896</u>	<u>\$ 1,048,179</u>
Operating income (loss)			
	\$ 155,655	\$ (3,915)	151,740
Depreciation	167,640	3,915	171,555
Change in:			
Receivables	(22,133)	-	(22,133)
Accounts payable	(43,216)	-	(43,216)
Contracts payable	-	-	-
Accrued liabilities	2,568	-	2,568
Customer deposits	13,908	-	13,908
Compensated absences	7,917	-	7,917
Net cash provided by operating activities	<u>\$ 282,339</u>	<u>\$ -</u>	<u>\$ 282,339</u>

There were no noncash activities.

Town of Howey-in-the-Hills, Florida
Statement of Fiduciary Net Position
September 30, 2023

	<u>Pension Trust Fund</u>
Assets	
Short Term Cash and Investments	\$ 32,424
Investments	2,283,574
Receivables	21,820
Total assets	<u>2,337,818</u>
Liabilities	<u>-</u>
Net position	
Restricted for pension benefits	<u><u>\$ 2,337,818</u></u>

See accompanying notes.

Town of Howey-in-the-Hills, Florida
Statement of Changes in Fiduciary Net Position
Year ended September 30, 2023

	Pension Trust Fund
Additions	
Contributions:	
Employer	\$ 101,050
Member	26,315
State	21,819
Total contributions	149,184
Investment income:	
Investment income	178,672
Less, investment management fee	-
Net investment income	178,672
Total additions	327,856
Deductions	
Member benefits	62,610
Administrative costs	16,202
	78,812
Change in net position	249,044
Net position restricted for pension benefits	
Beginning of year	2,088,774
Net position restricted for pension benefits	
End of year	\$ 2,337,818

See accompanying notes.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Howey-in-the-Hills, Florida (the "Town"), have been prepared in conformity with generally accepted accounting principles ("GAAP"), as applied to governmental units, which were promulgated by the Governmental Accounting Standards Board ("GASB"). A summary of the Town's significant accounting policies applied in the preparation of these financial statements follows.

A. REPORTING ENTITY

The Town of Howey-in-the-Hills is a political subdivision of the state of Florida established under the Laws of Florida, Chapter 10675 (1925). The Town was originally incorporated on May 8, 1925. The Town provides a wide range of services that include police protection, recreation services, public works services, and general administration. The Town also operates enterprise activities, including: water, sewer, sanitation and stormwater.

The Town is a municipal corporation governed by an elected mayor and four-member council. As required by GAAP, these financial statements present the Town as a primary government. Component units are entities for which a primary government is considered financially accountable or entities that would be misleading to exclude. Blended component units, although legally separate entities, are in substance part of the government's operations and so data from these units would be combined with data of the primary government. The Town has no blended component units. Discretely presented component units, on the other hand, would be reported in separate columns to emphasize that they are legally separate from the Town. There are no discretely presented component units included in the Town's financial reporting entity. The Town has included the Police Officers Retirement Plan as a fiduciary component unit. It is included in the financial statements as a pension trust fund.

B. BASIC FINANCIAL STATEMENTS

The basic financial statements include both government-wide (based on the Town as a whole) and fund financial statements. The government-wide statements (statement of net position and statement of activities) are presented using a full accrual, economic resource basis, which incorporates long-term assets and receivables, deferred outflows of resources, long-term liabilities, and deferred inflows of resources. The Town's fiduciary funds are not included in the government-wide statements since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the Town.

The government-wide statement of activities reports the gross and net cost for the various functional categories (general government, public safety, physical environment, transportation, and culture and recreation) of the Town that are otherwise supported by general government revenues (property, sales and use tax, and certain intergovernmental revenues, etc.). For the most part, the effect of interfund activity has been removed from this statement. Direct expenses are those that are clearly identifiable with a specific function. Program revenues are defined as charges for services, and operating and capital grants and contributions that specifically relate to a specific program function. Charges for services include revenue arising from charges to customers or applicants who purchase, use or directly benefit from the goods, services, or privileges provided. Operating and capital grants and contributions consist of revenues received from governments, organizations, or individuals that are specifically attributable to an activity program for either operating expenses or capital expenses associated with the specific program.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements. All non-major funds are summarized into a single column. The Town has reported the General Fund, Water Impact Fees Fund, and Building Services Fund as major funds. In addition, the Town's Utility Fund is a major fund. The governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

C. MEASUREMENT FOCUS AND BASIS OF PRESENTATION

The Town uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. The minimum number of funds is maintained consistent with legal and managerial requirements. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into three fund types: governmental, proprietary, and fiduciary. Each fund type is described below:

1. Governmental Funds:

The focus of governmental fund measurement is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources), rather than upon net income. The following is a description of the governmental funds that the Town has presented:

- a) **General Fund** - This fund is the general operating fund of the Town. It is used to account for all financial resources, except those required to be accounted for in another fund.
- b) **Special Revenue Funds** - These funds are used to account for and report the proceeds of specific revenue sources (other than debt service or major capital projects) that are legally restricted or committed to expenditures for specified purposes. The Town has nine special revenue funds consisting of the Water Impact Fees Fund to account for water impact fees, the Parks Impact Fees Fund to account for parks impact fees, the Police Impact Fees Fund to account for police impact fees, the Building Fund to account for Florida building code revenues and expenditures, the Infrastructure Surtax Fund to account for tax revenues restricted for capital, the Law Enforcement Trust Fund and Special Law Enforcement Trust Fund to account for forfeiture proceeds restricted in use by Florida Statutes, the Police Automation Fund, and the Tree Fund for proceeds restricted for Town tree planting projects.

2. Proprietary Funds:

These funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Enterprise funds – These funds are used to account for those operations (1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that a periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose. The Utility Fund is used to account for water and refuse system, and the Stormwater Fund is used to account for the Town's stormwater activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF PRESENTATION (Continued)

2. Proprietary Funds: (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in conjunction with a proprietary fund's principal ongoing operations. Operating expenses for proprietary funds include the cost of personnel, contractual services, supplies, maintenance, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

3. Fiduciary Fund:

The fiduciary fund accounts for assets held by the Town in a trustee capacity. A trust fund accounts for assets held by the government under the terms of a formal trust agreement.

Pension Trust Fund - These funds are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The pension trust fund accounts for the assets of the Town's police officers' pension plan.

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

All proprietary funds and pension trust funds are accounted for using the flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net position.

1. Modified Accrual:

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

"Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers revenues as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are utility and franchise taxes, intergovernmental revenues and grants, state revenue sharing, and interest on pooled investments.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

2. Accrual:

All proprietary and fiduciary funds are accounted for using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

E. ASSETS, LIABILITIES, DEFERRED ELEMENTS, AND FUND EQUITY

Cash and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are carried at a mixture of fair value measurement and amortized cost because certain investments meet GASB Statement No. 31, as amended by GASB Statement No. 79 *Certain External Investment Pools and Pool Participants*, which establishes criteria for external investment pools to qualify for making the election to measure all of their investments at amortized cost for financial reporting purposes. The Town's investments in the Florida PRIME are similar to money market funds in which units are owned in the fund rather than the underlying investments, and they are reported at amortized cost.

There are no limitations or restrictions on withdrawals from the Florida PRIME. In the occurrence of an event that has a material impact on the liquidity or operations of the PRIME, the fund's executive director may limit contributions to or withdrawals from the PRIME for a period of 48 hours. The Office of the Auditor General of the State of Florida performs the operational audit of the activities and investments of the Florida PRIME.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

All accounts receivable are shown net of an allowance for uncollectible accounts receivable. Accounts receivable in excess of 120 days comprise the trade accounts receivable allowance for uncollectible. Receivables of the Utility Fund are reduced by an allowance of \$20,053.

Property taxes, which were levied during fiscal year 2023 and are uncollected as of September 30, 2023, are immaterial and, therefore, not recorded as a receivable.

Interfund transfer of \$259,977 was made to the Parks Impact Fee Fund and \$121,525 was made to the Police Impact Fees Fund from the Water Impact Fees Fund for their proportionate share of the impact fees collected in prior years.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. ASSETS, LIABILITIES, DEFERRED ELEMENTS AND FUND EQUITY (Continued)

Inventories and Prepaids

Inventories are valued at cost using the first-in first-out (“FIFO”) method and consist of expendable items held for consumption or resale. The cost of these items is recorded as expenditure or expense at the time the inventory item is consumed or sold.

Payments made to vendors for services, as well as to the actuary for pension contributions, that will benefit periods beyond September 30, 2023, are recorded as prepaid items. These payments are recorded as expenditures or expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include land, buildings, improvements, equipment (including assets acquired by capital lease), and infrastructure assets (i.e., roads, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial individual cost, of more than \$1,000 and an estimated useful life beyond one year. Right to use lease and SBITA intangible assets are recorded as capital assets when the lease asset is \$5,000 or greater. These assets are recorded at historical cost or estimated historical cost, if purchased, and acquisition value, if contributed or donated. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred and are not capitalized. In accordance with GASB Statement No. 34, as amended, the Town has elected to report general infrastructure prospectively, effective October 1, 2003. Depreciation on all capital assets is provided on a straight-line basis over the following estimated useful lives: buildings 10-50 years; improvements other than buildings, including infrastructure assets, 15-50 years; and furniture, equipment, vehicles and intangibles 3-15 years.

For its business-type activities, it is the Town’s policy not to capitalize construction period interest costs on projects funded specifically through debt financing in accordance with GASB Statement No. 89.

Compensated Absences

It is the Town’s policy to permit limited vesting of employee earned and unused vacation and compensatory leave benefits. Vested vacation and sick leave that accrues that is expected to be liquidated with expendable available financial resources is reported as an expense and a liability of the appropriate proprietary fund. The portion of the liability expected to be liquidated within the next year has been classified as a current liability. Amounts not expected to be liquidated within the next year are reported as a component of long-term liabilities. Compensated absences are reported in governmental funds only upon the retirement or resignation of a vested employee. The payment of compensated absences is charged to the respective fund and department in which the individual being paid is employed.

Leases and Subscription Software (SBITA) Liability

The Town enters into noncancelable contracts for the right to use equipment and subscription software in its operations. When the Town is the lessee or subscriber, the contracts result in recognition of a right to use intangible asset that is offset by a lease or SBITA liability. Lease and SBITA intangible assets are reported with capital assets. Lease and SBITA liabilities are reported with long-term liabilities on the government-wide financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. ASSETS, LIABILITIES, DEFERRED ELEMENTS AND FUND EQUITY (Continued)

At commencement of a lease or SBITA when the Town is lessee or subscriber, the Town initially measures the liability at present value of total payments over the agreement term. The intangible asset is measured as the value of the lease or SBITA liability, adjusted for any prepayments, plus certain initial direct costs. Estimates and judgments are sometimes made when determining the discount rate and overall term of these transactions. The Town monitors its agreements for significant changes in circumstances that warrant a remeasurement of the liability and associated intangible asset.

Net Pension Liability / Asset

In the government-wide statements, net pension liability or asset represents the present value of projected benefit payments to be provided through the single employer defined benefit pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the pension plan's fiduciary net position. For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pension plans, pension expense, information about the fiduciary net position, and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan.

For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Pension investments are reported at fair value. The Town allocated its net pension liability or asset, deferred outflows for pensions, deferred inflows for pensions, and pension expense to governmental activities and public safety function.

Deferred Outflows of Resources / Deferred Inflows of Resources

In addition to assets and liabilities, the Town reports the financial statement elements of deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expenditure or expense) until that applicable time. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that applicable time.

The Town reports one item that qualifies as deferred outflows of resources on its government-wide statement of net position, deferred outflows for pensions. The deferred outflows for pensions are an aggregate of items related to pensions as calculated in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The deferred outflows for pensions will be recognized as pension expense or a reduction of the net pension liability in future reporting years.

The Town reports one item that qualifies as deferred inflows of resources on its government-wide statement of net position, deferred inflows for pensions. The deferred inflows for pensions are an aggregate of items related to pensions as calculated under the same principles as deferred outflows for pensions, and will be recognized as a reduction to pension expense in future reporting years.

The Town sometimes reports deferred inflows of resources on applicable governmental fund statements that represent revenues which are measurable but not available in accordance with the modified accrual basis of accounting. These deferred inflows will be recognized as revenue in the fiscal year they are earned and become available. The majority of these deferred inflows of resources represent intergovernmental receipts and reimbursements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. ASSETS, LIABILITIES, DEFERRED ELEMENTS AND FUND EQUITY (Continued)

Net Position

The government-wide and business-type activities financial statements utilize a net position presentation. Net position is presented in three components - net investment in capital assets, restricted, and unrestricted.

- **Net Investment in Capital Assets** - This component of net position consists of capital assets, net of accumulated depreciation and capital related debt.
- **Restricted**- This component consists of net position that has constraints placed either externally by third parties (grantors and contributors) or by law, through constitutional provisions of enabling legislation. The Town reports \$1,443,532 of net position restricted by enabling legislation relating to impact fees.
- **Unrestricted** - This component consists of net position that does not meet the definition of “net investment in capital assets” and “restricted.” Allocations or earmarks of net position made by the Town’s management are included in this component because these types of constraints are internal and management can remove or modify them.

Fund Balance

In accordance with GAAP, the Town classified governmental fund balances as follows:

- **Nonspendable Fund Balance** - Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact.
- **Restricted Fund Balance** - Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed Fund Balance** - Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Town's highest level of decision-making authority, which is an ordinance. Committed amounts cannot be used for any other purpose unless the Town removes those constraints by taking the same type of action. The Council can establish, modify or rescind a fund balance commitment through the formal approval of an ordinance.
- **Assigned Fund Balance** - Assigned fund balances are amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the Council or (b) a body or official to which the Council has delegated the authority to assign amounts to be used for specific purposes. Additionally, this category is used to reflect the appropriation of a portion of existing fund balance to eliminate a projected deficit in the subsequent year’s budget.
- **Unassigned Fund Balance** - Unassigned fund balance is the residual classification for the General Fund and also includes deficit fund balances of other governmental funds.

The Town intends that restricted amounts be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that would prohibit doing this, such as grant agreements with dollar-for-dollar spending. Additionally, the Town would first use committed fund balance, followed by assigned fund balance, and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. PROPERTY TAXES

The assessment of all properties and the collection of all county, municipal, and school board property taxes are consolidated in the offices of the Lake County Property Appraiser and Lake County Tax Collector. The laws of the state regulating tax assessment are also designed to assure a consistent property valuation method statewide. State Statutes permit municipalities to levy property taxes at a rate of up to ten mills. The millage rate in effect for the fiscal year ended September 30, 2023 was 7.50 mills. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the roll meets all of the appropriate requirements of State Statutes.

All taxes are due and payable on November 1 of each year or as soon thereafter as the assessment roll is certified and delivered to the Tax Collector. All unpaid taxes become delinquent on April 1 following the year in which they were assessed, and a lien on the property is recorded on Jan 1. Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, and 1% in the month of February. The Town does not accrue its portion of the county-held certificates due to the immateriality of the amount.

NOTE 2 - CASH, POOLED CASH, AND INVESTMENTS

The Town utilizes a consolidated cash pool to account for cash and investments of all Town funds. The consolidated cash pool concept allows each participating fund to benefit from the economies of scale and improved yield, which are inherent to a larger investment pool. The account balances of each fund are reported as cash and equivalents.

Cash and Pooled Cash

The Town has one cash pool that maintains most of the deposits of all the governmental and enterprise funds of the Town. The trust funds maintain their own cash accounts. Formal accounting records detail the individual equities of the participating funds. The cash pool utilizes a single checking account for all Town receipts and disbursements.

Deposits

At September 30, 2023, the bank balance of the Town's cash deposit accounts was \$3,969,855 and the carrying amount of the demand deposits and cash on hand was \$3,730,611. The cash deposits are held by a bank that qualifies as a public depository under the Florida Security and Public Deposits Act, as required by Chapter 280, Florida Statutes, and are considered fully insured.

Investments

Florida Statutes (218.415) authorize municipalities to invest excess funds in time deposits or savings accounts of financial institutions approved by the State Treasurer, obligations of the U.S. Government, U.S. Government Instrumentalities, State of Florida Local Government Surplus Funds Trust Fund, and mutual funds investing in U.S. Government securities.

The Town's investment in the Florida PRIME of \$20,192 exposes it to credit risk. The Town does not have a formal investment policy relating to that risk, which is described as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Florida PRIME is rated by Standard & Poor's and has a rating at September 30, 2023 of AAAM. The weighted average days to maturity of Florida PRIME at September 30, 2023 is 35 days.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2023

NOTE 2 - CASH, POOLED CASH, AND INVESTMENTS (Continued)

The Town is a participating employer in the Florida Municipal Pension Trust Fund (FMPTF), which is sponsored by the Florida League of Cities, Inc. The Town’s pension plan assets are invested by the FMPTF through the Florida Municipal Investment Trust (FMIvT), which is an external investment pool. The fair value of the position in the pool is equal to the value of the Town’s beneficial interest in the pool’s portfolio. The pool is not registered with the Securities and Exchange Commission.

The Town categorizes the fair value measurement of its investments based on the hierarchy established by GASB Statement No. 72 *Fair Value Measurement and Application*. The hierarchy has three levels based on the valuation inputs used to measure an asset’s fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Town uses quoted prices provided by FMIvT for its pension trust fund.

The Town’s beneficial interest in the FMIvT portfolio for the Pension Trust is summarized below:

	<u>Fair Value Hierarchy</u>			
	Fair Value	Level 1	Level 2	Level 3
FMIvT Broad Market High Quality Bond Portfolio	\$ 338,136	\$ -	\$ 338,136	
FMIvT Core Plus	314,976			\$ 314,976
FMIvT Large Cap Diversified Value Portfolio	565,103		565,103	
FMIvT Diversified Small to Mid Cap Equity Portfolio	321,924		321,924	
FMIvT International Equity Portfolio	446,987		446,987	
FMIvT Core Real Estate Portfolio	296,448			296,448
Total	\$ 2,283,574	\$ -	\$ 1,672,150	\$ 611,424

Credit Risk –The Bond Portfolio is rated by Fitch and has a rating at September 30, 2023 of AAf/S4.

Interest Rate Risk – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The Town’s investment policies do not provide specific restrictions as to maturity length of investments. The weighted average maturity of the Bond Portfolio is 6.90 years and the Core Plus is 8.03 years.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2023

NOTE 3 - CAPITAL ASSETS

Capital assets activity for the fiscal year ended September 30, 2023 was as follows:

	Balance October 1, 2022 *	Increases	Decreases	Balance September 30, 2023
Governmental Activities				
Capital assets, not being depreciated:				
Land and improvements	\$ 377,790	\$ -	\$ -	\$ 377,790
Construction in Process	107,092	476,960	314,535	269,517
Total capital assets, not being depreciated	484,882	476,960	314,535	647,307
Capital assets, being depreciated:				
Buildings and improvements	1,317,054	-	-	1,317,054
Improvements	1,994,491	411,875	99,392	2,306,974
Equipment and machinery	1,352,492	268,485	-	1,620,977
Right to use subscription software	31,884	-	-	31,884
Right to use equipment	133,760	-	-	133,760
Total capital assets, being depreciated	4,829,681	680,360	99,392	5,410,649
Less accumulated depreciation for:				
Buildings and improvements	374,757	43,693	-	418,450
Improvements	776,872	79,922	59,636	797,158
Equipment and machinery	784,518	182,558	-	967,076
Right to use subscription software	-	10,160	-	10,160
Right to use equipment	27,433	27,433	-	54,866
Total accumulated depreciation	1,963,580	343,766	59,636	2,247,710
Total capital assets being depreciated, net	2,866,101	336,594	39,756	3,162,939
Governmental activities capital assets, net	\$ 3,350,983	\$ 813,554	\$ 354,291	\$ 3,810,246

* Balances have been adjusted for implementation of GASB 96.

The beginning balance was increased by \$31,884 of right to use software subscription due to implementation of new accounting standards at the beginning of the fiscal year.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2023

NOTE 3 - CAPITAL ASSETS (Continued)

	Balance October 1, 2022 *	Increases	Decreases	Balance September 30, 2023
Business-type Activities				
Capital assets, not being depreciated:				
Construction in Process	\$ 28,747	\$ -	\$ -	\$ 28,747
Capital assets, being depreciated:				
Buildings and improvements	7,693	4,305	-	11,998
Machinery and equipment	349,000	48,258	-	397,258
Right to use subscription software	8,083	-	-	8,083
Improvements - water system	5,418,389	-	-	5,418,389
Total capital assets, being depreciated	5,783,165	52,563	-	5,835,728
Less accumulated depreciation for:				
Buildings and improvements	7,693	287	-	7,980
Machinery and equipment	279,025	12,209	-	291,234
Right to use subscription software	-	2,695	-	2,695
Improvements - water system	2,137,802	156,364	-	2,294,166
Total accumulated depreciation	2,424,520	171,555	-	2,596,075
Total capital assets being depreciated, net	3,358,645	(118,992)	-	3,239,653
Business-type activities capital assets, net	\$ 3,387,392	\$ (118,992)	\$ -	\$ 3,268,400

* Balances have been adjusted for implementation of GASB 96.

The beginning balance was increased by \$8,083 of right to use software subscription due to implementation of new accounting standards at the beginning of the fiscal year.

Depreciation and amortization was charged to governmental and business-type activities, as follows:

Governmental activities:

General government	\$ 28,135
Public safety	176,694
Physical environment	31,030
Transportation	43,028
Culture and recreation	64,879
Total depreciation expense - governmental activities	\$ 343,766

Business-type activities:

Utility	\$ 167,640
Stormwater	3,915
Total depreciation expense - business-type activities	\$ 171,555

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2023

NOTE 4 - LONG TERM LIABILITIES

The Town's long-term liabilities consist of financed purchases, leases payable, notes from direct borrowing, a loan payable, and accrued compensated absences. The change in long term liabilities is as follows:

	Balance			Balance	Due
	October 1, 2022 *	Additions	Deductions		
Governmental Activities:					
Financed purchases	\$ 24,721	\$ -	\$ 24,721	\$ -	\$ -
Lake County radio loan	66,943	-	10,652	56,291	10,849
Leases payable	107,638	-	26,782	80,856	27,460
SBITA payable	31,884	-	10,357	21,527	10,597
Compensated absences	45,418	41,312	35,829	50,901	20,360
Total	\$ 276,604	\$ 41,312	\$ 108,341	\$ 209,575	\$ 69,266
Business-Type Activities:					
SBITA payable	\$ 8,083	\$ -	\$ 2,620	\$ 5,463	\$ 2,686
State revolving loan fund **	1,322,737	-	111,198	1,211,539	114,085
Compensated absences	11,894	28,719	20,802	19,811	7,924
Total	\$ 1,342,714	\$ 28,719	\$ 134,620	\$ 1,236,813	\$ 124,695

* Balances have been adjusted for implementation of GASB 96.

** These notes are considered notes from direct borrowing.

The beginning balance was increased by \$31,884 for governmental activities and \$8,083 for business-type activities of SBITA payable due to implementation of new accounting standards. Governmental activities compensated absences will be liquidated in future periods primarily by the General Fund.

Lake County Equipment Loan

In 2019, the Town entered into an interlocal agreement with Lake County to finance the acquisition of new police radios in the amount of \$105,983. The loan is payable over ten years with annual payments originally set at \$12,274 at an interest rate of 2.8%. This loan interest rate was renegotiated in 2021 to 1.85% with annual payments of \$11,890. Future debt service payments on the loan are as follows:

Year ending September 30,	Lake County Loan	
	Principal	Interest
2024	\$ 10,849	\$ 1,041
2025	11,050	841
2026	11,254	636
2027	11,462	428
2028	11,676	216
	\$ 56,291	\$ 3,162

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2023

NOTE 4 - LONG TERM LIABILITIES (Continued)

Revenue Refunding Note

The Town issued the Revenue Refunding Note, Series 2013 for \$285,000 to refund the Town's USDA Water Revenue Bond, Series 1989, originally used to finance certain extensions and improvements of the Town's water system. This note was paid in full during fiscal year 2022.

State Revolving Loan

The Town entered into an agreement with the Florida Department of Environmental Protection for a loan of \$2,301,053 for planning and construction costs involved in major utility system expansion and improvements. This is funded through the Clean Water State Revolving Fund (SRF) Loan Program protected under the Federal Clean Water Act. The interest rates are 2.71% and 2.12% per year for different segments of the project, and repayment of the loan began after construction was completed.

Under the agreement with the State Revolving Fund, upon occurrence of an event of default, the Department may provide notice to the Florida Auditor General and Chief Financial Officer regarding delinquency of debt service payments, and intercept delinquent amounts from unobligated revenue or tax-sharing funds to the Town. The Department may impose a penalty of 18% annually on the amount due. Additionally, the Department may accelerate the repayment schedule or increase the financing rate up to 1.667 times the current rate.

The Town has pledged future water customer revenues, net of specified operating expenses, to repay the loan. The loan is payable solely from water customer net revenues and is payable through 2033. Rate coverage for the SRF loan requires that the pledged revenues equal or exceed 1.15 times the sum of the semiannual loan payments due in the fiscal year. The total principal and interest to be paid on the SRF loan is \$1,373,979. Principal and interest of \$144,629 was paid during the current year. Pledged net revenues for the water system were approximately \$305,595 for the FY23 year and were sufficient for rate coverage.

Future debt service payments on the SRF Loan are as follows:

Year ending September 30,	State Revolving Fund Note	
	Principal	Interest
2024	\$ 114,085	\$ 30,545
2025	117,046	27,583
2026	120,085	24,545
2027	123,203	21,426
2028	126,403	18,226
2029 - 2033	610,717	40,115
Totals	\$ 1,211,539	\$ 162,440

Financed Purchases

The Town entered into several equipment financed purchase agreements to acquire police vehicles and public works equipment. The equipment's cost on a cumulative basis under these agreements is \$101,963. The interest rate for these agreements range from 4.64% - 4.85%. The equipment purchase agreements contain remedies for events of default that may include declaring all unpaid amounts immediately due, and/or requiring return of all equipment under the agreements. The Town paid off its financed purchases in FY23.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2023

NOTE 4 - LONG TERM LIABILITIES (Continued)

Leases Payable

In September 2019, The Town entered into a lease agreement for an office copier. Monthly rental payments are \$169 with an interest rate of 2.5% through December 2024. In September 2021, the Town entered into a lease agreement for police equipment. Annual rental payments are \$26,832 with an interest rate of 2.5% through September 2026.

The Town's leases payable at September 30, 2023 is \$80,856. Future debt service payments on the leases payable is as follows:

Year ending September 30,	Leases Payable	
	Principal	Interest
2024	\$ 27,460	\$ 1,400
2025	26,620	718
2026	26,776	56
	\$ 80,856	\$ 2,174

SBITAs Payable

In 2023, The Town implemented GASB Statement No. 96, *Subscription-based Information Technology Arrangements* (SBITAs) that resulted in recognition of three existing contracts for subscription services as of the beginning of the fiscal year. Annual payments on the SBITAs are \$13,930 through 2025 with interest rates ranging from 2.5 – 3.38%.

The Town's future debt service payments on the SBITAs payable at September 30, 2023 for governmental activities and business-type activities are as follows:

<u>Governmental Activities</u>	SBITA Payable	
Year ending September 30,	Principal	Interest
2024	\$ 10,597	\$ 504
2025	10,930	171
	\$ 21,527	\$ 675

<u>Business-type Activities</u>	SBITA Payable	
Year ending September 30,	Principal	Interest
2024	\$ 2,686	\$ 143
2025	2,777	51
	\$ 5,463	\$ 194

NOTE 5 - PENSION PLAN

Summary of Significant Accounting Policies

Basis of Accounting. The Plan's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to each plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments. Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair value.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2023

NOTE 5 - PENSION PLANS (Continued)

Plan Description

Plan Administration. The Town sponsors a public employee retirement system (the “System”) administered by the Town Pension Board of Trustees. The System administers the Police Officers’ Retirement Plan (the “Plan”), an employee contributory single-employer defined benefit pension plan. Members of the plan include all sworn police officers, The Plan is maintained as a Pension Trust Fund and reported as a fiduciary fund of the Town. The Council has the authority to establish and amend plan benefits. The Town does not issue a stand-alone financial report for the Plan; however, more information on the plan can be found in this section.

Plan Membership as of October 1, 2022

Active employees	9
Inactive employees receiving benefits	4
Inactive employees entitled to but not yet receiving benefits	-
Total	13

Benefits Provided

Officers attaining the age of 55 who have completed 10 or more years of creditable service or attaining the age of 52 who have completed 25 years of creditable service are entitled to monthly benefits of 3 percent of their average final compensation times years of credited service. The plan permits early retirement at the completion of 10 years of contributing service and attaining the age of 50. Active officers who retire disabled with disability that occurs in the line of duty and have 10 years of credited and contributing service shall receive the greater of 42 percent of average financial compensation or the accrued benefit actuarially reduced. Disability benefits are paid for 10 years certain and life or until recovery from disability. If a non-vested active officer dies before retirement eligibility, his or her beneficiary receives a refund of the officer’s contributions to the Plan. If the officer dies prior to retirement but has at least 10 years of contributing service, his or her beneficiary is entitled to either early or normal retirement benefits.

Contributions

The contribution requirements of plan members and the Town are established and approved by the Town Council in accordance with applicable State statute. In addition, State contributions are also made to the Plan on behalf of the Town.

For the year ended September 30, 2023, the active employee contribution rate was 5.0% of pensionable earnings. The Town’s contribution rate, actuarially determined, was 19.06% of pensionable earnings, and the State’s contribution rate was 0.0%.

Net Pension Liability (Asset) and Actuarial Assumptions

Actuarial Assumptions. The total pension liability (asset) was determined by an actuarial valuation as of October 1, 2022 updated to September 30, 2023 using the following actuarial assumptions applied to all measurement periods.

Inflation	2.62%
Salary increases	4.0%
Cost-of-living increases	None assumed
Investment rate of return	7.0% net of pension plan inv expense, including inflation

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2023

NOTE 5 - PENSION PLANS (Continued)

Mortality rates were based on sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Healthy Retiree Mortality Table with full generational improvements in mortality using Scale MP-2018 (with ages set forward one year for non-disabled employees). There is no automatic cost of living adjustment.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Investment category	Target Allocation	Expected Long-term Real Return
Core bonds	15%	1.60%
Core plus	15%	2.10%
U.S. large cap equity	25%	4.60%
U.S. small cap equity	14%	5.50%
Non-U.S. equity	21%	6.70%
Core real estate	10%	5.00%
Total or weighted arithmetic average	100%	4.38%

Discount Rate Sensitivity Analysis

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and the Town and State contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table presents the sensitivity of the net pension liability (asset) to changes in the discount rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability (asset)	\$ (176,331)	\$ (403,233)	\$ (594,046)

For the year ended September 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was -22.79%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 Year Ended September 30, 2023

NOTE 5 - PENSION PLANS (Continued)

Net Pension Liability (Asset), Deferred Outflows/Deferred Inflows of Resources, and Pension Expense

The following table presents the change in net pension liability (asset) of the Town's Plan as of the measurement date of September 30, 2023.

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balances as of October 1, 2022	\$ 1,875,705	\$ (2,088,774)	\$ (213,069)
Changes for the year:			
Service cost	92,729	-	92,729
Expected interest growth	135,502	(148,636)	(13,134)
Unexpected investment income	-	(30,036)	(30,036)
Demographic experience	(106,741)	-	(106,741)
Assumption changes	-	-	-
Employer contributions	-	(122,869)	(122,869)
Employee contributions	-	(26,315)	(26,315)
Benefit payments and refunds	(62,610)	62,610	-
Administrative expenses	-	16,202	16,202
	\$ 1,934,585	\$ (2,337,818)	\$ (403,233)
Balances as of September 30, 2023			

For the year ended September 30, 2023, the Town recognized pension expense of \$101,727 related to the Plan.

At September 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual earnings on pension plan investments	\$ 171,291	\$ -
Differences between expected and actual experience	40,265	268,843
Changes to assumptions	4,216	21,953
	\$ 215,772	\$ 290,796
Total		

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Net
Year ending September 30,	
2024	\$ (27,436)
2025	(27,491)
2026	37,616
2027	(19,946)
2028	(4,704)
Thereafter	(33,063)
Total	\$ (75,024)

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
Year Ended September 30, 2023

NOTE 6 - OTHER POSTEMPLOYMENT PLANS

For employees who do not qualify for the Police Pension Plan, the Town offers a deferred compensation plan created in accordance with Section 457, Internal Revenue Code. During the year ended September 30, 2023, employer contributions of \$44,362 were made to the 457 plan.

GASB Statement No. 32 eliminates the requirement that the Town report the assets of Internal Revenue Code, Section 457, plans on the statement of net position.

NOTE 7 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to general liability, workers' compensation, public liability, law enforcement liability, health benefits, property damage, and errors and omissions. To manage its risks, the Town purchases insurance coverage. The Town's settled claims have not exceeded coverage in any of the past three fiscal years.

NOTE 8 - CONTINGENCIES

Litigation

The Town is sometimes a party to lawsuits and claims arising out of the normal conduct of its activities. While the results of lawsuits or other proceedings against the Town cannot be predicted with certainty, management does not expect that these matters will have a material adverse effect on the financial condition of the Town.

Grants

The Town receives financial assistance from federal, state, and local agencies in the form of operating and capital grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements, and are subject to audit by the grantor agencies. Disallowed claims, if any, resulting from such audits, may become liabilities of the Town. However, in the opinion of management, disallowed claims, if any, will not have a material effect on the Town's financial statements.

NOTE 9 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The General Fund had an excess of expenditures over final budgeted appropriations of \$3,920 primarily for yearend accrual of capital acquisitions. There was sufficient fund balance in the fund to cover the excess.

NOTE 10 - FUTURE ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board has issued statements that will become effective in fiscal year 2024. One statement addresses accounting changes and may have some impact on the Town's future financial reporting.

REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedules (GAAP BASIS):

- General Fund
- Major Special Revenue Funds:
 - Water Impact Fees Fund
 - Building Fund

City Retirement Plan Schedules and Notes:

- Schedule of Changes in Net Pension Liability and Related Ratios
- Schedule of Actuarially Determined Contributions
- Money-weighted Rate of Return

Town of Howey-in-the-Hills, Florida
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General Fund
Year ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		With Final Budget
Revenues				
Taxes	\$ 1,295,999	\$ 1,331,440	\$ 1,336,054	\$ 4,614
Permits, fees and special assessments	282,550	201,572	196,987	(4,585)
Intergovernmental	259,965	398,249	401,419	3,170
Charges for services	269,341	261,293	266,175	4,882
Judgments, fines and forfeits	18,600	22,443	22,443	-
Miscellaneous	269,959	27,353	27,352	(1)
Total revenues	2,396,414	2,242,350	2,250,430	8,080
Expenditures				
Current:				
General government	828,326	724,010	711,949	12,061
Public safety	1,269,780	1,288,575	1,242,777	45,798
Physical environment	252,321	225,092	212,915	12,177
Transportation	144,737	116,398	117,746	(1,348)
Culture and recreation	353,854	301,866	297,390	4,476
Debt service:				
Principal retirement	-	-	71,901	(71,901)
Interest	-	-	5,183	(5,183)
Total expenditures	2,849,018	2,655,941	2,659,861	(3,920)
Excess of revenues over (under) expenditures	(452,604)	(413,591)	(409,431)	12,000
Fund balances - beginning of year	452,604	413,591	909,673	496,082
Fund balances - end of year	\$ -	\$ -	\$ 500,242	\$ 508,082

Town of Howey-in-the-Hills, Florida
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Water Impact Fees Fund
Year ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
Revenues				
Permits, fees and special assessments	\$ 135,000	\$ 293,026	\$ 296,178	\$ 3,152
Intergovernmental	-	-	38,500	38,500
Total revenues	135,000	293,026	334,678	41,652
Expenditures				
Current:				
Physical environment	429,000	604,891	232,665	(372,226)
Total expenditures	429,000	604,891	232,665	372,226
Excess of revenues over (under) expenditures	(294,000)	(311,865)	102,013	(330,574)
Other financing sources (uses)				
Transfers out	-	-	(381,502)	(381,502)
Net change in fund balance	(294,000)	(311,865)	(279,489)	(712,076)
Fund balances - beginning of year	294,000	311,865	1,149,461	837,596
Fund balances - end of year	\$ -	\$ -	\$ 869,972	\$ 125,520

Town of Howey-in-the-Hills, Florida
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Building Services Fund
Year ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		
Revenues				
Permits, fees and special assessments	\$ 637,815	\$ 763,938	\$ 781,382	\$ 17,444
Expenditures				
Current:				
Public safety	637,815	763,938	543,464	(220,474)
Debt service:				
Principal retirement	-	-	611	611
Interest	-	-	49	49
Total expenditures	637,815	763,938	544,124	219,814
Excess of revenues over (under) expenditures	-	-	237,258	(202,370)
Fund balances - beginning of year	-	-	196,224	196,224
Fund balances - end of year	\$ -	\$ -	\$ 433,482	\$ (6,146)

Town of Howey-in-the-Hills, Florida
Notes to the Budgetary Schedules
Year ended September 30, 2023

The Town's procedures in establishing the budgetary data reflected in the financial statements are generally as follows:

- In July, the Lake County Property Appraiser notifies the Town as to its tentative property tax assessed valuation, from which the Town can estimate the property tax resources available and the limitations thereon.
- During August, budget workshops are held to determine proposed expenditures and the means of financing them. The Council then adopts the proposed property tax millage rate and sets the date, time and place of the first public hearing.
- A public hearing on the tentative budget is held. Within fifteen (15) days of the first public hearing, the Town advertises its intention to finalize its budget and millage rate, and a date, time, and place for a public hearing. The second public hearing is convened several days after the final advertisement, at which time the final budget and millage are adopted.
- Appropriations lapse at year-end.
- The fund is the legal level of control.

Town of Howey-in-the-Hills, Florida
Schedule of Changes in Net Pension Liability and Related Ratios
Police Officers' Plan
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability									
Service cost	\$ 92,729	\$ 89,607	\$ 67,402	\$ 79,129	\$ 79,129	\$ 61,873	\$ 61,873	\$ 43,667	\$ 9,782
Interest	135,502	121,356	123,805	115,070	123,888	114,769	107,490	70,706	86,408
Differences between expected and actual experience	(106,741)	50,643	(129,762)	-	(273,146)	(24,948)	(32,313)	200,034	81,475
Benefit payments, including refunds of employee contributions	(62,610)	(62,610)	(67,987)	(52,990)	(52,946)	(54,670)	(79,800)	(77,149)	(138,134)
Assumption changes	-	-	(48,725)	-	-	-	48,246	264,972	-
Net change in total pension liability	58,880	198,996	(55,267)	141,209	(123,075)	97,024	105,496	502,230	39,531
Total pension liability - beginning of year	1,875,705	1,676,709	1,731,976	1,590,767	1,713,842	1,616,818	1,511,322	1,009,092	969,561
Total pension liability - end of year	\$ 1,934,585	\$ 1,875,705	\$ 1,676,709	\$ 1,731,976	\$ 1,590,767	\$ 1,713,842	\$ 1,616,818	\$ 1,511,322	\$ 1,009,092
Plan fiduciary net position									
Contributions - employer	\$ 122,869	\$ 118,507	\$ 130,249	\$ 81,736	\$ 106,904	\$ 97,179	\$ 81,225	\$ 82,122	\$ 65,002
Contributions - employee	26,315	20,722	17,772	15,147	16,698	14,544	13,006	12,605	10,401
Net investment income	178,672	(315,550)	373,406	119,226	90,347	110,663	173,224	95,228	4,532
Benefit payments, including refunds of employee contributions	(62,610)	(62,610)	(67,987)	(64,734)	(52,946)	(54,670)	(79,800)	(77,149)	(138,134)
Administrative expense	(16,202)	(18,184)	(25,304)	(8,829)	(16,400)	(7,081)	(13,899)	(5,549)	(12,076)
Net change in plan fiduciary net position	249,044	(257,115)	428,136	142,546	144,603	160,635	173,756	107,257	(70,275)
Plan fiduciary net position - beginning of year	2,088,774	2,345,889	1,917,753	1,775,207	1,630,604	1,469,969	1,296,213	1,188,956	1,259,231
Plan fiduciary net position - end of year	\$ 2,337,818	\$ 2,088,774	\$ 2,345,889	\$ 1,917,753	\$ 1,775,207	\$ 1,630,604	\$ 1,469,969	\$ 1,296,213	\$ 1,188,956
Net pension liability (asset) - end of year	\$ (403,233)	\$ (213,069)	\$ (669,180)	\$ (185,777)	\$ (184,440)	\$ 83,238	\$ 146,849	\$ 215,109	\$ (179,864)
Plan fiduciary net position as a percentage of the total pension liability	120.84%	111.36%	139.91%	110.73%	111.59%	95.14%	90.92%	85.77%	117.82%
Covered payroll	\$ 423,668	\$ 382,668	\$ 284,227	\$ 330,473	\$ 330,473	\$ 265,367	\$ 265,367	\$ 220,740	\$ 220,740
Net pension liability (asset) as a percentage of covered payroll	-95.18%	-55.68%	-235.44%	-56.22%	-55.81%	31.37%	55.34%	97.45%	-81.48%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for those years for which it is available will be presented.

Town of Howey-in-the-Hills, Florida
Schedule of Employer Contributions
Police Officers' Plan
Last 10 Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 100,313	\$ 75,433	\$ 81,044	\$ 53,355	\$ 58,177	\$ 100,555	\$ 89,926	\$ 77,216	\$ 57,831
Contributions in relation to the actuarially determined contribution	122,869	118,507	130,249	81,736	106,904	97,179	81,225	82,122	65,002
Contribution deficiency (excess)	<u>\$ (22,556)</u>	<u>\$ (43,074)</u>	<u>\$ (49,205)</u>	<u>\$ (28,381)</u>	<u>\$ (48,727)</u>	<u>\$ 3,376</u>	<u>\$ 8,701</u>	<u>\$ (4,906)</u>	<u>\$ (7,171)</u>
Covered payroll	\$ 423,668	\$ 382,668	\$ 284,227	\$ 330,473	\$ 330,473	\$ 265,367	\$ 265,367	\$ 220,740	\$ 220,740
Contributions as a percentage of covered payroll	29.00%	30.97%	45.83%	24.73%	32.35%	36.62%	30.61%	37.20%	29.45%

Notes to Schedule:

Valuation date: Actuarially determined contribution rates are calculated as of October 1 of each fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate
Amortization method	Level dollar, open
Remaining amortization period	30 years
Asset valuation method	Market value
Discount rate	7%
Salary increases	4%
Retirement age	Retirement is assumed to occur at the rate of 5% at ages 50 through 54 and 10% at age after 54 if eligible for early retirement. 100% retirement is assumed at age 58 with at least 13 years of service or at age 55 with at least 28 years of service.

Mortality Sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Healthy Retiree Mortality Table, using scale MP-2018

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for those years for which it is available will be presented.

Town of Howey-in-the-Hills, Florida
Schedule of Investment Returns
Police Officers' Plan
Last 10 Fiscal Years

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Annual money-weighted rate of return, net of investment expense	-22.79%	30.09%	52.00%	6.06%	4.82%	7.64%	7.04%	8.18%	0.37%

Notes to Schedule:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information for those years for which it is available will be presented.

OTHER SUPPLEMENTAL INFORMATION

Non-Major Governmental Funds:
Combining Financial Statements for All Non-major
Governmental Funds

Town of Howey-in-the-Hills, Florida
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2023

	Infrastructure Surtax Fund	Parks Impact Fees Fund	Police Impact Fees Fund	Law Enforcement Trust Fund	Police Automation Fund	Special Law Enforcement Trust Fund	Tree Fund	Total Nonmajor Govern- mental Funds
Assets								
Cash and equivalents	\$ 154,540	\$ 359,969	\$ 217,056	\$ 1,215	\$ 62	\$ 2,434	\$ 1,815	\$ 737,091
Due from other governments	16,364	-	-	-	-	-	-	16,364
Total assets	\$ 170,904	\$ 359,969	\$ 217,056	\$ 1,215	\$ 62	\$ 2,434	\$ 1,815	\$ 753,455
Liabilities								
Accounts payable	\$ 27,399	\$ -	\$ 3,465	\$ -	\$ -	\$ -	\$ -	\$ 30,864
Accrued liabilities	-	-	-	-	-	-	-	-
Total liabilities	27,399	-	3,465	-	-	-	-	30,864
Fund balances								
Restricted:								
Capital Projects	143,505	-	-	-	-	-	-	143,505
Public safety	-	-	213,591	1,215	62	2,434	-	217,302
Culture and recreation	-	359,969	-	-	-	-	-	359,969
Physical environment	-	-	-	-	-	-	1,815	1,815
Total fund balances	143,505	359,969	213,591	1,215	62	2,434	1,815	722,591
Total liabilities and fund balances	\$ 170,904	\$ 359,969	\$ 217,056	\$ 1,215	\$ 62	\$ 2,434	\$ 1,815	\$ 753,455

Town of Howey-in-the-Hills, Florida
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year ended September 30, 2023

	Infrastructure Surtax Fund	Parks Impact Fees Fund	Police Impact Fees Fund	Law Enforcement Trust Fund	Police Automation Fund	Special Law Enforcement Trust Fund	Tree Fund	Total Nonmajor Govern- mental Funds
Revenues								
Taxes	\$ 263,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,674
Permits, fees and special assessments	-	125,744	133,945	-	-	-	-	259,689
Judgments, fines and forfeits	-	-	-	2,531	-	-	250	2,781
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	263,674	125,744	133,945	2,531	-	-	250	526,144
Expenditures								
Current:								
Public safety	11,743	-	41,879	10,769	-	-	-	64,391
Transportation	285,286	-	-	-	-	-	-	285,286
Culture and recreation	-	25,752	-	-	-	-	-	25,752
	297,029	25,752	41,879	10,769	-	-	-	375,429
Excess of revenues over (under) expenditures	(33,355)	99,992	92,066	(8,238)	-	-	250	150,715
Other financing sources (uses)								
Transfers In	-	259,977	121,525	-	-	-	-	381,502
	-	259,977	121,525	-	-	-	-	381,502
Net change in fund balances	(33,355)	359,969	213,591	(8,238)	-	-	250	532,217
Fund balances - beginning of year	176,860	-	-	9,453	62	2,434	1,565	190,374
Fund balances - end of year	\$ 143,505	\$ 359,969	\$ 213,591	\$ 1,215	\$ 62	\$ 2,434	\$ 1,815	\$ 722,591

COMPLIANCE SECTION



4327 South Hwy 27, Ste 331, Clermont, FL 34711

phone 407-924-5195

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor and Members of the
Town Council
Howey-in-the-Hills, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Howey-in-the-Hills, Florida (the "Town"), as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise Town's basic financial statements, and have issued our report thereon dated June 27, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Honorable Mayor and Members of the
Town Council
Howey-in-the-Hills, Florida

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Binney Accounting and
Assurance Services, PLLC*

Binney Accounting and Assurance Services, PLLC
Clermont, Florida
June 27, 2024



4327 South Hwy 27, Ste 331, Clermont, FL 34711

phone 407-924-5195

**INDEPENDENT AUDITOR’S MANAGEMENT LETTER REQUIRED
BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA
OFFICE OF THE AUDITOR GENERAL**

Honorable Mayor and Members of the
Town Council
Howey-in-the-Hills, Florida

Report on Financial Statements

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Howey-in-the-Hills, Florida (the “Town”) as of and for the fiscal year ended September 30, 2023 and have issued our report thereon dated June 27, 2024.

Auditor’s Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Chapter 10.550, *Rules of the Florida Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Accountant’s Examination Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Florida Auditor General*. Disclosures in those reports, which are dated June 27, 2024, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1, *Rules of the Florida Auditor General*, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial report. There were no findings or recommendations made in the preceding audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4, *Rules of the Florida Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority of the Town is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a, and 10.556(7) *Rules of the Florida Auditor General*, require that we apply appropriate procedures and communicate the results of our determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Honorable Mayor and Members of the
Town Council
Howey-in-the-Hills, Florida

Financial Condition and Management - continued

Pursuant to sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Florida Auditor General*, we applied financial condition assessment procedures for the Town. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Florida Auditor General*, require that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Special District Component Units Section 10.554(1)(i)5.c., *Rules of the Florida Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units in accordance with Section 218.39(3)(b), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3, *Rules of the Florida Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Mayor and Town Council and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

*Binney Accounting and
Assurance Services, PLLC*

Binney Accounting and Assurance Services, PLLC
Clermont, Florida
June 27, 2024



4327 South Hwy 27, Ste 331, Clermont, FL 34711

phone 407-924-5195

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

Honorable Mayor and Members of the
Town Council
Howey-in-the-Hills, Florida

We have examined the Town of Howey-in-the-Hills, Florida's (the "Town") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the fiscal year ended September 30, 2023, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the Town's compliance with those requirements. Our responsibility is to express an opinion on the Town's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied with the requirements referenced above. An examination involves performing procedures to obtain evidence about the Town's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that the evidence is sufficient to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Town's compliance with specified requirements.

In our opinion, the Town complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

This report is intended solely for the information and use of the Florida Auditor General, the Mayor and Town Council, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

*Binney Accounting and
Assurance Services, PLLC*

Binney Accounting and Assurance Services, PLLC
Clermont, Florida
June 27, 2024

IMPACT FEE AFFIDAVIT

BEFORE ME, the undersigned authority, personally appeared Sean O’Keefe, who being duly sworn, deposes and says on oath that:

1. I am the Chief Financial Officer of the Town of Howey-in-the-Hills which is a local governmental entity of the State of Florida;
2. The governing body of the Town of Howey-in-the-Hills adopted Ordinance No. 2004-335, Sec. 2, implementing an impact fee; and
3. The Town of Howey-in-the-Hills has complied and, as of the date of this Affidavit, remains in compliance with Section 163.31801, Florida Statutes.

FURTHER AFFIANT SAYETH NAUGHT.



 (Sean O’Keefe)

STATE OF FLORIDA
COUNTY OF LAKE

SWORN TO AND SUBSCRIBED before me by means of physical presence or online notarization, this 27th day of June, 2024 by Sean O’Keefe.



 NOTARY PUBLIC
 KIMBERLY BOHRER

Personally known X or produced identification

Type of identification produced: _____

My Commission Expires:

 02/05/2028



KIMBERLY M BOHRER
 Notary Public
 State of Florida
 Comm# HH489099
 Expires 2/5/2028

LOCAL GOVERNMENTAL ENTITY AUDIT REPORT SUBMITTAL CHECKLIST

Item 7.

Entity Name: Town of Howey-in-the-Hills, FL _____

Entity Address: 101 N Palm Avenue, Howey-in-the-Hills, FL 34737 _____

Entity Contact Person:

Name: Sean O'Keefe _____

Title: Town Manager _____

Phone Number: (352)324-2290 _____

E-mail Address: sokeefe@howey.org _____

CPA Firm Contact Person:

Name: Curt Binney, CPA _____

Title: Audit Partner _____

Phone Number: (407)924-5195 _____

E-mail Address: curt@binneyaccounting.com _____

Fiscal Year Audited: 2023 _____

Date the auditor delivered the audit report to the entity: 6/27/24 _____

Does the audit report include the following items required by Section 10.557(3), Rules of the Auditor General?

Required for municipalities, special districts, the county as a whole, and county agencies¹

Yes	The financial statements described in Sections 10.556(3) and (4), Rules of the Auditor General, as applicable, together with related notes to financial statements?
	Required supplementary information (RSI) such as the management's discussion and analysis (not required for county agencies), or the budgetary comparison schedule (required as RSI if not presented as part of the financial statements)?
	The auditor's report on the financial statements?
	The auditor's report on compliance and internal control?
	The management letter ² defined in Section 10.554(1)(i), Rules of the Auditor General?

¹ Pursuant to Section 218.39(2), Florida Statutes, an audit of the board of county commissioners is not required. However, if the county report includes an audit of the board of county commissioners, it should, pursuant to Section 10.554(1)(e), Rules of the Auditor General, include the items required by Section 10.557(3), Rules of the Auditor General.

² If required reporting information for a dependent special district is fulfilled by inclusion in the primary local government audit report, a statement to that effect should be made in the dependent special districts' audit reports, and vice versa.

N/A

The written statement of explanation or rebuttal, including corrective action to be taken, required by Section 10.558(2), Rules of the Auditor General?

Yes

The auditor's report based on an examination conducted in accordance with *AICPA Professional Standards*, prepared in accordance with AT-C Section 315, promulgated by the American Institute of Certified Public Accountants, regarding the compliance requirements referenced in Section 10.556(10), Rules of the Auditor General?

Required for municipalities, special districts, and the county as a whole

N/A

If applicable, any other auditor's reports, related financial information, and auditee-prepared documents required pursuant to Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); or other applicable Federal law?

Any auditor's reports and related financial information required pursuant to the *Florida Single Audit Act* (see Section 10.557(3)(e), Rules of the Auditor General)?

For any fiscal year in which funds related to the Deepwater Horizon oil spill are received or expended, a schedule of receipts and expenditures of such funds required by Section 10.557(3)(m), Rules of the Auditor General?

For any fiscal year in which funds related to the Deepwater Horizon oil spill are received or expended, a report that includes an opinion (or disclaimer of opinion) as to whether the schedule of receipts and expenditures of such funds required by Section 10.557(3)(m), Rules of the Auditor General, is presented fairly in all material respects in relation to the financial statements taken as a whole? The report must be prepared in accordance with AICPA Professional Standards, AU-C Section 725, promulgated by the American Institute of Certified Public Accountants (see Section 10.557(3)(f), Rules of the Auditor General)?

In addition to the above, have the following requirements been complied with:

Yes

Are all of the above elements of the audit report included in a **single document** as required by Section 10.557(3), Rules of the Auditor General?

Are **one** paper copy and **one** electronic copy of the audit report being submitted as required by Section 10.558(4), Rules of the Auditor General?

Is the audit report being submitted within 45 days after receipt of the audit report from the auditor, but no later than **9 months** after the end of the fiscal year? **NOTE:** There is no provision in law authorizing an extension for filing the audit report.

Is the electronic copy named using all lower-case letters as follows: [fiscal year] [name of entity].pdf? Counties should include the word "county" in the entity name; however, it is not necessary for municipalities to include "city of," "town of," etc. in the entity name. For example, the converted document for the 2022-23 fiscal year for Alachua County should be named 2023 alachua county.pdf while the converted document for the 2022-23 fiscal year for the City of Alachua should be named 2023 alachua.pdf.

For entities that have adopted an impact fee by ordinance or resolution, was the affidavit referred to in Section 10.558(1), Rules of the Auditor General, submitted with the audit report if not submitted with the annual financial report?

If the audit report is for a county or municipality, and a dependent special district was audited as part of the county or municipality audit, did the notes to financial statements clearly indicate that the special district had been included as part of the county's or municipality's reporting entity? **NOTE:** Pursuant to Section 218.39(3), Florida Statutes, an independent special district may not be audited as part of a county or municipality audit. When a dependent special district is audited as part of the county or municipality audit, the county or municipality notes to financial statements should clearly disclose that the special district is a component unit included within the county's or municipality's reporting entity.

This checklist should accompany the audit report. It is suggested that you retain a copy of the checklist for your files. Do not hesitate to contact us if assistance or clarification is needed regarding reporting requirements. Our contact information is as follows:

Auditor General
Local Government Audits/251
Claude Pepper Building, Room 401
111 West Madison Street
Tallahassee, FL 32399-1450
Telephone: (850) 412-2892

E-mail Address: flaudgen_localgovt@aud.state.fl.us
Web site Address: FLAuditor.gov

RESOLUTION NO. 2024-002

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA; SETTING THE PROPOSED MAXIMUM MILLAGE RATE OF AD VALOREM TAXATION AND SETTING THE DATE, TIME, AND PLACE OF THE FIRST PUBLIC HEARING ON THE BUDGET FOR FISCAL YEAR 2024-2025; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, it has been determined by the Town that the total taxes to be levied at the proposed millage rate of 7.5 mills is equal to the amount of \$1,601,518 necessary for the operation and expenses for the administration of the affairs of the Town.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, AS FOLLOWS:

1. The millage rate for the Fiscal year 2023-2024 was 7.5 mills. The proposed millage for Fiscal Year 2024-2025 is set at a not to exceed rate of 7.5 mills.
2. The first budget hearing to accept public comment on the millage rate and budget will be held September 4, 2024, at 5:05 p.m. in the Howey-in-the-Hills Town Hall, 101 N. Palm Avenue, Howey-in-the-Hills, Florida 34737.
3. This Resolution shall become effective immediately upon its approval and adoption by the Town Council of the Town of Howey-in-the-Hills, Florida.

PASSED AND RESOLVED this 22nd day of July, 2024, by the Town Council of the Town of Howey-in-the-Hills, Florida.

Martha MacFarlane, Mayor

ATTEST:

John Brock
Town Clerk

Tom Wilkes | Tom.Wilkes@gray-robinson.com | D 407.244.5693
301 East Pine Street, Suite 1400, Orlando, Florida 32801 | T 407.843.8880 | F 407.244.5690

MEMORANDUM

TO: Town Council, Town of Howey-in-the-Hills
FROM: Tom Wilkes, Town Attorney
DATE: July 17, 2024
SUBJECT: Readoption of Comprehensive-Plan Amendments

The Florida Department of Commerce has informed the Town that, because of a technical statutory deadline, the Town must readopt the amendments approved last month by Town Council to the Future Land Use Element of the Comprehensive Plan. I have advised the Town Clerk and the Town Manager to re-agenda a comp-plan readoption ordinance for both a first and second reading. Here is why:

When a city or county adopts amendments to its comprehensive plan, paragraph 163.3184(3)(c)2 of Florida Statutes requires the city or county to transmit the final amendments to the Department of Commerce for its review. The statute says the city or county must transmit the approved amendments within ten working days after the public hearing at which the comp-plan amendments are enacted.

The Town Council voted to approve the comp-plan amendments on June 24. Under the statute, the deadline to transmit to the Department was July 9. The amendments were sent on July 12, three days late.

Our Town Clerk has the refreshing habit of moving things along timely. He and I were not aware of the ten-day deadline. Normally, that would be of no consequence. John would have mailed the amendments within two or three working days of the adoption hearing.

John had departed on vacation, however, on June 17 and did not return to the office until July 1. With the backlog of stuff awaiting him, he got the comp-plan amendments into the mail on July 12, three days late. These things happen.

My recommendation is that the Town Council enact a new ordinance readopting the comp-plan amendments. The council can readopt the amendments after two readings, on July 22 and August 12. We can then transmit the amendments timely to the Department and get on with the related LDC amendments. The seven-week delay in finalizing the amendments should be of no consequence.

Please call if you have questions.

CC: Town Manager
Town Clerk
Town Planner

Note: *Red text* shows change made after 2-26-2024 transmittal hearing.

ORDINANCE NO. 2024-009

AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, PERTAINING TO COMPREHENSIVE PLANNING; AMENDING THE FUTURE LAND USE ELEMENT (FLUE) OF THE TOWN’S ADOPTED COMPREHENSIVE PLAN PURSUANT TO SECTION 163.3184 OF FLORIDA STATUTES; DESCRIBING THE ANALYSIS AND REEVALUATION UNDERTAKEN BY TOWN COUNCIL REGARDING RESIDENTIAL DENSITIES AND LOT SIZES IN POST-2010 RESIDENTIAL DEVELOPMENT IN THE TOWN; AMENDING CERTAIN FLUE POLICIES AND TABLES (i) TO MODIFY THE REQUIREMENTS IN THE “VILLAGE TOWN CENTER” AND “MEDIUM DENSITY RESIDENTIAL” LAND-USE DESIGNATIONS REGARDING DWELLING UNITS PER ACRE, LOT SIZES, MAXIMUM BUILDING HEIGHTS, OPEN-SPACE REQUIREMENTS, AND PARKS AND RECREATION REQUIREMENTS AND (ii) TO ADD A LAND-USE DESIGNATION FOR HIGH-DENSITY RESIDENTIAL DEVELOPMENT; AMENDING OTHER RELATED REQUIREMENTS FOR THOSE LAND-USE DESIGNATIONS; PROVIDING CONFORMING CHANGES; AMENDING POLICY 1.2.6 OF THE FUTURE LAND USE ELEMENT TO LIMIT THE AREAS WHERE THE TOWN MAY ALLOW RESIDENTIAL DEVELOPMENT ON LOTS SMALLER THAN ONE-FOURTH ACRE (10,890 SQ. FT.); REPEALING AND SUPERCEDING ORDINANCE 2023-013; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.

Be it ordained by the Town Council of the Town of Howey-in-the-Hills, Florida:

Section 1. Findings. In adopting this ordinance, the Town Council of the Town of Howey-in-the-Hills, Florida finds and declares the following:

- (1) Under Section 163.3184 of Florida Statutes, the Town Council adopted a comprehensive plan, which includes the statutorily required Future Land Use Element (FLUE). Among other things the FLUE sets requirements and provides certain allowances for residential development in the Town.
- (2) After 2010, substantial amounts of approved residential development were constructed at substantially increased densities and substantially smaller lot sizes than were prevalent in the Town’s development from its incorporation in 1925 to 2010.
- (3) In 2022 and 2023 the Town Council and its Planning and Zoning Board undertook an analysis and reevaluation of the post 2010 densities and lot sizes, with robust public participation in the reevaluation.

Note: Red text shows change made after 2-26-2024 transmittal hearing.

- 1 (4) The consensus on Town Council, at the Planning and Zoning Board, and among Town
2 residents was that the increased densities and smaller lot sizes are inconsistent with the
3 development pattern, character, and ambiance of the Town’s historical neighborhoods. For
4 that reason, the Town Council determines that adjustment of density and open-space
5 requirements in the Future Land Use Element of the Town’s adopted Comprehensive Plan is
6 justified and desirable.
- 7
- 8 (5) Under Section 163.3184 of the Florida Statutes, on February 26, 2024, the Town approved
9 the transmittal to the Florida Department of Commerce and other required review agencies of
10 the proposed amendments to the Future Land Use Element. After it received responsive
11 comments from the Florida Department of Commerce the Town held a second public hearing
12 on June 24, 2024, and enacted Ordinance 2023-013, adopting the comprehensive-plan
13 amendments.
- 14
- 15 (6) To ensure compliance with the 10-day deadline in subparagraph 163.3184(3)(c)2 of Florida
16 Statutes, the Town Council repeals herewith its Ordinance 2023-013 and replaces and
17 supersedes it with the enactment of this Ordinance 2024-009, readopting the comprehensive-
18 plan amendments in Attachment A.
- 19
- 20 (7) The Town Council has determined that it is in the interest of the citizens, residents, and
21 property owners of the Town to adopt the proposed amendments to the Future Land Use
22 Element of the Town’s adopted Comprehensive Plan.
- 23

24 **Section 2. Adoption of Amendments to the Future Land Use Element.** The amendments to
25 the Future Land Use Element of the Town’s adopted Comprehensive Plan, as contained in
26 **Attachment A** to this ordinance with the underscore and strike-through format, are hereby
27 approved and adopted by the Town Council. Text in red indicates changes made by Town
28 Council after the transmittal hearing held on February 26, 2024.

29

30 **Section 3. Codification.** The amendments to the Future Land Use Element are hereafter part of
31 the Town’s adopted Comprehensive Plan and are to be codified and posted on the Town’s
32 website accordingly. Goals, objectives, and policies of the Future Land Use Plan may be
33 renumbered or reorganized for editorial or codification purposes. Such renumbering or
34 reorganization shall not constitute or be deemed a substantive change to the adopted Future Land
35 Use Element.

36

37 **Section 4. Severability.** If any provision or portion of this ordinance is declared by a court of
38 competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining
39 provisions and portions of this ordinance shall remain in full effect. To that end, this ordinance
40 is declared to be severable.

41

42 **Section 5. Effective Date.** This ordinance takes effect 31 days after the state land planning
43 agency notifies the Town that the plan-amendment package is complete, unless challenged
44 timely, in which case this ordinance takes effect when the state land planning agency or the
45 Administration Commission, as appropriate, issues a final order determining the amendments to

Note: Red text shows change made after 2-26-2024 transmittal hearing.

1 be in compliance.

2
3 **Section 6. Repeal of Ordinance 2023-013.** Ordinance 2023-013 is repealed and replaced by
4 this Ordinance 2024-009, which readopts the comprehensive-plan amendments in Attachment A.
5

6
7 **ORDAINED AND ENACTED** this 12th day of August, 2024, by the Town Council of
8 the Town of Howey-in-the-Hills, Florida.
9

10
11 **TOWN OF HOWEY-IN-THE-HILLS,**
12 **FLORIDA**

13 By: its Town Council
14

15
16 By: _____
17 Hon. Martha MacFarlane, Mayor
18

19
20
21 **ATTEST:**

22 **APPROVED AS TO FORM AND LEGALITY**
23 (for the use and reliance of the Town only)
24

25 _____
26 John Brock, Town Clerk
27

28 _____
29 Thomas J. Wilkes, Town Attorney
30

31
32 Planning and Zoning Board hearing(s) held December 21, 2023.

33 LPA public hearing and transmittal public hearing held February 26, 2024.

34 Second reading and adoption public hearing for Ordinance 2023-013 held June 24, 2024.

35 First reading of Ordinance 2024-009 held July 22, 2024.

36 Second reading of Ordinance 2024-009 and public hearing for readoption of comprehensive-plan
37 amendments held August 12, 2024
38

Note: Red text shows change made after 2-26-2024 transmittal hearing.

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Attachment A

**Amendments
to
Future Land Use Element**

Note: Red text shows change made after 2-26-2024 transmittal hearing.

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FUTURE LAND USE ELEMENT



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TOWN OF HOWEY-IN-THE-HILLS

LAKE COUNTY, FLORIDA

ADOPTED ON OCTOBER 11, 2010

AMENDED:
APRIL 22, 2020
AUGUST 12, 2024

Note: **Red text** shows change made after 2-26-2024 transmittal hearing.

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CHAPTER 1
FUTURE LAND USE ELEMENT

The data and analysis presented in the Future Land Use Element and other elements of the comprehensive plan is updated from the information used to develop the 2010 Comprehensive Plan Update. Some of the data was developed in 2017 as part of the Evaluation and Appraisal Review of the comprehensive plan. Where appropriate additional data has been included in the 2018 analysis.

A. INTRODUCTION

1. Purpose

The purpose of the *Future Land Use Element* is the designation of future land use patterns as reflected in the goals, objectives and policies of the local government comprehensive plan elements.

The *Future Land Use Element* sets forth the physical plan for the future development of the Town. The *Future Land Use Element* describes the appropriate location for the future land uses and promulgates the policies regulating the location and development of all land uses. The *Future Land Use Element* sets forth not only the density and intensity of land uses, but also considers other factors affecting land use development, such as timing, cost, and current development trends.

While each *Element* within the *Comprehensive Plan* is important, the *Future Land Use Element* is arguably the most important as it must be consistent with all other *Comprehensive Plan Elements* and articulate the *Goals, Objectives and Policies* of these other *Elements* in the form of specific land use policies.

The *Existing Land Use Map* included as part of this *Element*, describes the location and distribution of land uses in Howey-in-the-Hills in 2018. The *Future Land Use Map* (also included in this *Element*) is the focus of the *Comprehensive Plan*. It indicates the proposed location and distribution of land uses in the year 2035. All policies contained within this *Plan* must be consistent with the *Comprehensive Plan* and the *Future Land Use Map*. All land development regulations in effect subsequent to the adoption of this *Plan* must be consistent with the *Future Land Use Map* and the goals, objectives and policies of the *Comprehensive Plan*.

This *Future Land Use Element* is a required element; the minimum criteria for its contents are established in Florida Statutes Chapter 163. This *Plan Element* was formulated to be consistent with relevant sections of Chapter 163, Part II, F.S., the *State Comprehensive Plan*, and the *Comprehensive East Central Florida Regional Policy Plan*.

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B. Population Estimates and Forecasts

In order to plan for growth, it is first necessary to project the number of persons that will reside in the Town. The effectiveness of a local government’s comprehensive plan depends principally on the accuracy of population projections for both resident and seasonal populations. These predictions for the future are the basis of planning for future land use, housing, recreation and open space, and public services and infrastructure needs.

A population projection to 2035 has been prepared to coordinate with long-range utility planning for water and sewer services. This estimate assumes the Town will continue to undergo a steady residential development pattern based on single-family homes as the predominant housing type. Projections for small populations are notoriously tricky given the small base size of the population and the ability for a single project to significantly affect total population and the timing of housing production. Therefore, a table presenting the major approved projects with total approved unit count has been included.

The table also indicates which projects have met concurrency requirements and which projects still must meet concurrency tests for water and sewer service at the time subdivision or site plan approval is sought. In theory, the projects without concurrency approval are vulnerable to development denial if necessary public services are not available. This “check process” should provide a safety valve should the water and/or sewer demand be out of line with system capacity at the time the development seeks approval. The projection for resident and seasonal populations is provided below.

TABLE 1: POPULATION ESTIMATES AND PROJECTIONS 2010 -2035

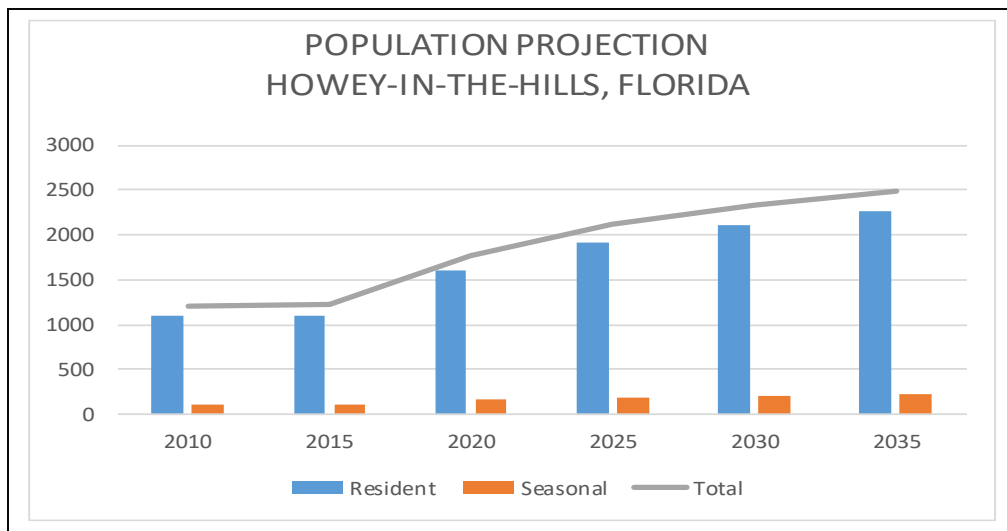
POPULATION PROJECTION HOWEY-IN-THE-HILLS, FLORIDA			
Year	Resident	Seasonal	Total
2010	1098	110	1208
2015	1106	111	1217
2020	1604	160	1764
2025	1925	193	2118
2030	2118	212	2330
2035	2266	227	2493

Source: US Census, BEBR and TMH Consulting projections.

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1 Since 2015, the Town has seen the impact of development in the Venezia South subdivision with
 2 the 2017 BEBR estimate being set at 1,355 people. The projections assume this rate of
 3 development will continue to 2020 resulting in a total population increase of about 45%. This
 4 rate of growth is likely unsustainable over the long term, but it is also likely that at least one of
 5 pending major projects will move forward as the rater of development in Venezia South slows.
 6 The projections assume a declining rate of growth over the succeeding time increments, while
 7 still projecting a significant increase. If multiple large projects move forward at the same time or
 8 if significant levels of multi-family housing enter the market, population growth will be
 9 accelerated over these projections. The graph below offers a visual representation of this data.
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 29 The following table provides a summary of major developments that have received some level of
 30 approval through the Town’s planning and development review process. The approved projects
 31 with 2018 concurrency certifications are Venezia South and Whispering Hills. The other
 32 projects have received planning level approval but must still pass a concurrency review at the
 33 time development in the form of subdivision or site plan review is proposed. Venezia North
 34 (Talichet) is currently pursuing a new development agreement to increase the project size from
 35 93 to 139 units.
 36

37 **TABLE 2: SIGNIFICANT DEVELOPMENT PROJECTS**

PROJECT	SFR	MFR	TOTAL	NOTES
Venezia South	172	113	285	Already connected to systems
Talichet	93		93	
Whispering Hills	156		156	

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Lake Hills			780	No SFR/MFR split available
Mission Rise	400		400	
The Reserve	403	330	733	
Total	1224	443	2447	

C. Existing Conditions

1. Existing Land Use

The amount of acreage located within the Town's current boundaries is presented in Table 3 by the existing land use categories. The Town has had no annexations since 2010, and the only change in existing land use is the development of 129.31 acres of single-family residential in the Venezia South Village Mixed Use classification. This area has been deducted from the vacant Village Mixed Use Category and added to the single-family residential totals.

Table 3: Acreage within Existing Land Use Categories, 2017

Existing Land Use	Acreage	Percentage of Total
Residential (includes all residential uses except vacant Village Mixed Use)	673.63	28.71%
Single-family Residential	321.69	13.71%
Condominium	14.10	0.60%
Multi-family less than 10 units	1.07	0.05%
Vacant Residential	336.44	14.34%
Vacant Lakefront Residential	0.33	0.01%
Commercial (except Village Mixed Use)	120.09	5.12%
Vacant Commercial	114.53	4.88%
Recreation (includes golf courses, recreation other, and vacant preserve/passive park)	4.50	0.19%
Golf Courses (Mission Inn golf course is included in the Vacant Planned Unit Development/Mixed Use acreage)	1.06	0.05%
Recreation (other)	218.85	9.33%
Vacant Preserve/Passive Park (Sarah Maude Mason Preserve of 54 acres included in Conservation acreage)	0.95	0.04%
Public Use (includes utilities, roads, ROWs, educational facilities, institutional, and government facilities)	165.29	7.05%
Utilities	37.15	1.58%
Roads	4.14	0.18%
Educational Facilities	6.99	0.30%

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Government Facilities	4.34	0.19%
Institutional	6.48	0.28%
Vacant Institutional	2.36	0.10%
Conservation	517.58	22.06%
Industrial	24.27	1.03%
Vacant Planned Unit Development/Village Mixed Use	780.69	33.28%
Total	2,345.94	100.00%

Source: TMH Consulting update of 2010 tabulations.

Residential - This category on the *Existing Land Use Map* denotes all land used for residential purposes, including single family, accessory apartments, rectories, and mobile home structures, but specifically excludes recreational vehicles, travel trailers, or similar vehicles. Single family residential use is permitted in all areas of the Town except the public use, recreational, industrial, and conservation areas in Town. The permitted density for residential lands in Howey-in-the-Hills as of the Town's 2023 reevaluation and analysis of residential land uses is featured in Table 4.

Commercial - This category on the *Existing Land Use Map* denotes all land used for retail and wholesale trade, offices, restaurants, hotels and motels, and professional services. Most of the commercial uses in Town are found along Central Avenue. Commercial land use is permitted in the Town Center Overlay, Town Center Mixed Use, Village Center Mixed Use, and Neighborhood Commercial. The maximum intensity for commercial uses in Town is presented in Table 4.

Industrial - This category on the *Existing Land Use Map* denotes all land used for warehousing, assembly and distribution of goods, light processing, heavy equipment, large durable goods, or other land uses requiring heavy truck traffic. The Town permits industrial uses on Light Industrial lots with conditions. Cell towers are also permitted in this land use under certain conditions. The intensity of industrial uses permitted in Town is featured in Table 4.

Public Use - This category on the *Existing Land Use Map* denotes all land used for public service activities, water plants, electric sub-stations and telephone facilities except for cell towers. On the *Existing Land Use Map*, this category includes and is used for utilities, government owned facilities, and institutional facilities such as educational facilities, day care facilities, churches or residential care facilities. The Town permits an intensity of 0.50 impervious surface ratio or 0.25 floor area ratio (see Table 4).

Recreation - This category on the *Existing Land Use Map* denotes all land primarily used for outdoor recreational activities such as picnicking, jogging, cycling, outdoor courts, golf courses, and playing fields. These lands include both private and public recreational

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1 facilities. The Town permits an impervious surface ratio of 0.30 on recreational land uses
2 (see Table 4).

3
4 **Conservation** - This category on the *Existing Land Use Map* denotes all land used for
5 wetlands, some uplands, public managed lands, floodplains, flood prone areas, and other
6 areas in which valuable natural resources are found. No buildings are allowed on
7 conservation lands in Town except for boardwalks, docks, observation decks, or similar
8 facilities allowed by the Town and all regulatory agencies.

9
10 **Planned Unit Development(PUD)/Village Mixed Use** - In 1992, the Town approved a
11 *Planned Unit Development Mixed Use District Ordinance* which permits a variety of
12 residential structures and a diversity of building arrangements as well as complementary
13 and compatible commercial uses and public or quasi-public facilities developed in
14 accordance with an approved development plan. A large percentage of the lots in this
15 category on the *Existing Land Use Map* are vacant. The permitted maximum density and
16 intensity standards for planned unit development/mixed use are presented in Table 4.

17 18 **2. Availability of Public Facilities and Services**

19 The following data and analysis describes the availability of services and facilities to
20 support development.

21 22 **a. Sanitary Sewer**

23 The Town has entered into an agreement with the Central Lake Community
24 Development District to provide wastewater treatment for the Town. New
25 Village Mixed Use development is required to connect to sanitary sewer, and the
26 Town has begun the process of providing sanitary sewer on Central Avenue.
27 Infill development in the largely developed portions of the Town will continue to
28 use septic tanks until sanitary sewer service can be made available. The Town
29 will own and maintain the collection system (mains, lift stations, etc.) within the
30 Town limits.

31 32 **b. Potable Water**

33 The Town currently owns, operates and maintains a central potable water
34 treatment and distribution system. The Town's potable water system provides
35 water for both residential and non-residential purposes, including fire-fighting
36 demands. The Town's water system consists of two water plants located
37 approximately one mile apart with a total of three active wells, one out-of-service
38 well, one 500,000-gallon ground storage tank and one 15,000-gallon
39 hydropneumatic tank. The elevated storage tank remains in place but is not
40 active.

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The *Comprehensive Plan* sets two different levels of service for potable water usage. The first LOS standard is 242.0 gallons per day per capita for the overall customer usage and the second LOS standard is 150.8 gallons per day per resident for the residential customers.

The Town currently holds a consumptive use permit for 10-MGD. The permit is in the process of being revised as the Town has exceeded the consumption level. The permit revision is part of a larger planning process for master plans for both water and sewer. These plans are expected to be completed by the end of 2018, and once completed will identify projects for inclusion in the capital improvements program.

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1 Table 4: Permitted Maximum Density/Intensity within Land Use Categories
2 (as of amendments approved _____, 202__)

Note: Red text shows change made after 2-26-2024 transmittal hearing.

Town of Howey-in-the-Hills
Comprehensive Plan

Chapter 1
Future Land Use Element

Future Land Use	Maximum Density/Intensity	Description
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<p>Rural Lifestyle (RL)</p>	<p>Must have a minimum of 2 acres for this land use. 1 dwelling unit per 2 acres; all buildings not to exceed .15 FAR; 20% max. impervious surface coverage; 50% open space required.</p>	<p>Primarily single-family detached homes with agricultural uses.</p>
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Future Land Use	Maximum Density/Intensity	Description
Low Density Residential (LDR)	2 dwelling units per acre	Primarily single-family detached homes.

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Future Land Use	Maximum Density/Intensity	Description
Medium Density Residential (MDR)	<p>4 3 dwelling units per acre; 25% minimum open space required</p> <p>Developments with 100 units or more shall be required to have a public recreation component.</p> <p>Developments with <u>either</u> more than 300 proposed <u>dwelling</u> units <u>or more than 100 acres</u> must use the Village Mixed Use designation.</p>	<p>Single-family detached homes, townhomes, etc.; this category may also include support community facilities and elementary schools.</p>

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<p>Town Center Mixed Use (TCMU)</p>	<p>The Town Center Overlay District denotes where specific uses are permitted within the Town Center (see the Town’s <i>Town Center Overlay Map</i>).</p> <p>For areas designated Commercial Core, all new buildings must be 2 stories or provide a minimum street façade elevation of at least 15-feet to create a vertical enclosure along Central Avenue. A max. 2.0 FAR is permitted if parking requirements are achieved. Where new residential uses are constructed in the Commercial Core, these uses shall be located on the second floor of buildings. (Existing single-family units on Central Avenue west of Dixie Drive and units fronting on Oak street and Holly Street are considered permitted uses. Single-family residences may not be constructed elsewhere within the Town Center Commercial area. Properties in the Town Center Commercial Area within the designated sections of W. Central Avenue, Oak street and Holly Street may be converted to non-residential uses, and once converted, may not revert to single-family residential use.)</p> <p>For areas designated Office/Services or Residential, 40% max. impervious surface coverage. May live and/or work in these areas.</p> <p>For areas designated Residential, a max. of 4 units per acre.</p> <p>There is a total of 81.73 acres in the Town Center Overlay. About 23.3% of the Town Center Overlay is comprised of roads which are laid out in a grid system. About 52.5% of the Town Center Overlay area is designated for residential use. About 16% of the Town Center is designated for commercial/office/professional services use (with the possibility of residential on the second floor) and about 8.2% is designated as flex space, where either office, professional services, or residential</p>	<p>The size of each individual business shall be regulated through the Land Development Regulations.</p>
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Future Land Use	Maximum Density/Intensity	Description
	<p>uses – or a live/work combination of those uses is permitted.</p> <p>Open space within the Town Center will not be defined as it is for other areas within the Town. Rather, the Town has established maximum impervious surface coverage standards that may not be surpassed within the various uses in the Town Center. The areas designated as Commercial Core have a maximum impervious surface coverage of 100%. Areas designed office/professional services and/or residential shall have a maximum impervious surface coverage of 40% and areas designated as residential in the Town Center shall have a maximum impervious surface of 50%. In the commercial core of the Town Center, the Town anticipates a master stormwater system which will allow maximum coverage for buildings and surface parking.</p>	

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<p>Village Mixed Use (VMU)</p>	<p>Must have a minimum of 25 100 acres for this land use.</p> <p>Maximum of three four dwelling units per acre; May be increased to 6 dwelling units per acre if the development includes 20% usable public open space (no wetlands). All single-family lots must have a minimum lot area of 10,890 square feet (1/4 acre) exclusive of any wetlands or waterbodies that might be included with the lot.</p> <p>Residential areas shall comprise a minimum of 70% of the Net Land Area and a max. of 85% of the Net Land Area.</p> <p>Commercial/non-residential areas shall comprise a minimum of 15% of the Net Land Area and a maximum of 30% of the Net Land Area. This includes community facilities and schools.</p> <p>For developments with more than 100 acres, 5% Five percent (5%) of the non-res. land shall be dedicated for public/civic buildings.</p> <p>Commercial/non-residential may be 2 stories with 50% coverage as long as parking and other support facilities (stormwater) are met.</p> <p>Public recreational uses must occupy a minimum of 10% of the useable open space (no wetlands).</p> <p>The following are minimum requirements in Village Mixed Use:</p> <p>i. 25% open space;</p>	<p>A mix of uses is permitted and required in this category in order to promote sustainable development, including the provisions of reducing dependence the dependability on the automobile, protecting more open land, and providing quality of life by allowing people to live, work, socialize, and recreate in close proximity. Elementary, middle, and high schools are also permitted in this category.</p>
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Future Land Use	Maximum Density/Intensity	Description
	<p>ii. 10% parks and recreation; and iii. 3% active recreation uses</p> <p>The 10% and 3% requirements in ii and iii count toward the 25% requirement in i. To be counted against the 10% park/recreation requirement, parcels dedicated to park uses may be no smaller than 1/2 ac.</p> <p>The Land Development Code must require that plans for active recreation uses be submitted for approval by Town Council no later than application for final plat approval. Town Council may require a performance surety bond for park and recreation improvements.</p>	
Neighborhood Commercial (NC)	0.50 floor area ratio; 70% max. impervious surface coverage	Commercial uses to support Town residents are permitted in this category. The size of each individual business shall be regulated through the Land Development Regulations. Elementary and middle schools are also permitted in this category.
Light Industrial (LI)	70% max. impervious surface coverage; 0.6 floor area ratio	Manufacturing, distribution High schools are also permitted in this category.

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Future Land Use	Maximum Density/Intensity	Description
Institutional (INST)	0.25 floor area ratio; 40% max. impervious surface coverage; 25% open space required	Educational facilities (public or private), religious facilities, day care (child and adult), government buildings (including fire and police), cemeteries, group homes, nursing homes, or community residential facilities, hospitals (general and emergency care).
Recreation (REC)	Max. 30% impervious surface coverage	Public or private recreational facilities.
Conservation (CON)	No buildings	Boardwalks, docks, observation decks, and similar facilities as allowed by the Town and all regulatory agencies.
Public/Utilities (PUB)	0.25 floor area ratio; max. impervious surface coverage of 50%	Government buildings and essential utilities, with cell towers being a special exception or conditional use.

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Future Land Use	Maximum Density/Intensity	Description
High density	Includes townhouse development up to eight dwelling units per acre and other multi-family development up to 12 units per acre. Impervious surface ratio is a maximum of 60%.	Provides for townhouse units and other types of multi-family units.

1
2 Notes: Open Space: Open space is figured on the Gross Land Area. Up to ~~50%~~ 25% of the open space requirement may be met with
3 wetlands. Open space may include landscaped buffers and stormwater facilities if they are designed to be a park-like setting
4 with pedestrian amenities and free form ponds. Open space may be passive or active. Open space may include public
5 recreational components of developments. Most of the open space shall be permeable; however, up to 10% may be impervious
6 (plazas, recreational facilities, etc.). Wet ponds are not counted as part of that 10%.

7
8 Densities shall be determined by the Net Land Area. The Net Land Area is figured by taking the Gross Land Area (total
9 property less any lakes or water bodies), then subtracting from that any open space requirements, then subtracting from that
10 any remaining unbuildable acreage (remaining wetlands).
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c. Stormwater Drainage

Stormwater drainage within the Town is currently accommodated by both natural and man-made drainage features. Although culverts and drainage pipes comprise a large portion of the stormwater system, the Town does not know where the underground pipes lead and where their outfalls are located. This system was installed decades ago and no engineering studies or plans for the drainage system are available to determine the design capacity of the system. In addition to these features, there are private retention/detention areas which were constructed to provide fill for the Mission Inn Complex. These ponds provide on-site retention/detention and a certain amount of percolation of runoff to the aquifer.

Increased development and land coverage could increase the need to construct additional drainage facilities to protect Little Lake Harris from nutrient runoff. Drainage problems do exist with stormwater runoff believed to be discharging directly from State Road 19 into Little Lake Harris. The Town has received one grant for a baffle box system to address this issue and plans to continue to seek funds to address the concern. There are no major flooding problems associated with stormwater runoff.

Level of service standards established in the *Comprehensive Plan* will continue to remain consistent with State statutes pertaining to the performance of the drainage system. The Town ensures the provision of adequate stormwater drainage systems through the development review process. Permits are also required from all applicable State, Federal, and local agencies regarding stormwater. No development is approved or is allowed to begin construction until all such permits are received by the Town.

d. Solid Waste

Solid waste disposal is achieved through franchise agreements with one solid waste hauler. The Town will continue to dispose refuse at the County’s incinerator facility approximately 10 miles west of Town. The County will deposit waste ash in an ash monofill south of the incinerator near the Sumter County Line. There is a separate disposal area for construction and demolition debris.

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e. Transportation

Only two major roads provide access into Town: (1) County Road 48 and (2) State Road 19. County Road 48 provides a direct connection to the City of Leesburg and US 27. State Road 19 provides direct access to the Florida Turnpike, cities of Groveland and Tavares. All the streets in Howey-in-the-Hills are paved.

The Town’s adopted level of service is D for minor arterials, collector roadways, and local roads. There are no roads in Town that are over capacity. The Town requires all development to provide adequate analysis of its impact on the roads in the Town to determine if the adopted LOS will be maintained. The capacities or deficiencies for the Town’s road network is featured in the *Transportation Element*.

f. Recreation and Open Space

Overall, there are about 174 acres (115 acres of golf courses, 54 acres of preserve in Sarah Maude Nature Preserve, and 5 acres of other recreational facilities) of recreational land available to meet the recreational needs of Howey-in-the-Hills’ residents and visitors.

The Town has adopted a level of service standard of 6.5 acres of park land for every 1,000 residents. There are 22.93 acres of parkland in Howey-in-the-Hills. The largest park in Town is the Sarah Maude Nature Preserve, which is about 54 acres of preserve and 17 acres of upland (the Town only includes the upland acres in the overall parkland acres) and the smallest Town park is Tangerine Point Park at 0.1 acres.

There is 4.5 acres designated as Recreation lands on the Town’s *Future Land Use Map*, almost all this land is considered to be open spaces. Most of these open spaces is adjacent to the lakes in Town and lack the space needed to accommodate development other than small recreational uses.

There are no major public open spaces or natural preservations within a half mile of the Town limits. Recreational lands within the Town are depicted on the *Existing Land Use Map* and *Future Land Use Map*.

g. Public School Facilities

The Town continues to support public school concurrency and participates in an

Note: Red text shows change made after 2-26-2024 transmittal hearing.

interlocal agreement with the School district and other local governments in Lake County. School concurrency is reviewed as part of the development approval process.

3. Land Available for Development

There are about 1640 acres of vacant land (about 516 of those acres are Conservation land uses) in the Town (see the Town's *Vacant Land Map*). Most of this land does not have any major environmental constraints and is very suitable for development. Also, most of the vacant lands in the Town currently have a *Village Mixed Use Future Land Use* category.

4. Soils and Topography

Soils are an important aspect in land development. The physical and chemical properties of soils restrict the intensity of development through limitations on road construction, septic tank operation, and building placement.

There are a variety of soil types in Howey-in-the-Hills (see the Town's *Soils Map*). The general descriptions of the soils in the Town are found below in Table 5. All upland soils are suitable for development and show little limitation for the use of septic tanks.

The Town lies on the Lake Wales Ridge, a physiographic high that has a high potential for aquifer recharge to the Floridan Aquifer. There is little topographic relief within the Town (90 feet). The upper limit is approximately 170 feet above sea level located south of E. Revels Road, west of Sunset Drive, and east of State Road 19. Around this area, there is a difference of about 80 feet in elevation (see the Town's *Contour Map*). This topographic relief poses little, if any, limitations to development of vacant lands. See *Conservation Element* for a further discussion of soils and soil limitations.

Table 5: Soils

Map Unit Name	Hydric Soil	Drainage Class	Steel Corrosion	Concrete Corrosion	Acres
Anclote and Myakka Soils	Yes	Very Poorly Drained	High	Moderate	14.34
Apopka Sand, 0 to 5 Percent Slopes	No	Well Drained	Moderate	High	51.88
Apopka Sand, 5 to 12 Percent Slopes	No	Well Drained	Moderate	High	28.00

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Map Unit Name	Hydric Soil	Drainage Class	Steel Corrosion	Concrete Corrosion	Acres
Arents	No	Somewhat Poorly Drained	Unranked	Unranked	141.21
Borrow Pits	Partially Hydric	Unranked	Unranked	Unranked	2.82
Candler Sand, 0 to 5 Percent Slopes	No	Excessively Drained	Low	High	760.47
Candler Sand, 12 to 40 Percent Slopes	No	Excessively Drained	Low	High	3.16
Candler Sand, 5 to 12 Percent Slopes	No	Excessively Drained	Low	High	299.71
Immokalee Sand	Partially Hydric	Poorly Drained	High	High	32.30
Kendrick Sand, 5 to 8 Percent Slopes	No	Well Drained	Moderate	High	6.24
Lake Sand, 0 to 5 Percent Slopes	No	Excessively Drained	Low	High	114.40
Lake Sand, 5 to 12 Percent Slopes	No	Excessively Drained	Low	High	12.98
Lochloosa Sand	No	Somewhat Poorly Drained	High	High	11.98
Myakka Sand	Partially Hydric	Poorly Drained	High	High	95.48
Ocoee Mucky Peat	Yes	Very Poorly Drained	High	High	4.11
Oklawaha Muck	Yes	Very Poorly Drained	High	Low	6.14
Paola Sand, 0 to 5 Percent Slopes	No	Excessively Drained	Low	High	1.97
Placid and Myakka Sands, Depressional	Yes	Very Poorly Drained	High	High	23.83
Pompano Sand	Partially Hydric	Poorly Drained	High	Moderate	13.86
Sparr Sand, 0 to 5 Percent Slopes	No	Somewhat Poorly Drained	Moderate	High	18.44
Swamp	Yes	Very Poorly Drained	Unranked	Unranked	55.94

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Map Unit Name	Hydric Soil	Drainage Class	Steel Corrosion	Concrete Corrosion	Acres
Tavares Sand, 0 to 5 Percent Slopes	No	Moderately Well Drained	Low	High	309.40
Water	Unranked	Unranked	Unranked	Unranked	317.67
Wauchula Sand	Partially Hydric	Poorly Drained	High	High	19.59

Notes: Drainage Class - Identifies the natural drainage conditions of the soil and refers to the frequency and duration of wet periods.
Concrete Corrosion - Susceptibility of concrete to corrosion when in contact with the soil.
Steel Corrosion - Susceptibility of uncoated steel to corrosion when in contact with the soil.

Source: U.S. Department of Agriculture, Natural Resources Conservation Service's Lake County Soils Geographic Information Systems database.

5. Natural Resource Management

In this section, natural resource protection which is applicable to Howey-in-the-Hills is discussed. The Town contains no Areas of Critical State Concern as established in Chapter 380.05, Florida Statutes. According to SJRWMD and the Army Corps of Engineers, there are no dredge spoil disposal sites within the Town.

a. Surface Waters

Lake Illinois and several unnamed lakes are within the Town limits. Additionally, the Town is adjacent to Little Lake Harris. Most of these lakes are maintained by the County. There are no lakes in Town classified as "A Florida Outstanding Water". The lakes are used for boating, swimming, fishing and other water activities.

b. Floodplains

Floodplains are valuable resources which provide a rich diversity of vegetation and wildlife. These areas are sources for groundwater recharge that filters through soils during high water levels. The 100-year floodplains are also subject to inundation during a 100-year storm, causing potential loss of life and property,

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1 disruption of services, and economic loss. These areas cannot tolerate continued
2 development which, in effect, retards their ability to absorb water and restrict the
3 flow of water from adjacent higher elevation areas.

4
5 The County’s Geographic Information Systems (GIS) database shows that there
6 are 100-year floodplains in the Town (see the Town’s *Floodplains Map*). The
7 FEMA flood zone designations in Howey-in-the-Hills are as follows:

- 8
- 9 • Zone A – Areas with a 1% annual chance of flooding and a 26% chance of
- 10 flooding over the life of a 30-year mortgage. Because detailed analyses are
- 11 not performed for such areas; no depths or base flood elevations are shown
- 12 within these zones.
- 13 • Zone AE - The base floodplain where base flood elevations are provided.
- 14 AE Zones are now used on new format FIRMs instead of A1-A30 Zones.

15
16 Development within floodplains will continue to be closely scrutinized to ensure
17 compliance with established regulations.

18
19 **c. Wetlands**

20 Wetlands by definition are transitional lands between terrestrial and aquatic
21 systems where the water table is usually at or near the surface, or the land is
22 covered with shallow waters. Wetland functions are interconnected with the
23 hydrology of the area. This connection determines the presence, extent,
24 movement, and quality of water in the wetland. It is estimated that wetlands
25 account for about 515 acres in the Town (see the Town’s *Wetlands Map*).

26
27 **d. Natural Groundwater Aquifer Recharge Areas**

28 The Floridan aquifer is the principal source of drinking water for Lake County.
29 Currently almost all the ground water pumped in Lake County comes from the
30 Upper Floridan but the potential for utilizing the lower Floridan aquifer is just
31 beginning to be explored in Lake County.

32
33 Aquifer recharge is the process whereby rainfall percolates downward through the
34 soil to reach the underlying aquifers. Recharge to the Floridan aquifer occurs in
35 areas of the County where the elevation of the water table of the surficial aquifer
36 is higher than the elevation of the potentiometric surface of the Floridan aquifer.
37 In these areas, water moves from the surficial aquifer in a downward direction
38 through the upper confining unit to the Floridan aquifer. The surficial aquifer

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1 system in the County is recharged by rainfall. Recharge is augmented locally by
2 artificial recharge - wastewater or reuse water land application, rapid-infiltration
3 basins, and septic systems.

4
5 Howey-in-the-Hills is in a recharge area with a recharge rate of 1 to 10 inches per
6 year and discharge rate of less than 1 inch per year.

7
8 **e. Cone of Influence**

9 Cone of influence is defined as an area around one or more major wellfields, the
10 boundary of which is determined by the government agency having specific
11 statutory authority to make such a determination based on groundwater travel or
12 drawdown depth. The term waterwell is defined by Rule 9J-5, F.A.C., as a well
13 excavated, drilled, dug, or driven for the supply of industrial, agricultural, or
14 potable water for general public consumption.

15
16 Generally, the term cone of influence can be defined as the land area surrounding
17 a well on which a present or future land use has the potential to negatively impact
18 an aquifer as a result of the induced recharge from that well's cone of depression.
19 The purpose of delineating a cone of influence is to protect the current and future
20 water supply.

21
22 The Town restricts development (except facilities related to the public water
23 system) from occurring within a 150-foot radius of any existing or proposed
24 public well (Primary Protection Zone). No septic tanks, sanitary sewer facilities,
25 or solid waste or disposal facilities are permitted within a 200-foot radius of any
26 existing or proposed public well (Secondary Protection Zone). The Town also
27 has established a 500-foot radius wellhead protection area within which
28 manufacturing or light industrial uses are prohibited. The wellhead protection
29 areas for the Town's potable water supply wells are shown on the *Existing* and
30 *Future Land Use Maps*.

31
32 **f. Air Quality**

33 Air quality is another example of a natural resource that impacts the Town's and
34 surrounding areas quality of life. The Florida Department of Environmental
35 Protection and the United States Environmental Protection Agency monitor air
36 quality data in Lake County. Lake County does not have an established program
37 dedicated to monitoring air quality. Overall, Lake County's air quality can be
38 considered good.

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6. Historic Resources

The Florida Division of Historical Resources maintains and regularly updates the *Florida Master Site File*. The *Florida Master Site File* is a paper file archive and computer database of recorded historical cultural resources in Florida. Categories of resources recorded at the Site File include archaeological sites, historical structures, historical cemeteries, historical bridges and historic districts. The *Site File* also holds copies of survey reports and other manuscripts relevant to Florida history and prehistory. As of March 2010, there were 7 historic structures or sites in the Town that were added to the State's *Master Site File*. The Howey House was listed in the National Register of Historic Places (see Table 5 and the Town's *National Register of Historic Resources Map*).

Table 6: Historic Sites and Structures

Site Name	Address/Site Type	Year Built	Architectural Style/ Archaeological culture	Date Certified
TOM Line	Pre-historic Mound		St. Johns, 700 B.C. – A.D. 1500	
Flagship 1	Land-terrestrial		Prehistoric	
Flagship 2	Land-terrestrial		20 th Century American, 1900-present	
Howey Water Tower	316 Grant Street	1926	Unspecified	
Howey Academy		1923	Unspecified	
Howey House	Citrus Street	1925	Mediterranean Revival ca. 1880-1940	1/27/1983

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Site Name	Address/Site Type	Year Built	Architectural Style/ Archaeological culture	Date Certified
Griffin Airways Landing Strip	Designed Historic Landscape	1950s-1960s	Griffin Airways Landing Strip is not a man-made construction. It was a cleared dirt strip of land that served as an airstrip for Prop planes. C.V. Griffin used the strip to fly in investors to the area as he tried to foster industrial development.	

1
2 Source: Florida Department of Historical Resources, Florida Master Site File – March 2010.

3 **D. ANALYSIS**

4 **1. Economic Vitality**

5 The Town is now and plans to continue primarily as a residential community with
6 commercial support to serve the residents and visitors. The small downtown business
7 district along Central Avenue from Lakeshore Boulevard to S. Mare Avenue, primarily
8 serves the immediate convenience needs of the Town’s residents. The Town has prepared
9 a redevelopment plan for this area to include a land use plan, master stormwater system
10 and public parking areas. Various cities and towns in Lake County provide additional
11 employment and needed services within reasonable commuting areas of the Town. As
12 future development occurs in the Village Mixed Use areas, additional employment and
13 service opportunities will be made available for the Town’s residents and others. This

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1 will provide for much improved sustainability for the Town over the planning period.

2
3 **2. Nonconforming and Incompatible Uses**

4 Land use conflicts arise when uses are introduced in dissimilar areas without proper
5 buffering. The *Future Land Use Map* and the Howey-in-the-Hills Land Development
6 Regulations set forth the appropriate locations for land uses in the Town in order to
7 eliminate existing land use conflicts. The Town’s Land Development Regulations
8 addresses incompatibilities through control of nonconforming uses.

9
10 **3. Availability of Facilities and Services**

11 This section provides an overview of the availability of public facilities and services in
12 Howey-in-the-Hills during the planning period.

13
14 As previously mentioned, the Town of Howey-in-the-Hills currently has a limited central
15 wastewater system. The Wastewater Treatment Facility (WWTF) is owned by the
16 Central Lake Community Development District with the Town owning and maintaining
17 the collection system up to the CDD facility. In 2006, through a wastewater impact fee
18 study performed in anticipation of possible creation of a Town-owned wastewater
19 collection and treatment system, the Town established a wastewater Level of Service
20 value of 120 gallons per person per day.

21
22 As previously mentioned, the Town’s potable water system provides water for both
23 residential and non-residential purposes, including fire-fighting demands. The system has
24 enough capacity to support the population demand during the planning period of this
25 *Comprehensive Plan (2025)*.

26
27 The Town’s solid waste level of service standard for solid waste is 6 pounds per person
28 per day. There is enough capacity in the County’s landfill to support the population
29 demand during the short-range (2011-2015) and long-range (2025) planning period.

30
31 The Town shall continue to require development to provide for the 100-year, 24-hour
32 rainfall event and provide retention for water quality consistent with new and innovative
33 techniques. The Town shall also continue to require that all new development provide
34 evidence to show that LOS ratings in stormwater conveyances serving the new
35 development will not be degraded to an LOS lower than currently exists as a result of the
36 new development’s construction and stormwater runoff contribution.

37
38 There are more than adequate recreational facilities and open spaces readily available and

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1 accessible to the residents and guests of Howey-in-the-Hills. The Town shall continue to
2 coordinate with the County on establishing measures to enhance the recreation and open
3 space opportunities in and around Town. The Town will also continue to solicit grants
4 from public and private agencies and collect park impact fees to fund future parks and
5 facilities.

6
7 There are no public school facilities planned in the Town during the planning period.
8

9 **4. Groundwater Recharge**

10 As previously mentioned, Howey-in-the-Hills is in a recharge area with a recharge rate of
11 1 to 10 inches per year and discharge rate of less than 1 inch per year. There are no
12 known groundwater recharge problems in Howey-in-the-Hills. The Town shall continue
13 to protect the quality of groundwater recharge through enforcing the Town’s Land
14 Development Regulations and the guidelines established in this *Comprehensive Plan*.
15 The quality of groundwater recharge shall also be protected by ensuring that all
16 stormwater conveyances serving new development does not degrade the level of service
17 lower than currently exists as a result of the new development’s construction and
18 stormwater runoff contribution.
19

20 **5. Analysis of Existing Vacant Lands**

21 As previously mentioned, there are 1,769 acres of vacant land (516 acres of this land is
22 Conservation land use) in Town. About 51% (909 acres) of the vacant lands is in the
23 Village Mixed Use Future Land Use category and 19% (335 acres) is designated for
24 Residential uses (see the Town’s *Vacant Lands Map*). The soils on these vacant lands are
25 overall suitable for development. The elevation on these vacant lands range from 75 feet
26 mean sea level (MSL) to 170 feet MSL. There are no known sinkholes located on these
27 vacant lands. There are also no known environmentally sensitive lands or significant
28 natural resources located on these vacant lands that will prevent any development.
29

30 **6. Analysis of Land Needed to Accommodate Projected Population**

31 Most of the vacant land in the Town is in Village Mixed Use planned communities. The
32 Town has approved conceptual developments for all but one of the Village Mixed Use
33 properties. These properties contain enough land area for residential, commercial, civic
34 and recreational uses for the projected population to the end of the planning period.
35 These projects are summarized in Table 2.
36

37 **7. 2023 Analysis and Reevaluation of Residential Densities and Lot Sizes**
38

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In 2023 the Town Council and the Town’s Planning and Zoning Board analyzed and reevaluated post-2010 residential development in the Town. Residential development under the Village Mixed Use designation resulted after 2010 in substantially increased housing densities and substantially smaller residential lots than were prevalent in the Town’s historical development.

The evaluation and analysis was accompanied by robust public participation. Public sentiment agreed overwhelmingly with Town Council: the increased densities and downsized lots after 2010 were inconsistent with the character, appearance, and ambiance of the Town’s historical neighborhoods. Contrary to FLUE Policy 1.1.2, development in Village Mixed Use had failed to “maintain the unique charm of the Town.”

Consequently, the Town Council determined that amendments to this Future Land Use Element to redirect future residential densities and lot sizes were warranted and desirable.

8. Analysis of Need for Redevelopment

The Town Center Overlay District needs redevelopment. The Town has completed a redevelopment plan for the Central Avenue business core and made recommended changes to selected comprehensive plan policies in support of this plan. The Town is currently working on a program for installation of sanitary sewer on Central Avenue as an essential precursor to broader redevelopment proposals. Howey-in-the-Hills will promote a live-work environment as well as shopping and restaurants to serve the local area.

9. Analysis of Flood Prone Areas

The Town shall continue to ensure that development within floodplains will be closely scrutinized to ensure compliance with established Land Development Regulations. Most vacant lots in Town are very suitable for building.

10. An analysis of Land Use Problems and Potential Use Problems

No major current or potential land use problems are seen within the Town.

11. Urban Sprawl

The Town does not and will continue not to promote the approval of development that will contribute to “urban sprawl.” An analysis corresponding to measures the Town implements to discourage a proliferation of urban sprawl is featured in this section

Note: Red text shows change made after 2-26-2024 transmittal hearing.

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- 1. Promotes, allows or designates for development substantial areas of the jurisdiction to develop as low-intensity, low-density, or single-use development or uses in excess of demonstrated need.

The Town has adopted a Planned Unit Development ordinance and Village Mixed Use and Town Center Mixed Use land uses. There has not been any significant development of low intensity single family subdivisions. The Town’s Concurrency Management System, subdivision regulations, and zoning regulations discourages this type of development.

- 2. Promotes, allows or designates significant amounts of urban development to occur in rural areas at substantial distances from existing urban areas while leaping over undeveloped lands which are available and suitable for development.

All new development must prove that it will be served by adequate public facilities prior to the issuance of a development order. The new development must also demonstrate that it will not degrade the level of service beyond the adopted standard.

- 3. Promotes, allows or designates urban development in radial, strip, isolated or ribbon patterns generally emanating from existing urban developments.

The Town’s Village Mixed Use and Town Center Overlay Mixed Use categories preclude strip commercial-type development and isolated single uses.

- 4. As a result of premature or poorly planned conversion of rural land to other uses, fails adequately to protect and conserve natural resources, such as wetlands, floodplains, native vegetation, environmentally sensitive areas, natural groundwater aquifer recharge areas, lakes, rivers, shorelines, beaches, bays, estuarine systems, and other significant natural systems.

The Town protects and conserves all natural resources by enforcing the requirements of this *Comprehensive Plan* and the Town’s Land Development Regulations. The Town delineates wetlands and other environmentally sensitive lands as Conservation on the Town’s *Existing and Future Land Use Maps*. No buildings are permitted on Conservation lots in Town except for boardwalks, docks, observation decks, and similar facilities as allowed by the Town and all regulatory agencies.

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- 5. Fails adequately to protect adjacent agricultural areas and activities, including silviculture, and including active agricultural and silvicultural activities as well as passive agricultural activities and dormant, unique and prime farmlands and soils.

The Town has adopted a Rural Lifestyle land use category on the *Future Land Use Map*. This land use is primarily for single-family detached homes with allowable agricultural practices. There is a minimum of 2 acres required for this land use. There is a maximum density of 1 dwelling unit per 2 acres, 0.15 floor area ratio, 20% maximum impervious surface coverage, and 50% open space requirement on the Rural Residential lots in Town. The Town feels that the adopted standard is adequate to protect these agricultural areas in Town to serve as a buffer for nearby rural areas.

- 6. Fails to maximize use of existing public facilities and services.

The Town annually updates and adopts a Concurrency Management System Report to ensure that existing public facilities and services have enough capacity to support the population demand. All deficiencies are identified along with capital plans to address those deficiencies. Any deficiencies are incorporated in the *Capital Improvements Element*.

- 7. Fails to maximize use of future public facilities and services.

The Town annually updates and adopts a *Concurrency Management System Report* to ensure that future public facilities and services are adequately signed to address future needs.

- 8. Allows for land use patterns or timing which disproportionately increase the cost in time, money and energy, of providing and maintaining facilities and services, including roads, potable water, sanitary sewer, stormwater management, law enforcement, education, health care, fire and emergency response, and general government.

The Town has concurrency requirements for potable water, sewer, solid waste, drainage, parks and recreation, roads, and public schools.

- 9. Fails to provide a clear separation between rural and urban uses.

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The Town feels that the adopted open space, and minimum development intensity and density standards are sufficient to ensure a clear separation between rural and urban uses.

- 10. Discourages or inhibits infill development or the redevelopment of existing neighborhoods and communities.

The Town promotes infill development or redevelopment of existing neighborhoods and communities and has created a Town Center Overlay to address infill and redevelopment in the historic Town Center.

- 11. Fails to encourage an attractive and functional mix of uses.

The Town has adopted a Planned Unit Development Ordinance which would permit an attractive and functional mix of uses in appropriate areas of the Town. There are about 855 acres of land designated as Village Mixed Use on the Town’s *Future Land Use Map* and majority of this land is vacant.

- 12. Results in poor accessibility among linked or related land uses.

Solutions to better manage traffic within the historic downtown area and to discourage additional traffic have been implemented. Uses have also been linked with bicycle paths and sidewalks. The Town requires new subdivisions or developments to address circulation, access control, off-street parking and landscaping of median strips and rights-of-way.

- 13. Results in the loss of significant amounts of functional open space.

The Town requires that levels of service be met for park land and open space. Each new development will include open space and recreational components.

The Town shall continue to discourage the approval of any development or redevelopment projects that will promote urban sprawl.

12. Energy Efficiency, Energy Conservation, and Greenhouse Gas Emission

The Town has identified strategies for producing energy efficient land use patterns,

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1 increasing energy conservation, and reducing greenhouse gas emissions. This section
2 provides an overview of the energy related strategies implemented by the Town.

3
4 **a. Producing Energy Efficient Land Use Patterns**

5 The Town has adopted the Village Mixed Use and Town Center Mixed Use land
6 uses as a tool to produce energy efficient land use patterns in Howey-in-the-Hills.
7 The Town will ensure that developments within these mixed-use areas are
8 compact, walkable neighborhoods.

9
10 The Town has also established a “build-out” area (the Town’s Utility Service
11 Area) to determine the maximum extent of where urban development will be
12 approved by Town Council. During the preparation of the *Future Land Use*
13 *Map*, the Town reviewed all land uses to ensure that the higher gross density and
14 intensity standards were appropriately established in all areas planned for urban
15 development within the “build-out” area.

16
17 The Town’s minimum density and intensity standards apply to all areas planned
18 for urban development and redevelopment. These standards and the buffering
19 requirements established in the Land Development Regulations ensure that the
20 land uses in Howey-in-the-Hills will remain compatible and consistent with the
21 surrounding land uses.

22
23 **b. Increasing Energy Conservation**

24 The Town is in the process of establishing an *Energy Management Plan* to
25 increase energy conservation (see Policy 1.17.3 of this *Element*). The *Energy*
26 *Management Plan* will be used as a tool to minimize electric, fuel and water
27 resources in Town buildings, fleet vehicles and on public properties.

28
29 The Town promotes “green” development in both private and municipally-
30 supported housing. Green development specifically relates to the environmental
31 implications of development. Green building integrates the built environment with
32 natural systems, using site orientation, local sources, sustainable material
33 selection and window placement to reduce energy demand and greenhouse gas
34 emissions. The Town is in the process of amending the Land Development
35 Regulations to establish green building practices and sustainability development
36 guidelines.

37
38 The Town requires energy-efficient and water saving measures to be implemented

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in all new construction and redevelopment projects.

c. Reducing Greenhouse Gas Emissions

The Village Mixed Use and Town Center Mixed Use land uses will serve as a tool to reduce vehicle miles traveled in Town, which will reduce the greenhouse gas emissions. Residents and guests of Howey-in-the-Hills can easily access the historical downtown or Little Lake Harris area by walking or biking. The Town is actively involved with the Lake-Sumter MPO regarding expanding the pedestrian and bicycle facilities in Town. The Town will continue to promote mixed-use developments, bicycling, and walking as a tool to reduce the greenhouse gas emissions in the Howey-in-the-Hills area.

The Town is amending its Land Development Regulations to ensure that the removal of regulatory barriers and establishment of incentives to promote energy efficiency and conservation is implemented in Howey-in-the-Hills.

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E. Future Land Use Goals, Objectives, and Policies

Upon the effective date of the ordinance adopting this *Comprehensive Plan*, all rules, regulations, criteria, and principles set forth in the *Plan* become effective. Where a policy refers to the Land Development Regulations, the intent of the policy and its contents remain effective with the *Plan* adoption date. Regulations established by State or Federal statutes or administrative codes referenced in objectives or policies shall pertain to the most recent adopted regulation or code as may be amended by said parties from time to time without immediate notice to the Town.

GOAL 1: Retention of the quaint distinctive residential character of the Town by promotion of high quality residential development together with an appropriate level of supporting service and retail opportunities and live-work environments as well as preserving the natural features of the area and minimizing threats to the citizens caused by hazards, nuisances, incompatible land uses or environmental degradation while providing a sense of place and history.

OBJECTIVE 1.1: *Identifying Land Use Patterns and Permitted Densities and Intensities.* To identify the appropriate land use patterns, residential densities, and non-residential intensities of land use permitted in Howey-in-the-Hills.

POLICY 1.1.1: *Land Use Designations.* The Town shall establish, adopt and implement density and intensity standards for all future land uses, as applicable, and as indicated on the *Future Land Use Map* and the adopted Town Zoning Map.

Density and intensity standards for land uses in Howey-in-the-Hills are featured below

Land Use	Maximum Residential Density
Residential:	
Low Density Residential (LDR)	Up to 2.0 dwelling units per acre. Maximum building height is 2-1/2 stories and no higher than 30 35 feet.

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Medium Density Residential (MDR)	Up to 4.0 <u>3.0</u> dwelling units per acre. A 25% minimum open space is required. Developments with 100 units or more shall be required to have a public recreation component. Developments with <u>either</u> more than 300 proposed <u>dwelling</u> units <u>or more than 100 acres</u> must use the Village Mixed Use designation. May include support community facilities and elementary schools. Maximum building height is <u>2-1/2 stories and no higher than 30</u> <u>35</u> feet.
Rural Lifestyle (RL)	Up to 1.0 per 2 acres. Must have a minimum of 2 acres for this land use. A 50% minimum open space is required. All buildings shall not exceed a 0.15 floor area ratio. The maximum impervious surface coverage is 0.20. Maximum building height is <u>2-1/2 stories and no higher than 30</u> <u>35</u> feet.
Land Use	Maximum Land Intensity
Neighborhood Commercial (NC)	The maximum floor area ratio is 0.50. The maximum impervious surface coverage is 0.70. The maximum building height is 35 feet <u>and limited to two stories</u> . The maximum building size is 5,000 sq. ft. unless a special exception is granted to the developer by the Town Council. Elementary and middle schools are also permitted in this category.
Light Industrial (LI)	The maximum impervious surface is 0.70. The maximum floor area ratio is 0.60. High schools are permitted in this category.
Institutional (INST)	The maximum floor area ratio is 0.25. The maximum impervious surface coverage is 0.40. A 25% minimum open space is required. Maximum building height is <u>2-1/2 stories and no higher than 30</u> <u>35</u> feet.
Recreation (REC)	Maximum impervious surface coverage is 0.30. Restricted to passive or active recreational facilities as established in the <i>Recreation and Open Space Element</i> or by the Town Council.
Conservation (CON)	No buildings. Restricted to boardwalks, docks, observation decks, and similar facilities as allowed by the Town and all regulatory agencies.
Public/Utility (PUB)	The maximum floor area ratio is 0.25. The maximum impervious surface coverage is 0.50. For utilities, the maximum building height is <u>1 story or no higher than</u> 20 feet for <u>a one-story</u> building; <u>2 story and</u> 35 feet for other facilities.

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Village Mixed Use (VMU)	<p>Minimum of 25 <u>100</u> acres to apply for this land use.</p> <p>Maximum density of 4 <u>3.0</u> dwelling units per acre, which may be increased to 6 dwelling units per acre if the development includes 20% usable public open space (no wetlands). Residential areas shall comprise a minimum of 70% of the net land area and a maximum of 85% of the net land area.</p> <p>Commercial/non-residential areas shall comprise a minimum of 15% of the net land area and a maximum of 30% of the net land area. This includes community facilities and schools.</p> <p><u>All single-family lots must have a minimum lot area of 10,890 square feet (1/4 acre) exclusive of any wetlands or waterbodies that might be included with the lot.</u></p> <p>For developments with more than 100 acres, <u>Five percent</u> (5%) of the non-residential land shall be dedicated for public/civic buildings.</p> <p>Commercial/non-residential may be 2 stories with 50% coverage as long as parking and other support facilities (stormwater) are met. The maximum building height is 35 feet.</p> <p>Public recreational uses must occupy a minimum of 10% of the useable open space (no wetlands).</p> <p><u>The following are minimum requirements in Village Mixed Use:</u></p> <ul style="list-style-type: none"> <u>i. 25% open space;</u> <u>ii. 10% parks and recreation; and</u> <u>iii. 3% active recreation uses</u> <p><u>The 10% and 3% requirements in ii and iii count toward the 25% requirement in i. To be counted against the 10% park/recreation requirement, parcels dedicated to park uses may be no smaller than 1/2 ac.</u></p> <p><u>The Land Development Code must require that plans for active recreation uses be submitted for approval by Town Council no later than application for final plat approval. Town Council may require a</u></p>
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	<p>performance surety bond for park and recreation improvements.</p> <p>The maximum building size is 30,000 sq. ft.; unless a special exception is granted to the developer by the Town Council.</p>
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<p>Town Center Mixed Use (TCMU)</p>	<p>The Town Center Overlay Map denotes where specific uses are permitted within the Town Center (see the Town’s <i>Town Center Overlay Map</i>). For areas designated Commercial Core, all new buildings must be 2 stories or provide a minimum street façade elevation of at least 15-feet to create a vertical enclosure along Central Avenue. The maximum building height is 35 feet. In order to maintain the historic character of the downtown area, the Land Development Regulations will cap the maximum size of any one business in the Town Center Overlay at 5,000 square feet. A maximum 2.0 floor area ratio is permitted if parking requirements are achieved. Where new residential uses are constructed in the commercial core, these uses shall be located on the second floor of buildings. (Existing single-family units on Central Avenue west of Dixie Drive and units fronting on Oak Street and Holly Street are considered permitted uses. Single-family residences may not be constructed elsewhere within the Town Center Commercial Area. Properties in the Town Center Commercial Area within the designated sections of W. Central Avenue, Oak Street and Holly Street may be converted to non-residential uses, and once converted, may not revert to single-family residential use.</p> <p>For areas designated Office/Services or Residential, the maximum impervious surface coverage is 0.40. May live and/or work in these areas.</p> <p>For areas designated Residential, the maximum density is 4 units per acre.</p> <p>There is a total of 81.73 acres in the Town Center Overlay. About 23.3% of the Town Center Overlay is comprised of roads which are laid out in a grid system. About 52.5% of the Town Center Overlay area is designated for residential use. About 16% of the Town Center is designated for commercial/office/professional services use (with the possibility of residential on the second floor) and about 8.2% is designated as flex space, where either office, professional services, or residential uses – or a live/work combination of those uses is permitted.</p> <p>Open space within the Town Center will not be defined as it is for other areas within the Town. Rather, the Town has established</p>
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	maximum impervious surface coverage standards that may not be surpassed within the various uses in the Town Center. The areas designated as Commercial Core have a maximum impervious surface coverage of 100%. Areas designed office/professional services and/or residential shall have a maximum impervious surface coverage of 40% and areas designated as residential in the Town Center shall have a maximum impervious surface of 50%. In the commercial core of the Town Center, the Town anticipates a master stormwater system which will allow maximum coverage for buildings and surface parking.
High Density Residential (HDR)	Up to 10.0 dwelling units per acre. Maximum density for townhouse units is 6.0 units per acre. Maximum impervious surface ration is 60%. Maximum building height is 35 feet with additional height allowed for decorative elements. Projects of 30 units or more are required to provide recreational facilities for project residents.

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POLICY 1.1.2: *Land Use Categories.* The land use categories, as depicted on the Town’s 2035 Future Land Use Map (FLUM) shall permit the following uses and activities.

Conservation – Conservation lands shall include those lands so designated on the FLUM. These areas are generally composed of open land, water, marsh and wetlands and environmentally sensitive areas. Conservation lands may be either publicly or privately owned. It is intended that the natural and open character of these areas be retained and that adverse impacts, which may result from development, shall be prohibited or minimized. Adverse impacts shall be presumed to result from activities, which contaminate or degrade wetlands and environmentally sensitive areas, or natural functions and systems associated with such areas. Permitted uses within the Conservation category shall be limited to the following and shall be further controlled by the Land Development Regulations.

- Activities intended for the conservation, re-establishment and re-nourishment, or protection of natural resources.
- Recreation uses and facilities that are customarily described as passive in nature including, but not limited to, fishing, hiking and biking, canoeing, kayaking, and

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- 1 the use of other similar small, quiet low-speed
- 2 watercraft.
- 3 • Very low intensity outdoor or water-dependent
- 4 recreational related uses (excluding commercial
- 5 marinas) that are determined not to conflict with the
- 6 intent of the Conservation category, subject to applicable
- 7 Federal, State and local policies and permitting
- 8 requirements.
- 9

10 **Neighborhood Commercial** – The Neighborhood Commercial
 11 land use category is intended to provide appropriate locations for
 12 neighborhood and community businesses providing services and
 13 retail sales for the Town and the nearby communities. Permitted
 14 uses within the Neighborhood Commercial category shall be
 15 limited to the following uses unless a special exception is granted
 16 to applicant by the Town Council.

- 17
- 18 • **General Commercial.** These areas shall include those
- 19 businesses that provide retail goods and services, which
- 20 serve the routine and daily needs of residents, including
- 21 banks and professional services, grocery and
- 22 convenience stores, retail shops, and restaurants. Public
- 23 and private elementary and middle schools are also
- 24 allowed.
- 25 • **Limited Commercial.** These areas shall include low
- 26 intensity office, service and retail businesses that are
- 27 compatible when located in close proximity to
- 28 neighborhoods. These uses are intended primarily to
- 29 serve the needs of the closely surrounding neighborhood.
- 30 • **Professional and Office.** These areas shall be limited to
- 31 small neighborhood scale businesses and professional
- 32 offices that are compatible with, and have no measurable
- 33 or noticeable adverse impacts, upon surrounding
- 34 residential uses. Such uses include offices for doctors
- 35 and dentists (but not clinics or hospitals), accountants,
- 36 architects, attorneys, engineers, land surveyors, real
- 37 estate brokers, financial planners, insurance and real
- 38 estate agents and the like.
- 39

40 **Light Industrial** – The Light Industrial category shall be limited

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1 to light manufacturing and production, storage, warehousing and
2 distribution uses as further controlled by the Land Development
3 Regulations. Light industrial uses may have outdoor storage and
4 business-related activity, but such uses shall not include processes
5 that create negative effects to surrounding properties due to noise,
6 heat, fumes, debris, chemicals or hazardous materials. High
7 schools are permitted in this category.
8

9 **Rural Lifestyle** – The Rural Lifestyle category shall be primarily
10 limited to single-family detached homes with agricultural uses.
11 Limited commercial activities are permitted such as bed and
12 breakfast establishments, horseback riding facilities, and farm
13 stands for fruits and vegetables grown on that location.
14

15 **Low Density Residential** – The Low Density Residential category
16 shall be primarily limited to single-family detached homes.
17 Residential uses in this category shall be permitted in those areas
18 so designated in accordance with the applicable permitted density
19 and as further controlled by the Land Development Regulations
20 and the Florida Building Code.
21

22 **Medium Density Residential** – The Medium Density Residential
23 category shall be primarily is limited to single-family detached
24 homes, townhomes, or similar type of uses. Support community
25 facilities and elementary schools are also permitted in this
26 category. Residential uses in this category shall be permitted in
27 those areas so designated in accordance with the applicable
28 permitted density and as further controlled by the Land
29 Development Regulations and the Florida Building Code.
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31 **Institutional** – The Institutional category shall be primarily limited
32 to schools, religious facilities, day care facilities (child and adult),
33 government buildings, cemeteries, or similar uses as identified by
34 the Town Council.
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36 **Recreation** – These areas generally include public parks or private
37 parks that are open and available to the public. Note: Some park
38 and open space lands may be more appropriately designated as
39 Conservation, such as lands with wetlands or other
40 environmentally sensitive areas. Permitted uses shall include

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active and passive recreation activities including bikeways and pedestrian trails, or other similar facilities as identified by the Town Council.

Public/Utility – These areas include uses such as government facilities and essential utilities, including police, fire and Town Hall buildings and wastewater facilities.

Town Center Mixed Use – Primarily intended for mixed-use development in the historical downtown area. The historical downtown area is an economic, cultural, social, historic and architectural anchor of the Town. In order to sustain these qualities, new development and redevelopment within the Town Center Mixed Use District shall be reflective of the architectural styles and fabric of the area. Consistency and compatibility with the existing built environment shall be considered in the review and issuance of development permits within the Town Center Mixed Use District. In order to preserve the quaint character of downtown Howey-in-the-Hills, size limitations will also be placed on individual businesses. Redevelopment will focus on orienting buildings and roadways to a pedestrian scale.

Village Mixed Use – Primarily intended to create sustainability and maintain the unique charm of the Town, including the provisions of reducing ~~the dependability~~ **dependence** on the automobile, protecting more open land, and providing quality of life by allowing people to live, work, socialize, and recreate in close proximity. Elementary, middle, and high schools are also permitted in this category. **Village Mixed Use parcels less than 100 acres shall use a planned unit development format and are not required to meet the non-residential and civic use requirements. Public recreation and open space requirements shall still apply.**

High Density Residential – The high-density-residential land use category is intended to accommodate owner-occupied townhouse and condominium units in those areas where higher density development can be supported by adequate access and public services. Supporting community facilities and elementary schools are also permitted in this land-use category. Residential uses in this category are permitted in those areas so designated in

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accordance with the applicable permitted density as further controlled by the Town’s Land Development Code and the Florida Building Code.

POLICY 1.1.3: *Consideration of Community Facilities.* Necessary community facilities shall be permitted within any future land use designation except Conservation if such activity satisfies established criteria of the *Comprehensive Plan* and the Town’s Code of Ordinances.

POLICY 1.1.4: *Interpretation of Open Space and Density Designations.* Open space ~~is~~ and parks/recreation requirements are figured on the Gross Land Area. Up to ~~50%~~ 25% of the open space requirement may be met with wetlands. Open space may include landscaped buffers and stormwater facilities if they are designed to be a park-like setting with pedestrian amenities and free form ponds. Open space may be passive or active. Open space may include public recreational components of developments. The majority of the open space shall be permeable; however, up to 10% may be impervious (plazas, recreational facilities, etc.). Wet ponds are not counted as part of that 10%.

Densities would be determined by the Net Land Area. The Net Land Area is figured by taking the Gross Land Area (total property less any lakes or water bodies), then subtracting from that any open space requirements, then subtracting from that any remaining unbuildable acreage (remaining wetlands).

OBJECTIVE 1.2: *Residential Quality and Neighborhood Cohesiveness.* Designate and promote sufficient areas for quality residential development and neighborhood cohesiveness and require the availability of adequate facilities to support demands necessitated by existing and future housing development and associated populations.

POLICY 1.2.1: *Adequate Residential Land Area.* The Town shall ensure that adequate residential land uses needed to support the population during the planning period shall be designated on the *Future Land Use Map*. The residential land uses shall continue to reflect a pattern that promotes neighborhood cohesiveness and identity. All residential uses shall be subject to the requirements established in the Town’s Land Development Regulations.

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1 **POLICY 1.2.2:** ***Open Space Requirements.*** The Town shall continue to ensure that
2 residential development is consistent with the open space
3 requirements established below:
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	Minimum open space requirements
Rural Lifestyle	50%
Low Density Residential	2 dwelling units per acre
Medium Density Residential	25%
High Density Residential	40%
Town Center Mixed Use	Within the Town Center Overlay, open space as defined herein is not required. The areas designated as Commercial Core have a maximum impervious surface coverage of 100%. Areas designed office/professional services and/or residential shall have a maximum impervious surface coverage of 40% and areas designated as residential in the Town Center shall have a maximum impervious surface of 50%.
Village Mixed Use	25%
Neighborhood Commercial	0.50 floor area ratio; 70% max. impervious surface coverage
Light Industrial	70% max. impervious surface coverage; .6 FAR
Institutional	25%
Recreation	Max. 30% impervious surface coverage
Conservation	No buildings except boardwalks, docks, observation decks, and similar facilities as allowed by the Town and all regulatory agencies.

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Public/Utilities	0.25 FAR; max. impervious surface coverage of 50%
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Open Space: Open space is figured on the Gross Land Area. No greater than ~~50%~~ 25% of the open space requirement may be met with wetlands. Open space may include landscaped buffers and stormwater facilities if they are designed to be a park-like setting with pedestrian amenities and free form ponds. Open space may be passive or active. Open space may include public recreational components of developments. The majority of the open space shall be permeable; however, up to 10% may be impervious (plazas, recreational facilities, etc.). Wet ponds are not counted as part of that 10%.

POLICY 1.2.3: *Encroachment of Incompatible Non-residential Development.* Residential areas delineated on the *Future Land Use Map* shall be protected from the encroachment of incompatible non-residential development. Community facilities and services which best serve the health, safety, and welfare of citizens when located in residential areas, shall be permitted uses therein so long as the activity complies with criteria established in this *Plan* and those in the Town's Code of Ordinances.

POLICY 1.2.4: *Residential Screening Techniques.* The Town shall require new commercial, light industrial, and manufacturing development to install landscaping, visually obstructive fencing or man-made berms, or other appropriate screening techniques obstructing view of the commercial, light industrial, or manufacturing site from areas designated for low or medium density residential if the proposed commercial, light industrial, or manufacturing building is incompatible with the residential area.

POLICY 1.2.5: *Access to and Circulation within Residential Areas.* Transportation systems within designated residential areas delineated on the *Future Land Use Map* shall be designed to accommodate traffic conditions that maintain public safety, encourage alternative modes of transportation, and limit nuisances. Access to residential areas shall comply with policies established within the *Transportation Element*.

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POLICY 1.2.6: ***Transition of Residential Densities.*** The Town shall continue to orient the transition of residential densities on the *Future Land Use Map* toward higher densities along major transportation corridors and areas adjacent to commercial or other intensive land uses, while lower residential densities shall be directed towards areas further from the Town center (i.e., the central commercial district) and in areas adjacent to agricultural lands.

Reorientation of Residential Densities. For single-family residential development of ten homes or more, the Town may allow lot sizes smaller than one-fourth acre (10,890 sq. ft.) only in the following locations:

- ~~i. areas in or adjacent to the Town center (that is, the Town central overlay district);~~
- ii. areas abutting major arterial and collector road corridors such as state roads, county roads, and major Town collector roads such as Central Avenue and North Citrus Avenue, but not just neighborhood roads with higher traffic counts, and
- iii. areas abutting commercial or industrial land uses.

The Town shall require single family residential lots in all other areas to be one-fourth of an acre (10,890 sq. ft.) or larger.

POLICY 1.2.7: ***Compatibility of Residential Densities and Public Facilities.***

Residential densities shall be compatible with available public facilities and their capacity to serve development. Residential areas designated on the *Future Land Use Map* shall be allocated according to a pattern that promotes efficiency in the provision of public facilities and services and furthers the conservation of natural resources. Public facilities shall be required to be in place concurrent within the impacts of development.

POLICY 1.2.8: ***Concurrency Management System Criteria.*** All public facilities and services must be in place consistent with the criteria established within the Town's Concurrency Management System. Development applications for new residential development shall not be approved unless water, sewer, drainage, park, transportation, solid waste, and public school capacities are available consistent

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with level of service standards and according to deadlines established within the Concurrency Management System.

POLICY 1.2.9: *Residential Density and the Future Land Use Map.* The Town shall ensure that residential density on the *Future Land Map* is based on the following considerations:

- past and anticipated future population and housing trends and characteristics;
- provision and maintenance of quality residential neighborhoods and preservation of cohesive neighborhoods;
- protection of environmentally sensitive lands; and
- transition of density between low, medium and high residential districts.

POLICY 1.2.10: *Group Home and Foster Care Facilities.* The Town shall continue to allow the location of group homes and foster care facilities in residential areas. These facilities shall serve as alternatives to institutionalization.

OBJECTIVE 1.3: *Conservation of Environmentally Sensitive Lands, Other Natural Resources, Historically Significant Sites.* Manage and control existing and future land uses located within or adjacent to environmentally sensitive lands, open space, other significant natural resources, and historically significant sites.

POLICY 1.3.1: *Limiting Development in Wetland Areas.* The Town shall limit development within all wetland areas to land uses supporting conservation facilities and water-related passive recreation activities, as defined in the *Recreation and Open Space Element*. Wetlands shall be identified on the *Future Land Use Map Series* as Conservation lands. No development shall be permitted in wetlands except for conservation or passive recreation uses as defined within policies cited herein.

POLICY 1.3.2: *Wetlands and Natural Buffer Zones.* Wetlands shall be protected from impacts generated by adjacent land uses through natural buffer zones.

1. No development of disturbance of area is permitted within 25 feet of a designated wetland area. These areas shall be

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marked with appropriate signage as conservation areas.

- 2. No building or impervious surface area (with the exception of wet retention areas) is permitted within 50 feet of a designated wetland area.

POLICY 1.3.3: *Protection of Floodplains.* Development within the 100 Year Floodplain shall provide necessary mitigation to maintain the natural stormwater flow regime. The 100 Year Floodplain Zone shall be delineated within the *Future Land Use Map* series. The boundary of the 100 Year Floodplain Zone shall be determined by the most recent Flood Insurance Maps prepared by the Federal Emergency Management Agency.

POLICY 1.3.4: *Floodplain Mitigation.* All development within the 100 Year Floodplain shall adhere to the following:

- a. *Prohibited Land Uses and Activities.* Storing or processing materials that would, in the event of a 100 Year Storm, be buoyant, flammable, explosive, or potentially injurious to human, animal or plant life is prohibited. Material or equipment immune to substantial damage by flooding may be stored if securely anchored to prevent flotation or if readily removable from the area upon receipt of a flood warning. Manufacturing and light industrial land uses shall be prohibited from encroaching into the 100 Year Floodplain Zone.
- b. *Minimum Floor Height Elevation.* All new construction and substantial improvements of existing construction occurring within a 100 Year Flood Zone must have the first-floor elevation for all enclosed areas at eighteen inches above the 100-year flood elevation.
- c. *Construction Materials and Methods.* All new construction and substantial improvements of existing construction shall be constructed with material and utility equipment resistant to flood damage and using methods and practices that will minimize flood damage and prevent the pollution of surface waters during a 100-year flood event.

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- d. ***Service Facilities and Utilities.*** Electrical heating, ventilation, plumbing, air conditioning, and other service facilities shall be designed or located to prevent water from entering or accumulating within the components during a base flood. All new and replacement water supply and sanitary sewage systems shall be designed to minimize or eliminate both infiltration of flood water into the systems and discharges from the systems into flood waters.
- e. ***Residential Subdivision Plans and Design.*** Plans for subdivisions shall minimize potential flood damage by locating recreation and conservation uses, if included in the plans, to areas within the Flood Zone, reserving as much land as possible outside the flood zone for other land uses. Also, 100-Year Flood Zones shall be identified on all final development plans submitted to the Town.
- f. ***Stormwater Facilities.*** The Town shall require development to have drainage facilities in place and functioning concurrent with the impacts of development, as stipulated by deadlines established within its Concurrency Management System. Such drainage facilities shall be designed to comply with the Town’s established level of service standard.

POLICY 1.3.5:

Aquifer Recharge. The Town rests on an area possessing high aquifer recharge potential. To maintain the natural rate of percolation within aquifer recharge areas, the Town shall enforce the following:

- a. ***Impervious Surface Ratio and Open Space.*** Enforce the impervious surface ratios and open space standards established in this *Comprehensive Plan*.
- b. ***Manufacturing or Light Industrial Uses and Recharge Areas.*** Ensure that the *Future Land Use Element* does not allocate any manufacturing or light industrial land use activities adjacent to lake front areas or within high recharge groundwater aquifer areas that generate pollutants that may adversely impact the quality of surface and ground waters.

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The guidelines established in the Town’s Land Development Regulations regarding manufacturing uses permitted within commercial districts and light industrial uses shall serve as a guide to monitor the type and intensity of such uses in the Town.

- c. ***Permeable Parking Lots.*** Promote the application of permeable parking lot surfaces for commercial developments proposed within high recharge areas.
- d. ***Land Use Activities and Densities.*** Promote land use activities and development densities which are compatible to high recharge potential percolation rates.

POLICY 1.3.6:

Lake Shore Protection. To protect the lake front areas from the encroachment of development, a shoreline protection zone shall be delineated. There shall be no disturbance within 50 feet of the landward extent of wetlands as set forth in Rule 62-340, except for pilings for docks or piers. There shall be no buildings, pools, ponds, or other structures in this protection zone. There shall be no septic tanks within 75 feet of the landward extent of wetlands as set forth in Rule 62-340. All development shall be subject to the building setback requirements regarding the shoreline protection zone established in the Town’s Land Development Regulations.

POLICY 1.3.7:

Upland Vegetative and Wildlife Habitat Protection. Upland vegetative communities and wildlife habitats (particularly those identified as primary habitat for endangered or threatened species) for which the Town or State deems environmentally significant shall be protected from adverse impacts associated with development. Upland areas identified within the *Conservation Element* as essential breeding, feeding or habitat sites for endangered or threatened flora or fauna creatures shall be protected according to the following activities:

- a. ***Conservation Designation.*** Important upland habitat may be designated as conservation under the following circumstances:

1. The site is owned by a government body or agency;

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- 2. The site is programmed for purchase by a government agency within the first three years of the *Five-Year Schedule of Capital improvements*; and
- 3. A request to designate the site as conservation is made by the land owner.
- 4. The Town requires the designation as a part of the development review process.

Development proposed to occur within areas designated as Conservation are subject to all policies pertaining to open space requirements and development restrictions.

b. ***Sites with Endangered or Threatened Species.*** Any areas identified within the *Conservation Element* as refuge, breeding, feeding, or habitat areas of endangered or threatened species shall be subject to the following activities:

- 1. An applicant of a property designated for development shall prepare a Critical Habitat Management Plan prepared by a professional biologist, ecologist, or other related professional. As a minimum, this Plan shall analyze the following issues:
 - a.) Affected species;
 - b.) Land needs to support continued on-site presence of the species;
 - c.) Impacts of proposed development which will disturb the species;
 - d.) Recommended management plans and measures necessary to protect the subject species; and
 - e.) Cost to developer to implement the recommended management plan.

The adequacy of the study shall be determined by the Town of Howey-in-the-Hills. The final development plan shall conform to recommendations determined within the study as approved by the Town Council. The Town will reserve the right to have a State agency review the Critical Habitat Management Plan and provide a written response.

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POLICY 1.3.8:

Historically Significant Sites. The Town shall use the Florida Master Site File as a resource to identify archeological resources and historically significant structures. The Howey House and any other historically significant sites listed on the Florida Master File or the National Register of Historic Places shall be identified on the *Future Land Use Map Series*. In addition, the Town shall also distinguish buildings as historic if the following criteria are met:

- a. The age of the subject site exceeds fifty years;
- b. Whether the building, structure, or object represents the last remaining example of its kind in the neighborhood or Town;
- c. Whether documented proof indicates that the site played a significant role in the history of Howey-in-the-Hills, Lake County or the State of Florida.

If type, density and intensity of adjacent land use shown on the *Future Land Use Map* is not compatible to the preservation of the historic site, then appropriate buffering and screening techniques shall be requirements imposed on encroaching adjacent new development. Such requirements shall be stipulated within the Land Development Regulations.

POLICY 1.3.9:

Rehabilitating, Relocating, or Demolition of Historic Sites. Criteria established in the Land Development Regulations pertaining to the rehabilitation or relocation of a designated historic structure shall follow the U.S. Secretary of the Interior’s “Illustrated Guidelines for Rehabilitating Historic Buildings”. Additional criteria for approving the relocation, demolition, or rehabilitation of a historic structure shall include the following factors:

- a. the historic character and aesthetic interest the building, structure, or object and how it contributes to its present setting;
- b. whether there are definite plans for the area to be vacated and the effect of those plans on the character of the surrounding neighborhood;
- c. whether the building, structure, or object can be moved without significant and irreversible damage to its physical integrity;

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- d. whether the building, structure, or object represents the last remaining example of its kind in the neighborhood or Town;
- e. whether definite plans exist to reuse the subject property if a proposed demolition is carried out, and the effect of those plans on the character of the surroundings; and
- f. whether reasonable measures can be taken to save the building, structure, or object to a level safe for occupation.

POLICY 1.3.10: *Preventing Destruction of Discovered Archaeological Sites.*

Development shall cease construction activities on a development site when artifacts are uncovered during either land preparation or construction. The developer shall notify the Town of such potential discovery, and the Town and / or developer shall contact the Florida Department of State of such discovery. Construction shall not begin until the State has determined the archaeological significance of the discovery and the restrictions which shall be imposed on development. Development may continue in areas which will not impact the site of the discovery.

OBJECTIVE 1.4: *Commercial Planning Activities.* Ensure the Town’s sustainability by allocating sufficient land area to accommodate commercial activities which provide a level of employment as well as goods and services demanded by local residents and guest with consideration to fiscal and environmental impacts to the Town of Howey-in-the-Hills.

POLICY 1.4.1: *Location and Distribution of Commercial Sites.* The location and distribution of commercial land use districts delineated on the *Future Land Use Map* shall be determined according to the following criteria:

- a. Promote mixed use land use categories to prevent strip commercial centers and reduce the dependability on the automobile;
- b. Promote the integration of uses to include live-work environments;
- c. Ability to comply with adopted performance standards for preventing or minimizing nuisance impacts, such as emission of air pollutants, noise, odor, and generation of hazardous waste or products;

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- 1 d. Impact to the conservation and preservation of natural
- 2 resources;
- 3 e. Demand on existing and planned public services, utilities,
- 4 water resources and energy resources;
- 5 f. Impact on designated scenic and aesthetic transportation
- 6 corridors;
- 7 g. Compatibility with surrounding land uses;
- 8 h. The size of each individual business permitted in the
- 9 Neighborhood Commercial, Village Mixed Use, or Town
- 10 Center Mixed Use land uses shall comply with the guidelines
- 11 established within the Policy 1.4.6; and
- 12 i. The height of each business permitted in the Neighborhood
- 13 Commercial, Village Mixed Use, or Town Center Mixed Use
- 14 land uses shall comply with the guidelines established in
- 15 Policy 1.4.7 of this *Element*.

16
17 **POLICY 1.4.2:** *Screening Requirement.* The Town shall require new commercial,
18 light industrial, and manufacturing development to install
19 landscaping, visually obstructive fencing or man-made berms, or
20 other appropriate screening techniques concealing the commercial,
21 light industrial, or manufacturing site from areas designated for low
22 or medium density residential if the proposed commercial, light
23 industrial, or manufacturing building is not compatible.

24
25 **POLICY 1.4.3:** *Availability of Facilities to Support Commercial Development.*
26 The density and intensity of commercial uses shall be compatible
27 with the ability of public facilities to provide adequate services
28 according to adopted level of service standards.

29
30 **POLICY 1.4.4:** *Provision of Open Space.* All new commercial development shall
31 be subject to the open space standards established in Policy 1.2.2 of
32 this *Element*.

33
34 **POLICY 1.4.5:** *Maximum Intensity of Commercial Uses.* Maximum intensity of
35 use for commercial development is outlined within the respective
36 land use categories and further refined in the Land Development
37 Regulations.

38
39 **POLICY 1.4.6:** *Commercial Building Size Limitations.* Individual businesses
40 within the Town Center Mixed Use and Neighborhood Commercial

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1 shall be limited to 5,000 sq. ft. unless a waiver is granted to the
 2 developer by the Town Council. Individual businesses within the
 3 Village Mixed Use land uses shall be limited to 30,000 sq. ft. unless
 4 a waiver is granted to the developer by the Town Council. These
 5 guidelines shall be used to determine the maximum allowable size
 6 for all new commercial buildings in Town. Waivers shall be based
 7 on the particular needs of the individual business, the compatibility
 8 of the proposed building and business with the business site and
 9 other affected development, enhanced architectural design of the
 10 proposed building, and other factors which the Town Council
 11 determines as relevant to development of the proposed site and
 12 impacts to the general area.

13
 14 **POLICY 1.4.7:** *Commercial Building Height Limitations.* Commercial buildings
 15 within the Town Center Mixed Use, Village Mixed Use, and
 16 Neighborhood Commercial land uses shall be limited to a maximum
 17 of 35 feet in height.

18
 19 **POLICY 1.4.8:** *Acceptable Uses within Commercial Areas.* Activities allowed
 20 within areas designated for commercial uses established in the Town
 21 Center Mixed Use, Village Mixed Use, or Neighborhood
 22 Commercial land uses shall be limited to the following:

- 23
- 24 1. Retail business (drive-thru establishments in the Town
- 25 Center Mixed Use shall be located to the rear of properties
- 26 fronting on Central Avenue)
- 27 2. Community centers and fraternal lodges;
- 28 3. Hotels or motels;
- 29 4. Marinas;
- 30 5. Service businesses, Personal Services such as barber/beauty,
- 31 personal training, spa, salons, pottery shops, art/painting
- 32 galleries or studios, dance studios, etc.;
- 33 6. Professional and Business offices;
- 34 7. Veterinarian offices, provided the facility has no outside
- 35 kennels;
- 36 8. Financial Institutions and banks;
- 37 9. Residential development, low, medium, or high density
- 38 (second story);
- 39 10. Recreation and Parks;

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- 11. Manufacturing, as permitted according to policies cited in this *Element*;
- 12. Elementary and middle schools in the Neighborhood Commercial land use; and
- 13. Elementary, middle, and high schools in the Village Mixed Use land use.

A more detailed matrix is available in the Land Development Regulations.

POLICY 1.4.9: *Strip Commercial Development and State Road 19 and County Road 48.* The Town shall discourage strip commercial style development from occurring along State Road 19 and County Road 48. Prior to the approval of each proposed annexations along the State Road 19 and County Road 48 corridors, the Town shall consider the potential of a strip commercial style development being established as a direct result of such annexation.

POLICY 1.4.10: *Adequate Commercial Land and the Future Land Use Map.* The Town will ensure that adequate land is designated on the *Future Land Use Map* to support the commercial needs of the residents and guests of Howey-in-the-Hills during the planning period. All such lands shall be compatible and consistent with the surrounding land uses.

OBJECTIVE 1.5: *Limiting Manufacturing Land Uses.* Limit manufacturing land uses within the Town due to the presence of high aquifer recharge areas and lack of central sanitary sewer facilities.

POLICY 1.5.1: *Manufacturing as a Conditional Use in Light Industrial Designations.* The Town shall permit non-polluting manufacturing land uses within Light Industrial land use designations on a conditional basis.

POLICY 1.5.2: *Acceptable Manufacturing Uses.* Manufacturing uses allowed within Light Industrial designations shall be limited to those primarily involved with the assembly of goods and products processed without the use of excessive chemicals, heat, or machinery. Activities which might be obnoxious or offensive by

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reason of emission of odor, dust, smoke, gas or noise beyond the building are prohibited.

POLICY 1.5.3: *Maximum Intensity of Use.* Maximum intensity of use for manufacturing uses shall be 0.70 for the impervious surface coverage and 0.60 for the floor area ratio.

OBJECTIVE 1.6: Public Services and Facilities. To assure that needed public services and facilities are developed concurrent with the impact of new development.

POLICY 1.6.1: *Coordinating Public Facilities with Land Use.* The Town shall extend public facilities only to existing and proposed land use activities, as shown on the *Future Land Use Map*, which shall require and demand such services. Undeveloped land shall not be designated for development without assurance through the *Comprehensive Plan* that public facilities shall be available concurrently with the impacts of development. The impacts of land uses, including their densities and intensities, shall be coordinated with the Town’s ability to finance or require provision of necessary public facilities at conditions at or exceeding the adopted minimum level of service standards.

POLICY 1.6.2: *Coordinating Public Facilities with Concurrency Management System.* The timing and location of public facilities shall be coordinated with the Town’s Concurrency Management System to assure that development occurs in an orderly and timely manner consistent with the availability of facility capacities.

POLICY 1.6.3: *Land Use Allowed within Wellfield Protection Zones.* A wellfield protection zone shall be established within a radius distance of seventy-five, two hundred, and five hundred feet from potable water wells. The following guidelines apply to the wellhead protection zone:

- a. No new development (except facilities related to the public water system) shall be permitted within one-hundred and fifty feet from a well.

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1 the structures, parking areas, ancillary uses, and facilities proposed
2 to be placed on them.

3
4 In the event the *Future Land Use Map* identifies a land use allowed
5 within an incompatible soil type, a field study may be performed
6 on the site by a professional hydrologist, registered engineer, or
7 other similar profession to delineate actual boundaries and soil
8 types exhibited on the subject site. The Town shall reserve the
9 right to have such a field study verified by the local U.S. Soil
10 Conservation Office or a comparable State agency.

11
12 **POLICY 1.7.2:** *Engineering Practices, Topography, and Soils.* The Town shall
13 maintain a unified Land Development Code and continue to require
14 that sound engineering practices be required with respect to the
15 topography and soil conditions, prior to the approval of development
16 activities in Town.

17
18 **OBJECTIVE 1.8:** *Coordination of Land Patterns, New Development, and the*
19 *Concurrency Management System.* Assure that future land use patterns and new development
20 in Howey-in-the-Hills are coordinated consistently with the Town’s Concurrency Management
21 System.

22
23 **POLICY 1.8.1:** *Availability of Public Facilities.* Development orders and permits
24 shall not be issued unless the necessary facilities and services are
25 available concurrent with the impacts of development. Future land
26 use allocations, including their related densities and intensities, shall
27 not exceed the financial and legal ability of the Town to provide or
28 require provision of public facilities to serve those land uses
29 delineated on the *Future Land Use Map*. The Town’s Concurrency
30 Management System shall be used to determine whether adequate
31 public facility capacities are available to meet the demands
32 generated by new development and redevelopment.

33
34 **POLICY 1.8.2:** *Efficiency in the Provision of Public Facilities.* Allocation of future
35 land use shall occur in a manner which promotes efficient
36 distribution and provision of public facilities. Land use allocations
37 shall assure that future sites can be acquired for public facilities
38 programmed within the *Five-Year Schedule of Capital*
39 *Improvements* or determined necessary to meet demands generated
40 by growth and development anticipated during the planning period.

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POLICY 1.8.3: *Mandatory Compliance with the Concurrency Management System.* The Town shall issue no development order or permit for development unless the applicant demonstrates that impacts associated with the proposed development meet criteria set forth within the Town’s Concurrency Management System. All applicants of development shall demonstrate through narrative and graphic information that:

- 1.) necessary facilities and resources are in place and functional concurrent with the impacts of development; and
- 2.) the subject development shall not reduce the levels of service below the minimum adopted standard established in the *Public Facilities Element* policy for each applicable public facility.

For proposed developments which shall require public facilities or services provided by the Town, no development order or permit for development shall be issued until a maximum capacity for a public facility is assigned to and reserved for the subject development. The reservation of capacity for a public facility shall be granted to an applicant of development only upon satisfactory compliance with the Town’s Concurrency Management System and other applicable ordinances. All rights pertaining to the assignment and forfeit of capacity allocations shall be defined within the Town’s Concurrency Management System.

POLICY 1.8.4: *Amendments to the Comprehensive Plan.* The Town shall require all applicants pursuing an amendment to the *Future Land Use Map* to demonstrate that all facilities or service capacities are currently available and shall be available concurrent with the impacts of development. Any necessary facilities or services shall be part of the *5-year CIP* or the *Long-range Capital Plan*. An amendment to the *Future Land Use Map* shall not constitute the reservation of capacity for any public facility. Reservation of capacities shall only be granted to development orders or permits which demonstrate specific impacts which a development will place on public capacities. The Town shall consult with the St. Johns River Water Management District, prior to the approval of a building permit or

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its functional equivalent, to determine whether adequate water supplies and related facilities to serve new development will be available no later than the anticipated date of issuance by the Town a certificate of occupancy or its functional equivalent.

As readopted 8-12-2024

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OBJECTIVE 1.9: *Blighted Areas.* Blighted areas shall be redeveloped, and the Town shall take the necessary action to prevent or limit their occurrence.

POLICY 1.9.1: *Amending the Comprehensive Plan to Address Blighted Areas.* At the time blighted areas are identified within Howey-in-the-Hills, the Town shall amend the *Comprehensive Plan* to include appropriate policies which address the redevelopment needs of that area. Such policies shall be based on an evaluation and analysis which shall be prepared within the Date Inventory and Analysis Section. The Town shall also re-evaluate the future land use designation for the blighted area to determine if a more appropriate designation, density and intensity of development would better encourage the private section to invest in redevelopment.

POLICY 1.9.2: *Identifying Blighted Areas.* The Town shall annually survey all areas of the Town to determine if blighted areas are occurring.

POLICY 1.9.3: *Code Enforcement.* The Town shall enforce its Codes to require needed improvements within the Town and discourage the creation of blighted areas in Town.

OBJECTIVE 1.10: *Urban Sprawl.* Discourage urban sprawl through a future land use pattern which promotes orderly, compact development.

POLICY 1.10.1: *Promote Orderly, Compact Growth.* Land use patterns delineated on the *Future Land Use Map* shall promote orderly, compact growth. The Town shall encourage growth and development in developed areas where public facilities and services are presently in place, and in those areas which public facilities can provide the most efficient service.

POLICY 1.10.3: *Coordination with Lake County.* The Town of Howey-in-the-Hills shall coordinate with Lake County to promote a regional development concept that directs future growth to urbanized or urban/rural transitional areas where public facilities and services are available or proposed to be available as required in the Town’s Concurrency Management System.

OBJECTIVE 1.11: *Innovative Land Development Applications.* Future growth and development shall be managed through the preparation, adoption, implementation and enforcement of innovative land development regulations.

As readopted 8-12-2024

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POLICY 1.11.1: *Use of Mixed Use Developments.* To discourage urban sprawl and to maximize existing and planned public facilities, the Town has adopted the Village Mixed Use and Town Center Mixed Use land uses.

Mixed Use designations may include single family, multiple family, commercial, recreation, open space and institutional land uses not to exceed development densities and intensities of use established for these land uses in this *Element*.

POLICY 1.11.2: *Use of Cluster Developments.* To promote the conservation of permeable surface area and maintain the Town’s rural character, cluster developments shall be promoted by the Town during the development review process. Developers of Mixed Use/Planned Unit Developments and residential subdivisions shall be encouraged to cluster development in order to preserve open space.

POLICY 1.11.3: *Maintaining Innovative Land Development Regulations.* The Town shall maintain innovative land development regulations that encourage mixed-use developments and incorporate site design planning techniques that will enhance the quality of large scale developments or redevelopment area(s).

POLICY 1.11.4: *Establishing Architectural Guidelines.* The Town shall apply the architectural standards in the Land Development Regulations to the Town Center Mixed Use and Village Mixed Use land uses to maintain the unique and hometown charm of Howey-in-the-Hills. The Town shall encourage historical and traditional styles native to the Howey-in-the-Hills area and new and innovative architectural design when appropriate.

POLICY 1.11.5: *Requiring Underground Utilities.* The Town shall require all new subdivisions, residential and commercial developments, approved after the adoption of this *Comprehensive Plan*, to have underground telephone, cable and electrical utility lines to provide a more attractive, efficient, and safer development.

POLICY 1.11.6: *Promoting Interconnected neighborhoods.* The Town shall encourage the development of interconnected neighborhoods using pedestrian linkages, bicycle facilities, and golf carts.

As readopted 8-12-2024

Note: *Red text* shows change made after 2-26-2024 transmittal hearing.

1 POLICY 1.11.7 *Multiple access to subdivisions.* The Town shall require new
2 developments consisting of 50 lots or more to have a minimum of
3 two points of vehicular access. This policy shall not be construed
4 as prohibiting private streets or prohibiting the use of emergency
5 access only points in addition to the standard vehicular access point.
6

7 OBJECTIVE 1.12: *Identifying a Defined Planning Area.* To identify an area
8 surrounding the existing Town limits as the defined planning area for the Town.
9

10 POLICY 1.12.1: *Defined Planning Area Definition.* To protect the Town’s unique
11 charm and hometown character, the Town hereby adopts the Utility
12 Service Area as the maximum planning area (see the Town’s *Utility*
13 *Service Area Map*). The Town shall not annex outside this boundary.
14

15 POLICY 1.12.2: *Defined Planning Area and Concurrency.* All land within the
16 defined planning area established in Policy 1.12.1 that annexes into
17 the Town shall be subject to the Town’s adopted Concurrency
18 Management System and level of service standards. Prior to the
19 approval of annexing land within the defined planning area, the
20 Town shall ensure that timely development occurs before the
21 annexation and connection to the Town’s utility service system is
22 made available. The Town shall also ensure that the availability of
23 public infrastructure is made only to proposed developments that are
24 adjacent to existing developments within the Town as opposed to
25 sporadic “leap frog” development resulting in urban sprawl.
26

27 OBJECTIVE 1.13: *Electric Infrastructure.* To maintain, encourage, and ensure
28 adequate and reliable electric infrastructure is readily available in the Town.
29

30 POLICY 1.13.1: *Permitting New Electric Distribution Substations.* The Town shall
31 allow new electric distribution substations in all land use categories
32 except Conservation. The Town shall, if possible, avoid locating
33 substations where they would be incompatible with adjacent land
34 uses.
35

36 POLICY 1.13.2: *Compatibility of New Electric Distribution Substations.* The Town
37 shall require the compatibility of new electric distribution
38 substations with surrounding land uses (including heightened
39 setback, landscaping, buffering, screening, lighting, etc.) as part of
40 a joint public/private site planning effort.
41

As readopted 8-12-2024

Note: *Red text* shows change made after 2-26-2024 transmittal hearing.

1 **POLICY 1.13.3:** *New Electric Distribution Substation Standards.* The following
2 standards shall apply to new distribution electric substations:

3
4
5
6 In nonresidential areas, the substation must comply with the
7 setback and landscaped buffer area criteria applicable to other
8 similar uses in that district, if any.

9
10 Unless the Town Council approves a lesser setback or landscape
11 requirement, in residential areas, a setback of up to 100 feet
12 between the substation property boundary and permanent
13 equipment structures shall be maintained as follows:

- 14
- 15 1. For setbacks between 100 feet and 50 feet, an open green
16 space shall be formed by installing native landscaping,
17 including trees and shrub material, consistent with the
18 relevant local government's land development regulations.
19 Substation equipment shall be protected by a security fence
20 consistent with the Town's Land Development Regulations.
- 21
- 22 2. For setbacks of less than 50 feet, a buffer wall 8-feet high
23 or a fence 8-feet high with native landscaping consistent
24 with the relevant local government's regulations shall be
25 installed around the substation.
- 26

27 **POLICY 1.13.4:** *New Electric Distribution Substation Compliance.* All new
28 distribution electric substations in Town shall comply with the
29 guidelines and standards established in Chapter 163.3208, F.S.

30
31 **OBJECTIVE 1.14:** *Consistency and Compatibility with the Adopted Comprehensive Plan.*
32 To ensure the Town’s Land Development Regulations, Zoning Districts, and Performance
33 Standards are consistent with and compatible to the adopted *Comprehensive Plan*.

34
35 **POLICY 1.14.1:** *Land Development Regulations Consistency.*

36
37 The Land Development Regulations for the Town of Howey-in-
38 the-Hills shall be consistent with, and serve to implement the
39 goals, objectives and policies established within the *adopted*
40 *Comprehensive Plan*. To implement the goals, objectives and
41 policies of the *adopted Comprehensive Plan*, provisions shall be
42 incorporated into the Land Development Regulations, and shall

Adopted on October 11, 2010
Ordinance No. 2010-007
Amended -- Ord. 2024-009 (Aug. 12, 2024)

As readopted 8-12-2024

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contain specific and detailed provisions which as a minimum:

- a. Regulate the subdivision of land;
- b. Regulate the use of land and water consistent with this Element, ensure the compatibility of adjacent land uses, and provide for open space;
- c. Protect the environmentally sensitive lands designated in the *Comprehensive Plan*, particularly those identified in the *Future Land Use Map* series;
- d. Regulate development within areas which experience seasonal and periodic flooding;
- e. Specify drainage and stormwater management requirements;
- f. Protect potable water wellfields and aquifer recharge areas;
- g. Specify minimum design standards for sanitary sewer and septic tank systems;
- h. Regulate signage;
- i. Ensure safe and convenient on-site and off-site traffic flow and parking needs of motorized and non-motorized transportation;
- j. Require that development meet all appropriate provisions of the Town’s Concurrency Management System, including level of service standards adopted by the Town Council, prior to the issuance of a development order or permit; and
- k. Provide that public facilities and services meet or exceed the standards established in the capital improvements element required by **Chapter section 163.3177 of Florida Statutes, F.S.** and are available when needed for the development, or that development orders and permits are conditioned on the availability of these public facilities and services necessary to serve the proposed development.

As readopted 8-12-2024

Note: **Red text** shows change made after 2-26-2024 transmittal hearing.

1 **POLICY 1.14.2:** *Consistency of Zoning Districts with the Future Land Use Map.*
2 The Town may elect to further regulate land use activities within
3 land use districts shown on the *Future Land Use Map* through the
4 establishment of zoning districts. Such zoning districts shall be
5 defined within the Land Development Regulations, and a Zoning
6 Map shall illustrate the demarcations of each district. The density
7 and intensity of land use activities established for each zoning
8 district shall be consistent with density and intensity qualitative
9 standards set forth on the *Future Land Use Map* for the associated
10 land use district.

11
12 Land development regulations adopted to implement this
13 *Comprehensive Plan* shall be based on and be consistent with the
14 residential densities and non-residential intensities established
15 herein.

16
17 **POLICY 1.14.3:** *Consistency with Performance Standards.* Performance standards
18 established within the Land Development Regulations shall be
19 consistent with the goals, objectives and policies established within
20 the *adopted Comprehensive Plan*. By December 2012, the Land
21 Development Regulations shall be amended to ensure that the
22 performance standards comply with the adopted *Comprehensive*
23 *Plan*.

24
25 **OBJECTIVE 1.15: *Protection of Natural Resources.*** To ensure the protection of natural
26 resources in the Howey-in-the-Hills area.

27
28 **POLICY 1.15.1:** *Policies for Managing Environmentally Sensitive Areas.* Policies
29 in the *Conservation Element* for managing environmentally
30 sensitive natural systems, including but not limited to Little Lake
31 Harris, Lake Illinois, wetlands, floodplain areas, significant
32 vegetative communities and wildlife habitats of endangered and
33 threatened species, shall be implemented through performance
34 standards stipulated in the Land Development Regulations.

35
36 **POLICY 1.15.2:** *Intergovernmental Coordination and Natural Resource*
37 *Management.* The Town shall coordinate with State agencies
38 including, the St. Johns River Water Management District, the
39 Florida Department of Environmental Protection, and the East
40 Central Florida Regional Planning Council as well as Lake County
41 and other agencies concerned with managing natural resources for

As readopted 8-12-2024

Note: *Red text* shows change made after 2-26-2024 transmittal hearing.

1 the purpose of protecting the function and existence of natural
2 systems.

3
4 **POLICY 1.15.3:** *Protection of Endangered and Threatened Animal and Plant*
5 *Species.* The Town shall protect endangered and threatened animal
6 and plant species by assuring the preservation of native habitat
7 required for their propagation and survival. Policies pertaining to
8 the adoption of performance standards and development regulations,
9 as herein cited in this *Comprehensive Plan* shall implement the
10 protection of habitat used by these species.

11
12 **OBJECTIVE 1.16:** *Compatible and Consistent Land Uses.* To ensure that land uses are
13 compatible and consistent with surrounding land uses.

14
15 **POLICY 1.16.1:** *Existing Non-Compatible Land Uses.* The Town shall reduce or
16 eliminate existing non-complying land use activities to the greatest
17 reasonable and practical extent without intruding on the
18 constitutional rights of the effected landowners. No existing non-
19 conforming structure shall be increased or expanded. The Land
20 Development Regulations shall define circumstances under which
21 the existing non-conforming use shall be eliminated or reduced in
22 intensity and shall provide principles for regulating improvements
23 to existing non-complying structures as well as changes to non-
24 conforming uses.

25
26 **POLICY 1.16.2:** *Managing Future Land Use.* The *Future Land Use Map* and
27 related policies together with the Land Development Code shall be
28 applied as a planning and management tool in order to prevent
29 development of land uses which do not conform to the Town's
30 character as reflected in the Town's adopted *Future Land Use Map*,
31 *Zoning Map*, and other applicable laws, ordinances, and
32 administrative rules.

33
34 **OBJECTIVE 1.17:** *Renewable Energy Resources.* To encourage the development and
35 use of renewable energy resources, efficient land use patterns, and reducing greenhouse gas
36 emissions in order to conserve and protect the value of land, buildings, and resources, and to
37 promote the good health of the Town's residents.

38
39 **POLICY 1.17.1:** *Energy Efficient Land Use Pattern.* The Town shall maintain an
40 energy efficient land use pattern and shall continue to promote the
41 use of transit and alternative methods of transportation that decrease
42 reliance on the automobile.

As readopted 8-12-2024

Note: *Red text* shows change made after 2-26-2024 transmittal hearing.

- 1
- 2 **POLICY 1.17.2:** *Promoting Walking and Bicycling.* The Town shall continue to
- 3 encourage and develop the “walk-ability and bike-ability” of the
- 4 Town as a means to promote the physical health of the Town’s
- 5 residents, access to recreational and natural resources, and as a
- 6 means to reduce greenhouse gas emissions.
- 7
- 8 **POLICY 1.17.3:** *Establishing an Energy Management Plan.* By December 2012,
- 9 the Town shall develop and implement an Energy Management Plan
- 10 to minimize electric, fuel and water resources in Town buildings,
- 11 fleet vehicles and on public properties.
- 12
- 13 **POLICY 1.17.4:** *Solar Collectors.* No action of the Town shall prohibit or have the
- 14 effect of prohibiting solar collectors, or other energy devices based
- 15 on renewable resources from being installed on a building and as
- 16 further set forth within Section 163.04, Florida Statutes.
- 17
- 18 **POLICY 1.17.5:** *Construction of Public Facilities and Buildings.* Public buildings
- 19 and facilities shall be constructed and adapted where reasonably
- 20 feasible to incorporate energy efficient designs and appropriate
- 21 “green” building standards. Green Building standards that should be
- 22 observed are contained in the Green Commercial Buildings
- 23 Designation Standard, Version 1.0, published by the Florida Green
- 24 Building Coalition, Inc.
- 25
- 26 **POLICY 1.17.6:** *Energy Efficient Design and Construction Standards.* The Town
- 27 shall continue to promote and enforce energy efficient design and
- 28 construction standards as these become adopted as part of the State
- 29 Building Codes. The Town shall also promote commercial and
- 30 residential standards that are promulgated from time to time by the
- 31 Florida Green Building Coalition, Inc.
- 32
- 33 **POLICY 1.17.7:** *Promoting Mixed Use Developments.* The Town shall continue to
- 34 promote mixed-use developments in areas planning for urban
- 35 development or redevelopment as a mean to produce energy
- 36 efficient land use patterns and reduce greenhouse gas emissions.
- 37
- 38 **POLICY 1.17.8:** *Development Incentives for Smart Growth Development.* The
- 39 Town shall revise its Land Development Regulations by December
- 40 2012 to offer incentives and flexibility for development projects that
- 41 will make development application, review and approval processes
- 42 easier, faster and more cost effective for projects that are consistent

As readopted 8-12-2024

Note: Red text shows change made after 2-26-2024 transmittal hearing.

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with the Smart Growth Principles of the *Comprehensive Plan* and that can be demonstrated to reduce infrastructure costs, promote the preservation of open space and habitat lands, provide energy efficient land use patterns, and reduce greenhouse gas emissions. Other incentives shall also be evaluated for projects that participate in energy-efficient development programs such as:

- U.S. Environmental Protection Agency's Energy Star Buildings and Green Lights Program to increase energy efficiency through lighting upgrades in buildings;
- Rebuild America;
- Building for the 21st Century;
- Energy Smart Schools;
- National Industrial Competitiveness through Energy;
- U.S. Department of Environmental Protection's Pollution Prevention (P2) Program;
- U.S. Green Building Council (LEED);
- Florida Water StarSM Program; or
- Florida Green Building Coalition (FGBC), including pursuing certification as a Green Government.

OBJECTIVE 1.18: *Mechanism to Manage Growth and Development.* To ensure that the *Comprehensive Plan* represents the primary mechanism which manages growth and development within the Town of Howey-in-the-Hills.

POLICY 1.18.1: ***Precedence Over Other Land Use Control Mechanisms.*** Growth management and land use controls stipulated in the adopted *Comprehensive Plan* through goals, objectives and policies shall take precedence over all other land use policies established in other land use control mechanisms adopted by the Town of Howey-in-the-Hills, including but not limited to the Land Development Regulations and other components of the Code of Ordinances.

POLICY 1.18.2: ***Growth Management through Maintenance of Land Development Regulations.*** The Town shall maintain the Land Development Regulations to reflect growth management controls established within the updated *Comprehensive Plan*.

POLICY 1.18.3: ***Compliance with State and Federal Laws.*** The *Comprehensive Plan* shall not violate Statutes established in Florida Law or

As readopted 8-12-2024

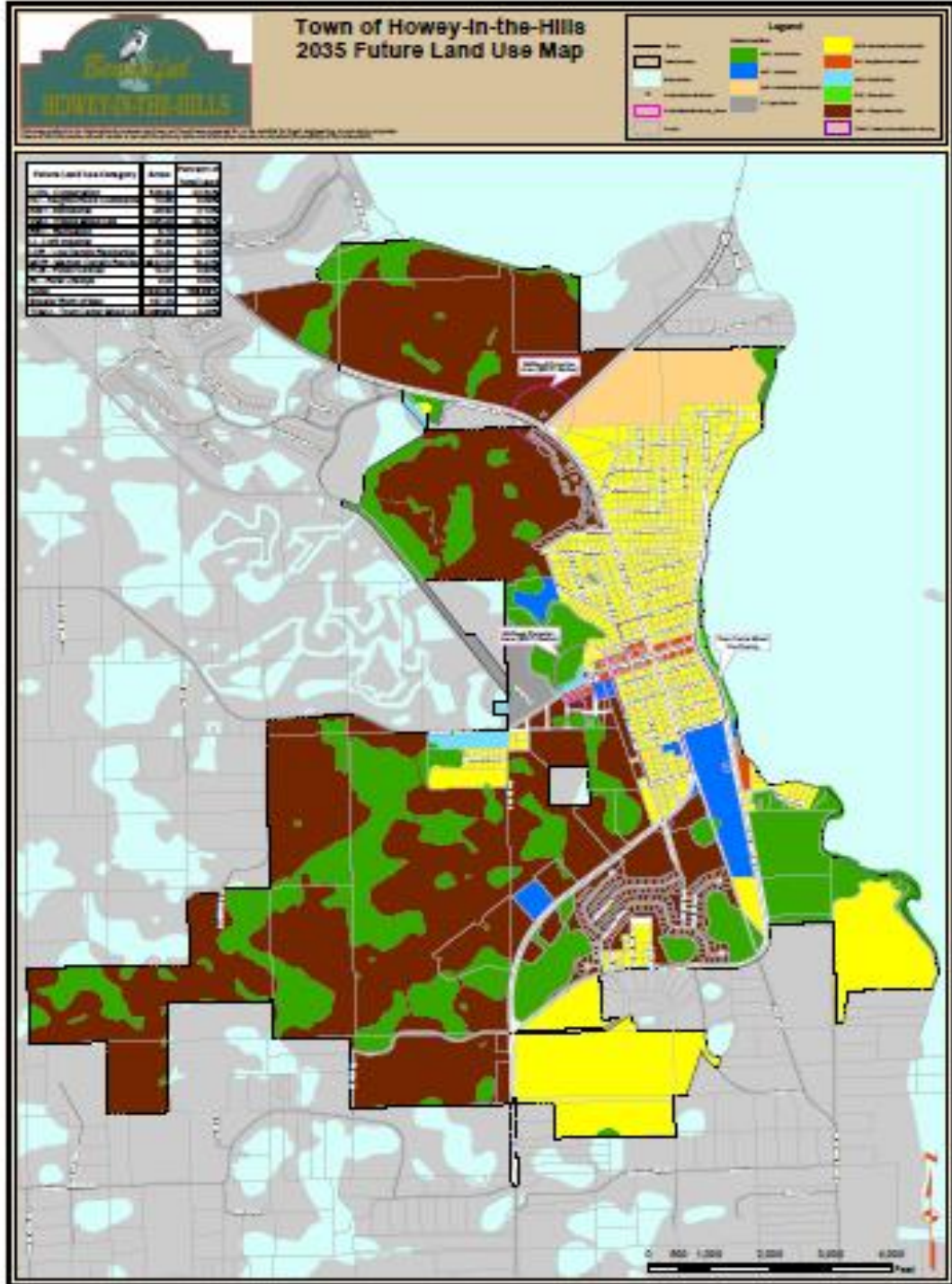
Note: Red text shows change made after 2-26-2024 transmittal hearing.

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Administrative Rule, nor shall it violate the Constitution of the State of Florida or that of the United States of America.

As readopted 8-12-2024

Note: **Red text** shows change made after 2-26-2024 transmittal hearing.



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Adopted on October 11, 2010
Ordinance No. 2010-007
Amended -- Ord. 2024-009 (Aug. 12, 2024)

I-11

As readopted 8-12-2024

*Note: **Red text** shows change made after 2-26-2024 transmittal hearing.*

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As readopted 8-12-2024

Note: Red text shows change made after 2-26-2024 transmittal hearing.



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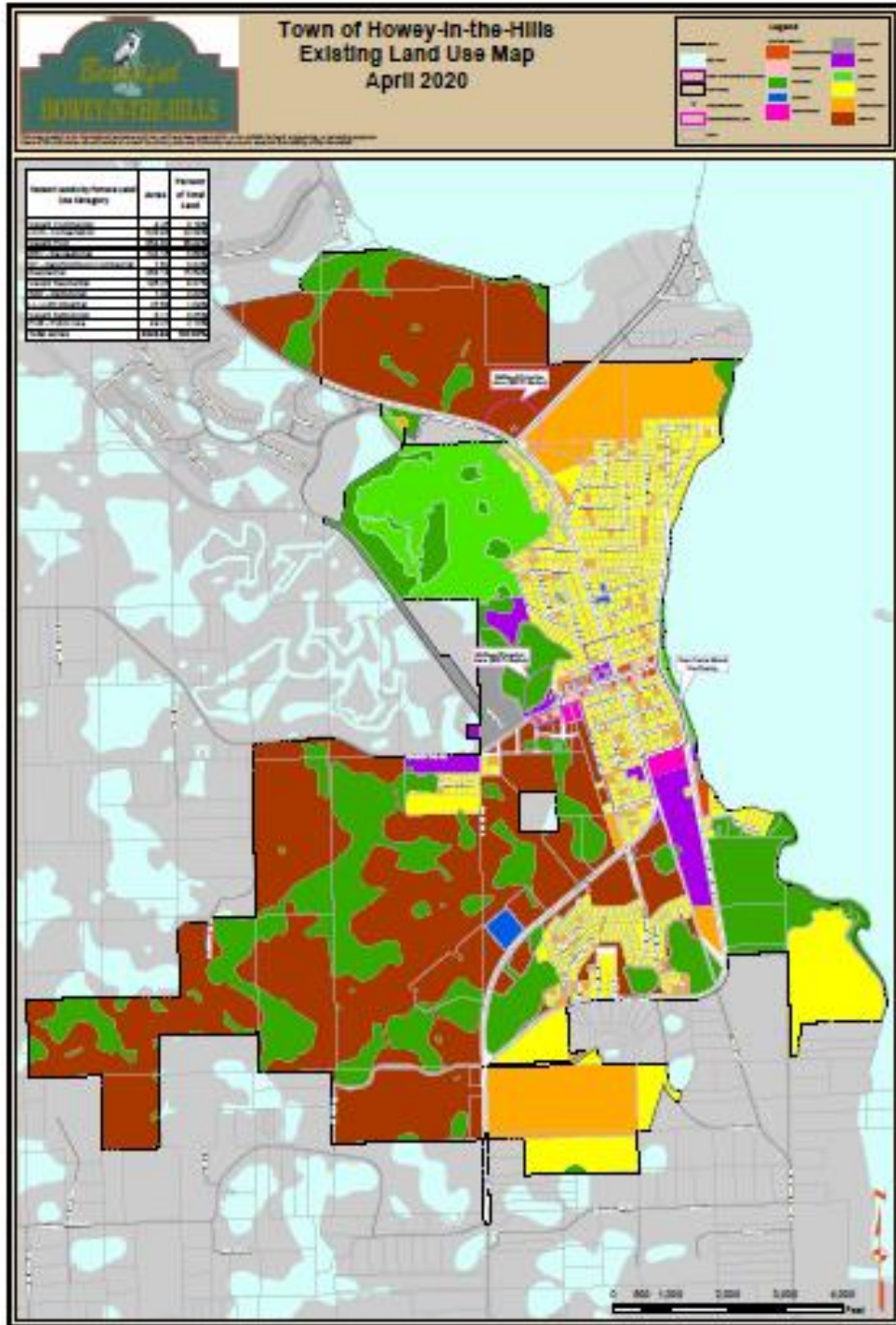
Adopted on October 11, 2010
 Ordinance No. 2010-007
 Amended -- Ord. 2024-009 (Aug. 12, 2024)

I-13

As readopted 8-12-2024

Note: Red text shows change made after 2-26-2024 transmittal hearing.

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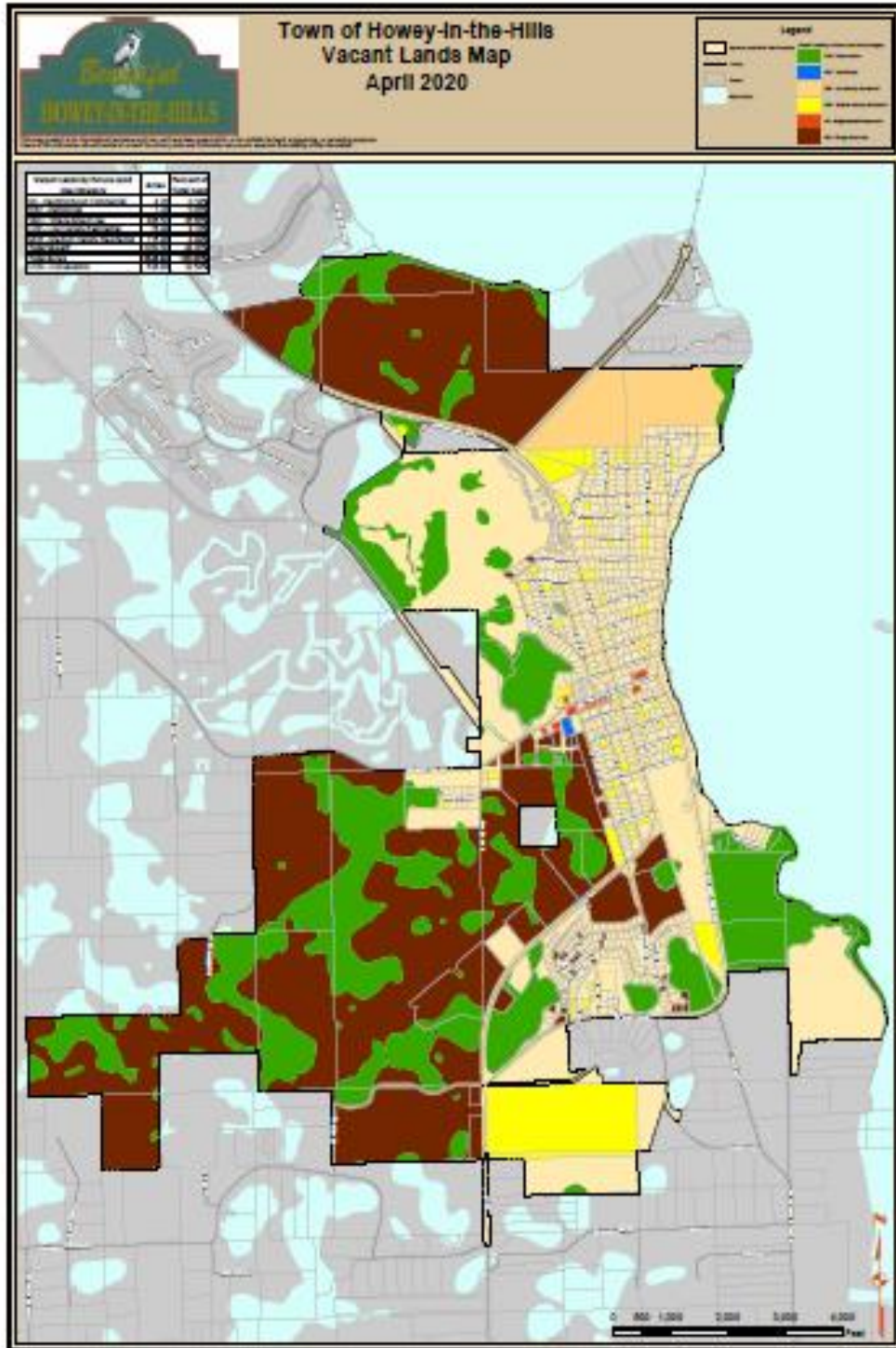
Adopted on October 11, 2010
Ordinance No. 2010-007
Amended -- Ord. 2024-009 (Aug. 12, 2024)

I-14

As readopted 8-12-2024

Note: **Red text** shows change made after 2-26-2024 transmittal hearing.

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Adopted on October 11, 2010
 Ordinance No. 2010-007
 Amended -- Ord. 2024-009 (Aug. 12, 2024)

I-15

As readopted 8-12-2024

Note: **Red text** shows change made after 2-26-2024 transmittal hearing.



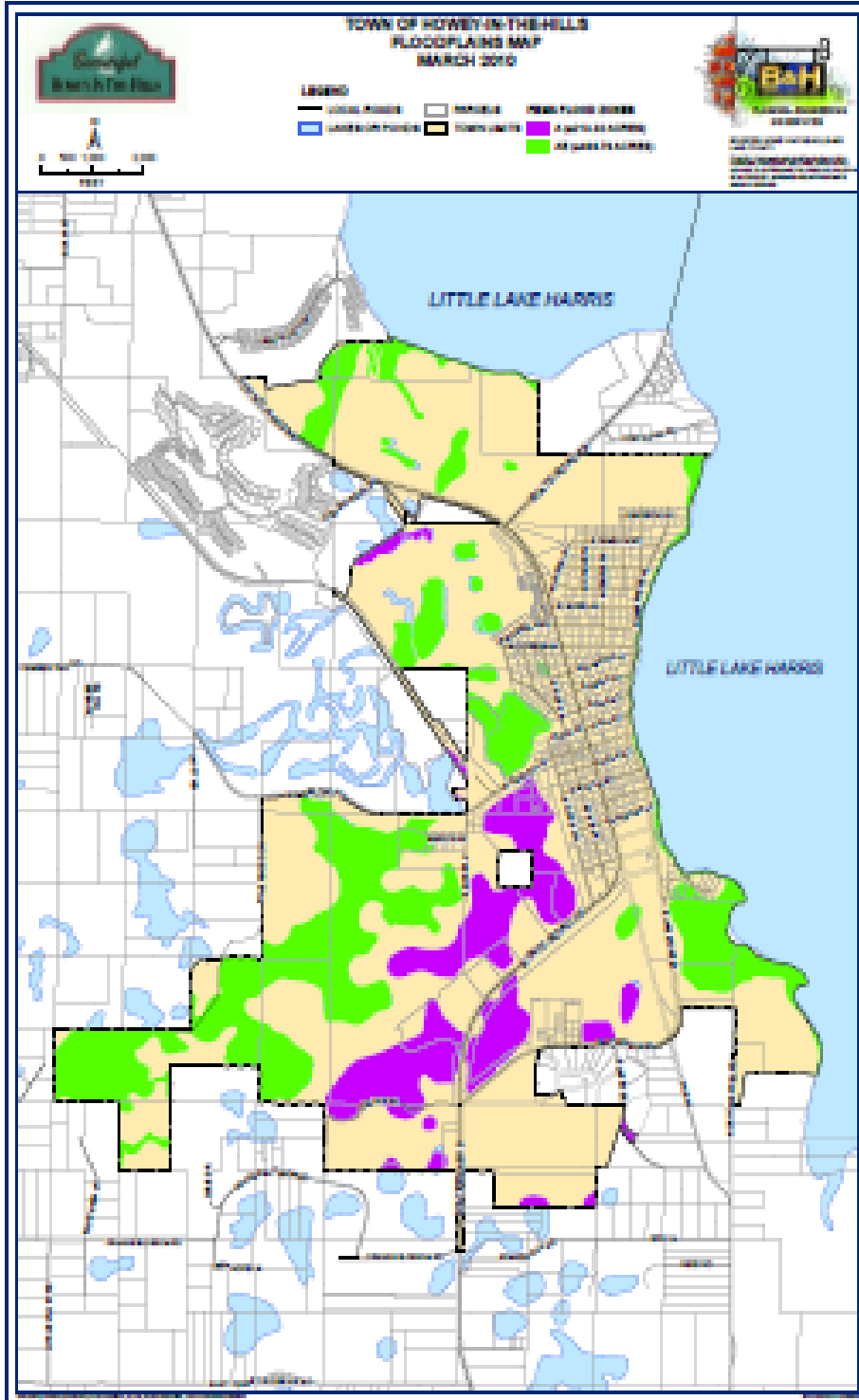
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Adopted on October 11, 2010
 Ordinance No. 2010-007
 Amended -- Ord. 2024-009 (Aug. 12, 2024)

I-16

As readopted 8-12-2024

Note: **Red text** shows change made after 2-26-2024 transmittal hearing.



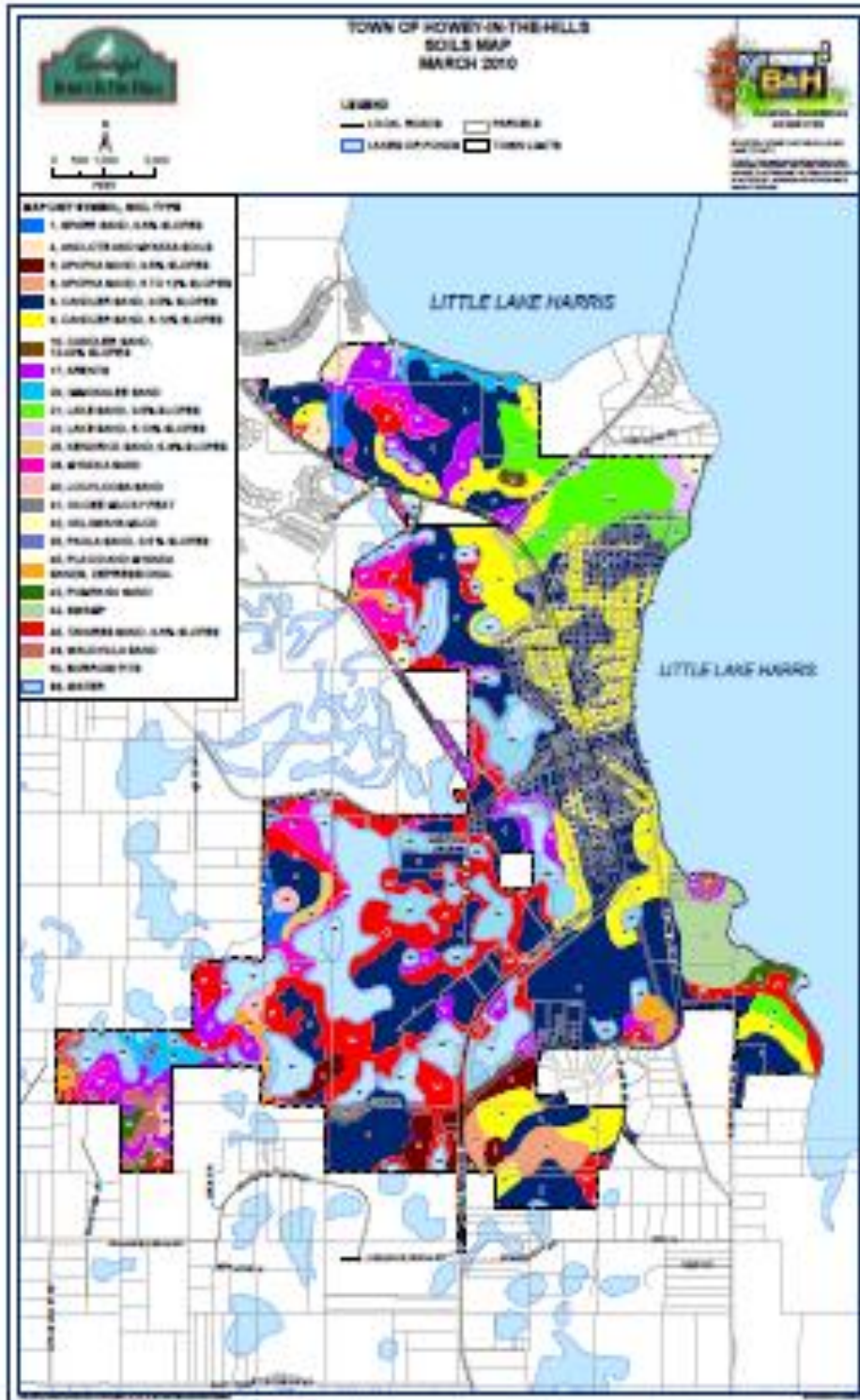
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Adopted on October 11, 2010
Ordinance No. 2010-007
Amended -- Ord. 2024-009 (Aug. 12, 2024)

I-17

As readopted 8-12-2024

Note: **Red text** shows change made after 2-26-2024 transmittal hearing.



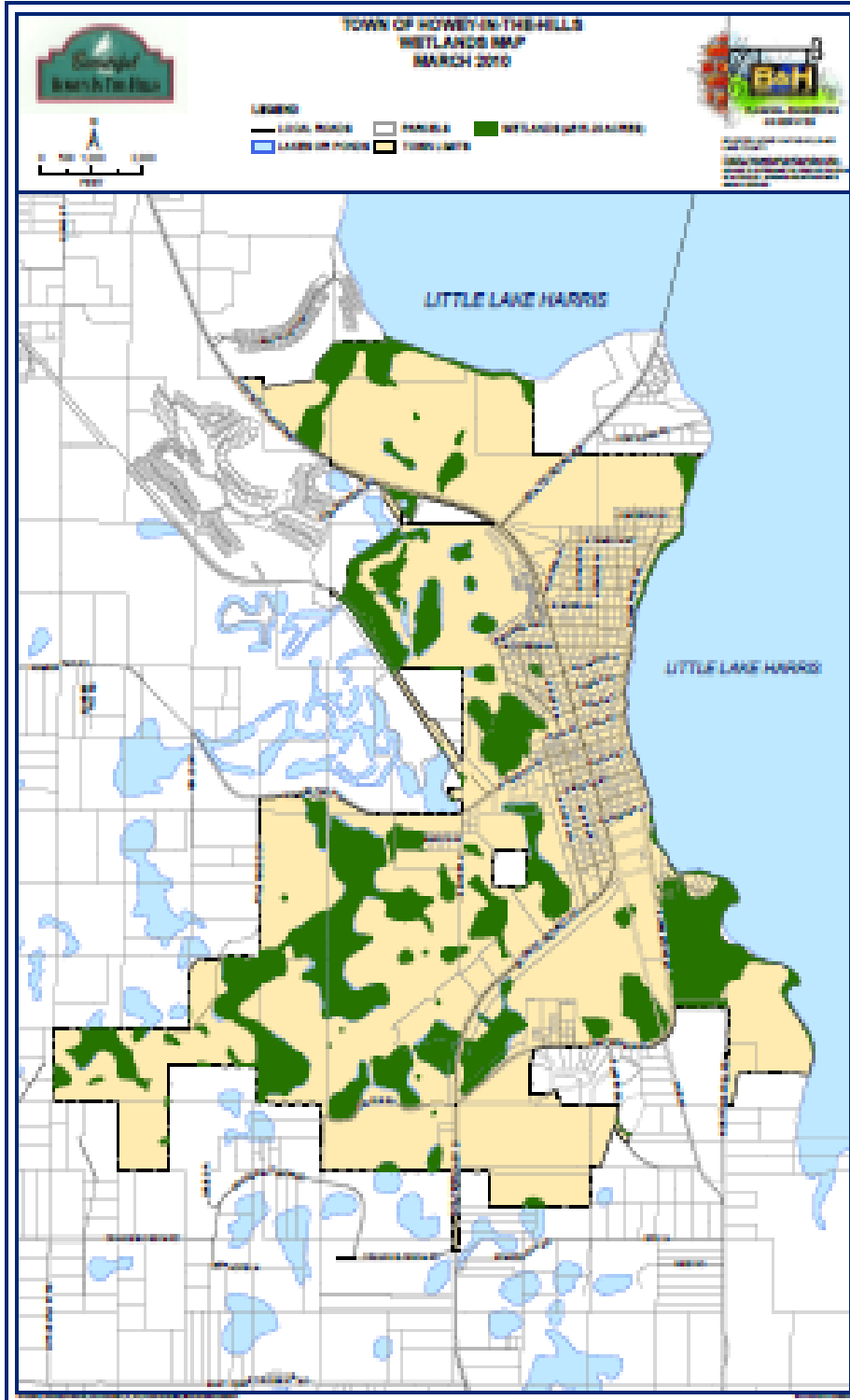
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Adopted on October 11, 2010
Ordinance No. 2010-007
Amended -- Ord. 2024-009 (Aug. 12, 2024)

I-18

As readopted 8-12-2024

Note: *Red text* shows change made after 2-26-2024 transmittal hearing.



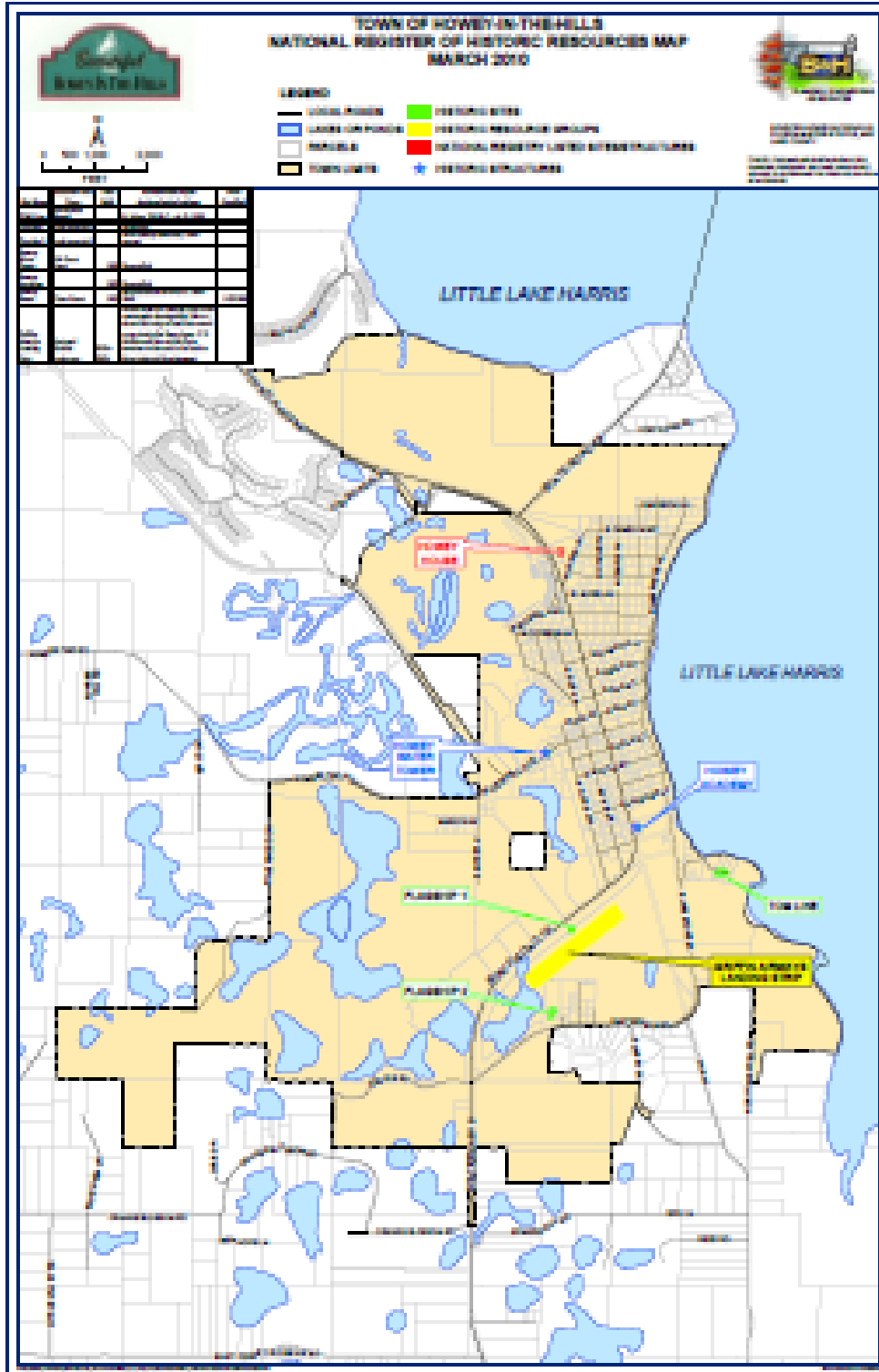
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Adopted on October 11, 2010
Ordinance No. 2010-007
Amended -- Ord. 2024-009 (Aug. 12, 2024)

I-19

As readopted 8-12-2024

Note: **Red text** shows change made after 2-26-2024 transmittal hearing.



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Adopted on October 11, 2010
Ordinance No. 2010-007
Amended -- Ord. 2024-009 (Aug. 12, 2024)

I-20

As readopted 8-12-2024

*Note: **Red text** shows change made after 2-26-2024 transmittal hearing.*

1 #52438420 v5

This instrument prepared by
(or under the supervision of)
and after recording return to:

Paul “JJ” Johnson, Esq.
Fishback Dominick, LLP
1947 Lee Road
Winter Park, FL 32789
(407) 262-8400

A portion of Property Appraiser’s parcel numbers:

Amended and Restated
Perpetual Access and Temporary Construction Easement Agreement

THIS AMENDED AND RESTATED PERPETUAL ACCESS AND TEMPORARY CONSTRUCTION EASEMENT (“**Agreement**”) is made and entered into this ____ day of _____, 2024, by and between **LAKE HARRIS (ORLANDO) ASLI VII OWNER #1, LLC**, a Delaware limited liability company, whose address is 923 North Pennsylvania Ave., Winter Park, Florida 32789 (“**Harris**”), and the **TOWN OF HOWEY-IN-THE-HILLS, FLORIDA**, a Florida Municipal Corporation, whose address is 101 North Palm Ave. 34747, Howey-in-the-Hills, Florida 34747 (“**Town**”). Harris and Town may be individually referred to in this Agreement as a “Party” and, collectively, as the “Parties”.

Recitals:

A. Harris owns in fee simple certain real property situate in Lake County, Florida, and more particularly described in Exhibit “A” attached to and incorporated into this Agreement (the “**Harris Property**”).

B. Town owns in fee simple certain real property situate in Lake County, Florida, and more particularly described in Exhibit “B” attached to and incorporated into this Agreement (the “**Town Property**”).

C. Previously, Harris and Town entered into that certain Perpetual Access and Temporary Construction Easement Agreement dated December 14, 2022, and recorded as Instrument Number 2022162500 of the Official Records of Lake County, Florida (the “**Original Easement**”), pursuant to the terms of that certain Contract for Sale and Purchase (Well No. 5 Site), dated July 1, 2022, as may be amended or modified (together, the “**Contract**”).

D. In the Original Easement, Harris granted a temporary construction easement to Town to facilitate Town's construction of an access road that provided ingress and egress from the Town Property to County Road 48, together with associated improvements (together, the "**Original Access Road**").

E. The legal description of the Harris Property has changed and Harris has requested Town alter the location of the Original Access Road such that the Access Road will now be on real property owned by both Town and Harris.

F. Harris desires and Town agrees to amend and restate the Original Easement in its entirety subject to, and in accordance with, the requirements set forth in this Agreement.

G. Town and Harris desire to grant each other a reciprocal cross access easement for vehicular and pedestrian ingress and egress to and from the Harris Property, through the Town Property, to and from County Road 48, as more particularly described on Exhibit "C" attached to and incorporated into this Agreement (the "**Easement Property**").

H. Town and Harris desire to grant each other a temporary construction easement to facilitate the construction of an access road within the Easement Property together with associated improvements (together, the "**Access Road**").

I. The Parties further desire to set forth their mutual agreement as to the various rights and responsibilities in connection with both the continuous and perpetual use of the Easement Property for vehicular and pedestrian access and the temporary construction easement described herein.

For and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00), and other good and valuable consideration, the receipt and sufficiency of which hereby are acknowledged, the Parties agree as follows:

1. Recitals. The recitals set forth above are true and correct, form a material part of this Agreement, and are incorporated into this Agreement.

2. Original Easement. The Original Easement is hereby amended and restated in its entirety and replaced with the terms and conditions provided in this Agreement.

3. Grant of Reciprocal Perpetual Access Easement and Temporary Construction Easement.

a. Perpetual Access Easement. Harris hereby grants and conveys to Town, for the benefit of the Town Property, and Town hereby grants and conveys to Harris, for the benefit of the Harris Property, a non-exclusive, perpetual easement over and across the Easement Property, for the purpose of providing Town and Harris, and their successors, assigns, mortgagees, tenants, customers, patrons, invitees, contractors, agents, representatives, service providers, and employees with vehicular and pedestrian access (together with all associated lawful use) to and from the Harris Property, through the Town Property, to and from County Road 48, and, upon completion of construction of the Access Road, for the future maintenance and repair of the constructed Access Road ("**Perpetual Access Easement**").

b. Use of Perpetual Access Easement. Town and Harris shall each, at its sole cost and expense, maintain and keep the portion of the Access Road on its respective Property in good condition and state of repair, except that Harris shall be responsible for and shall be required to pay for any and all repairs or damages caused by Harris. Nothing herein shall limit Town's right to improve, install, repair, maintain, or replace the Access Road and associated facilities located within the Easement Property in Town's discretion, at Town's sole cost, to support the development and improvement of Town's property and in such a manner to reasonably minimize any negative impact on Harris, and Town shall have all rights and privileges reasonably necessary or convenient for the enjoyment or use of the Access Road by Town and Town's successors, assigns, mortgagees, tenants, customers, patrons, invitees, contractors, agents, representatives, service providers, and employees.

c. Minimization of Negative Impact to Adjacent Property. Neither Party shall use the Easement Property or permit use of the Easement Property by any other person, in a manner that violates applicable laws or regulations or constitutes a hazard to the health, safety and/or welfare of the public. Neither Party shall permit any of its employees, agents, contractors, subcontractors, suppliers or invitees to generate, manufacture or dispose of on or about the Easement Property any hazardous substance. The Perpetual Access Easement shall be utilized by Harris so as to reasonably minimize any negative impact on the property immediately adjacent to the Easement Property and to ensure that such use does not interfere with the future development of the Town's adjacent property and is not inconsistent with the peaceful and lawful use and enjoyment of such property by the owners thereof.

d. Temporary Construction Easement. Either Harris or Town will have the right to construct the Access Road when the first of such Party is ready to perform such construction by providing written notice to the other Party. Upon delivery of such notice, the Party electing to construct the Access Road will be deemed the "**Constructing Party**". Harris and Town hereby further and separately grant to the other a non-exclusive temporary right, license, and easement over, upon, and across the Easement Property for the purposes of the initial construction of the Access Road (the "**Temporary Construction Easement**"), all subject to the terms, conditions, and limitations set forth herein. The Constructing Party agrees to provide to the other Party with the design for the Access Road prior to construction and to reasonably consider comments of the non-constructing Party in connection with the design and construction of same. The Constructing Party agrees to use its commercially reasonable efforts to coordinate construction activities with the other Party so as to minimize the impact of the construction on the property adjacent to the Easement Property.

e. Use of Temporary Construction Easement. The use of the Temporary Construction Easement shall be for the purpose of performing such activities on the Easement Property or on property which is adjacent to the Easement Property as deemed reasonably necessary in connection with the initial design, engineering, and construction of the Access Road in the Easement Property during the term of this Agreement. This Temporary Construction Easement is granted upon the condition that all construction activities shall conform in all respects with the plans, permits, and approvals issued by the Town of Howey-in-the-Hills and other applicable governmental authorities. The Temporary Construction Easement shall terminate upon the issuance of a certificate of completion or other similar approval confirming the completion of the Access Road.

4. Non-Exclusive Rights. Both the Perpetual Access Easement and Temporary Construction Easement are non-exclusive and are subject to all matters of record prior to the date of this Agreement. Town reserves to itself, its successors and assigns, the non-exclusive right to use, pass and repass over and upon the Easement Property as more particularly provided herein. Each Party shall use the rights granted and reserved by this Agreement with due regard to the rights of the other party to use and enjoy the Easement Property. Each Party shall use the rights granted and reserved by this Agreement with due regard to the rights of the other Party to use and enjoy the Easement Property.

5. Termination. Town further reserves the right to terminate this Agreement if Town or its successors or assigns dedicate the Access Road to the public, by means of a plat or separate agreement in such a manner that perpetually preserves the connection of the Harris Property to County Road 48.

6. Restoration of Adjacent Property. The Party constructing the Access Road shall, at its sole cost and expense, reasonably restore the Easement Property or property which is adjacent to the Easement Property which may be damaged by the Constructing Party incident to its construction of the Access Road to a condition which approximates as closely as is reasonably practicable the condition of said existing improvements prior to being damaged.

7. Indemnification. To the extent permitted or restricted by applicable law, Harris agrees to indemnify and hold harmless Town from and against any and all claims, actions, causes of action, loss, damage, injury, liability, cost or expense, including without limitation attorneys' fees (whether incurred before, during or after trial, or upon any appellate level), arising from Harris's use of the Easement Property or from the exercise by Harris of any rights granted by this Agreement not resulting from any action or non-action by Town.

8. Insurance. The Constructing Party agrees that upon the commencement of any construction of the Access Road in the Easement Property during the term of this Agreement, to cause its contractor ("Contractor") to keep and maintain, at their sole costs and expense, commercial general liability insurance (including Premises-Operations; Independent Contractors' Protective; Products and Completed Operations; Broad Form Property Damage; personal injury, blanket contractual; exploding, collapse and underground) on an "occurrence based" form with the following limits:

- \$1,000,000 per occurrence, bodily injury and property damage
- \$1,000,000 Products-Completed Operations
- \$2,000,000 General Aggregate other than Products – Completed Operations
- \$1,000,000 Personal and Advertising Injury

In addition, during the term of this Agreement, the Contractor must keep and maintain umbrella excess liability coverage (on an "occurrence based" form) in the amount of at least \$5,000,000 over the primary insurance. In addition, Contractor shall procure a policy or policies of insurance which shall guarantee payment of compensation according to the Workmen's Compensation Laws of Florida for all workmen injured in the scope of employment; and

Contractor agrees to keep said policy, or policies, in full force and effect throughout the term of this Agreement. All insurance policies must be endorsed with Waiver of Subrogation endorsements waving the carrier's right of subrogation with respect to Harris and Indemnities (as defined below). Each insurance policy obtained by Contractor in this matter will state that such insurance is primary and that any insurance maintained by the Parties is excess and non-contributory. The Parties will be named as additional insured on the liability policies. Prior to the commencement of the work, the Constructing Party or Contractor will deliver to the non-constructing Party a certificate of insurance (in form and substance reasonably acceptable to such Party) for all insurance required to be carried by Contractor.

9. Construction Liens. No rights granted herein shall permit or empower either Party to encumber the Easement Property or the property owned by either Party which is adjacent to the Easement Property with liens arising from the construction, maintenance or repair of the Access Road. If either Party causes or allows construction liens to be placed upon the Easement Property or the property owned by the other Party which is adjacent to the Easement Property and fails to pay or otherwise remove same within thirty (30) days of receiving notice of the lien, the Party whose property was liened shall have the right to satisfy the lien and be reimbursed by the other Party for any and all sums paid, including all reasonable costs and expenses incurred (specifically excluding interest) in connection therewith.

10. No Gift or Dedication to Public Use. Nothing in this Agreement shall be deemed to be a gift or dedication of any portion of the Easement Property to the general public or for any public use or purpose whatsoever, it being the intention of the Parties that this Agreement is for the exclusive benefit of the Parties and their respective permitted users as described herein above, and that nothing in this Agreement express or implied, shall create a public right of way across the Easement Property or confer on any person or the general public, other than the permitted users as described herein above, any rights or remedies under or by reason of this Agreement, except upon the event of any termination of this Agreement as provided herein above.

11. Breach. If either Party fails to properly and timely perform its obligations as required under this Agreement or otherwise breaches this Agreement ("**Breaching Party**"), then the other Party ("**Notifying Party**") may deliver written notice of the same to the Breaching Party, specifying the breach. If the Breaching Party fails to properly perform such obligations for a period of thirty (30) days after delivery of such written notice, then the Notifying Party may exercise any and all other rights or remedies afforded by applicable law, by this Agreement, as Notifying Party shall deem appropriate, at law, in equity, or otherwise, including the right to bring suit or other proceeding, either for specific performance of any covenant or condition in this Agreement, or in aid of the exercise of any right or remedy granted to Notifying Party in this Agreement. All rights and remedies available to the Notifying Party under this Agreement shall be cumulative and in addition to all other rights and remedies granted to the Notifying Party at law or in equity, whether or not the Notifying Party shall have instituted any action in connection with this Agreement. This paragraph shall survive the termination of this Agreement.

12. Notices. All notices given and received pursuant to this Agreement shall be deemed to have been given and received if properly addressed and (i) if delivered by hand, on the date of delivery or on the date delivery was refused by the addressee, (ii) if delivered by overnight courier, on the date of delivery as established by the return receipt or courier service confirmation (or the date on which the return receipt or courier service confirms that acceptance of delivery was refused by the addressee), or (iii) if mailed by registered or certified United States Mail, postage prepaid, return receipt requested, three (3) business days after deposited in the mail (or the date on which the return receipt or courier service confirms that acceptance of delivery was refused by the addressee). Counsel named above for a Party may give notices for that Party with the same force and effect as if given by the Party.

13. Binding Effect. This Agreement shall be binding upon and inure to the benefit of the Parties specified herein, their respective legal representatives, successors and assigns, and the benefits and burdens hereof shall run with the Easement Property and the Town Property.

14. Attorneys' Fees and Costs. In the event of any dispute concerning the interpretation or enforcement of this Agreement, the prevailing Party in any such dispute shall be entitled to recover from the non-prevailing Party all costs and expenses incurred in connection therewith, including reasonable attorneys' fees, paralegals' fees, and expenses incurred.

15. Governing Law. This Agreement shall be construed and interpreted in accordance with and controlled and governed by the laws of the State of Florida.

16. Entire Agreement. This Agreement constitutes the entire agreement and understanding between the Parties with respect to the subject matter of this Agreement.

17. Include. The term "include" and similar terms (e.g., includes, including, included, comprises, such as, e.g., and for example), when used as part of a sentence or phrase including one more specific items, are used by way of example and not of limitation.

SIGNATURES ON FOLLOWING PAGES

IN WITNESS WHEREOF, the Parties have executed this Amended and Restated Perpetual Access and Temporary Construction Easement on the day and year first written above.

Signed, sealed and delivered in the presence of:

LAKE HARRIS (ORLANDO) ASLI VII OWNER #1, LLC, a Delaware limited liability company

By: LAKE HARRIS (ORLANDO) ASLI VII HOLDINGS, LLC, a Delaware limited liability company, its sole member

By: Avanti Strategic Land Investors VII, L.L.L.P., a Delaware limited liability limited partnership

By: Avanti Properties Group II, L.L.L.P., a Delaware limited liability limited partnership,

By: Avanti Management Corporation, a Florida corporation

By: _____
Printed Name: _____
Title: _____

Signature of Witness
Print Name: _____
Address: _____

Signature of Witness
Print Name: _____
Address: _____

State of _____)
County of _____)

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this ____ day of _____ 2024, by _____, as of Avanti Management Corporation, a Florida corporation, _____, on behalf of the company. He [] is personally known to me or [] has produced a driver's license as identification.

(Notary Seal)

Signature of Notary Public

Name of Notary Typed, Printed or Stamped

SIGNATURES ON FOLLOWING PAGE

IN WITNESS WHEREOF, the Parties have executed this Amended and Restated Perpetual Access and Temporary Construction Easement on the day and year first written above.

TOWN OF HOWEY-IN-THE-HILLS, FLORIDA
a Florida municipal corporation

By: _____
Print Name: _____
Title: _____

Date Executed: _____, 2024

ATTEST:

Approved as to form and correctness:

By: _____
Print Name: _____
Address _____
Town Clerk
Date Executed: _____, 2024

By: _____
Print Name: _____
Town Attorney
Date Executed: _____, 2024

Exhibit "A"

Legal Description of Harris Property

[HARRIS NEEDS TO INCLUDE FOR TOWN REVIEW]

Exhibit "B"Legal Description of Town Property

A portion of Government Lot 8, lying North of Highway 48 and Westerly of Highway 19, all lying in Section 23, Township 20 South, Range 25 East, Lake County, Florida being more particularly described as follows:

As a point of reference commence at Southwest corner of the Southwest $\frac{1}{4}$ of Section 23, Township 20 South, Range 25 East, Lake County, Florida and proceed N 00°53'14" E, along the West boundary of the Southwest $\frac{1}{4}$ of said Section 23, a distance of 1171.08 feet to a point on the Northerly Right of Way line of County Road 48 said point lying on a curve concave Northeasterly having a radius of 5679.58 feet and a chord bearing and distance of S 69°35'43" E, a distance of 1186.12 feet; thence along the arc of said curve to the Left and said Northerly Right of Way line, a distance of 1188.29 feet; thence S 75°35'20" E, along said Northerly Right of Way line, a distance of 1460.31 feet to a point of curvature of a curve concave Southwesterly having a radius of 2341.83 feet and a chord bearing and distance of S 72°35'58" E, a distance of 223.25 feet; thence along the arc of said curve to the right and along said Northerly Right of Way line, a distance of 223.33 feet to the Point of Beginning; thence leaving said Northerly Right of Way line, N 15°36'38" E, a distance of 52.62 feet; thence N 75°08'12" E, a distance of 258.80 feet; thence N 75°51'45" E, a distance of 298.35 feet to a point of curvature of a curve concave Northwesterly having a radius of 133.42 feet and a chord bearing and distance of N 62°15'27" E, a distance of 62.77 feet; thence along the arc of said curve to the left, a distance of 63.36 feet; thence S 41°20'52" E, a distance of 270.88 feet to a point on the Northerly Right of Way line of State Road 19; thence S 75°06'54" W, along said Northerly Right of Way line, a distance of 531.94 feet to a point on the aforementioned Northerly Right of Way line of County Road 48 and a point on a curve concave Southwesterly having a radius of 2341.83 feet and a chord bearing and distance of N 66°12'04" W, a distance of 299.49 feet; thence along the arc of said curve to the left and along said Northerly Right of Way line, a distance of 299.69 feet to the Point of Beginning.

Exhibit "C"
Description of Easement Property

[HARRIS NEEDS TO INCLUDE FOR TOWN REVIEW]