

Meadow Pointe IV
Community Development District

Financial Statements
(Unaudited)

March 31, 2016

Prepared by
Rizzetta & Company, Inc.
District Manager

Meadow Pointe IV Community Development District

Balance Sheet

As of 3/31/2016

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long Term Debt Account Group
Assets							
Cash In Bank	151,692	0	0	0	151,692	0	0
Investments	561,022	0	1,850,266	1,038,874	3,450,161	0	0
Investments - Reserves	0	72,720	0	0	72,720	0	0
Accounts Receivable	60,356	0	331,945	0	392,300	0	0
Allowance for Doubtful Accounts	0	0	(167,944)	0	(167,944)	0	0
Prepaid Expenses	0	0	0	0	0	0	0
Deposits	15,979	0	0	0	15,979	0	0
Due From Other Funds	0	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	0	0
Amount To Be Provided Debt Service	0	0	0	0	0	0	24,780,094
Fixed Assets	0	0	0	0	0	55,121,468	0
Total Assets	<u>789,049</u>	<u>72,720</u>	<u>2,014,267</u>	<u>1,038,874</u>	<u>3,914,909</u>	<u>55,121,468</u>	<u>24,780,094</u>
Liabilities							
Accounts Payable	7,278	0	0	0	7,278	0	0
Accrued Expenses Payable	4,455	0	0	0	4,455	0	0
Other Current Liabilities	0	0	0	0	0	0	0
Deposits	0	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	0	0
Debt Service Obligations - Current	0	0	7,704,707	0	7,704,707	0	0
Revenue Bonds Payable-Long-Term	0	0	0	0	0	0	24,780,094
Total Liabilities	<u>11,732</u>	<u>0</u>	<u>7,704,707</u>	<u>0</u>	<u>7,716,439</u>	<u>0</u>	<u>24,780,094</u>
Fund Equity And Other Credits							
Beginning Fund Balance	269,836	53,356	(5,814,081)	927,909	(4,562,980)	55,121,468	0
Net Change in Fund Balance	507,480	19,364	123,641	110,964	761,450	0	0
Total Fund Equity And Other Credits	<u>777,316</u>	<u>72,720</u>	<u>(5,690,440)</u>	<u>1,038,874</u>	<u>(3,801,530)</u>	<u>55,121,468</u>	<u>0</u>
Total Liabilities And Fund Equity	<u>789,049</u>	<u>72,720</u>	<u>2,014,267</u>	<u>1,038,874</u>	<u>3,914,909</u>	<u>55,121,468</u>	<u>24,780,094</u>

See Notes to Unaudited Financial Statements

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

1 - General Fund

From 10/1/2015 Through 3/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	303	303	0.00%
Special Assessments					
Tax Roll	693,209	693,209	694,899	1,690	(0.24)%
Off Roll	172,730	172,730	172,730	0	0.00%
Other Miscellaneous Revenues					
Miscellaneous	0	0	6,182	6,182	0.00%
Total Revenues	<u>865,939</u>	<u>865,939</u>	<u>874,114</u>	<u>8,175</u>	<u>(0.94)%</u>
Expenditures					
Legislative					
Supervisor Fees	12,000	6,000	6,000	0	50.00%
Financial & Administrative					
Administrative Services	5,400	2,700	2,700	0	50.00%
District Management	27,688	13,844	13,844	0	50.00%
District Engineer	10,000	5,000	1,874	3,126	81.26%
Disclosure Report	8,000	4,000	9,000	(5,000)	(12.50)%
Trustees Fees	10,000	10,000	10,003	(3)	(0.03)%
Tax Collector/Property Appraiser Fees	150	0	0	0	100.00%
Financial Consulting Services	10,000	7,502	7,500	2	24.99%
Accounting Services	20,000	10,000	10,000	0	49.99%
Auditing Services	4,100	4,100	0	4,100	100.00%
Arbitrage Rebate Calculation	3,900	1,950	1,500	450	61.53%
Public Officials Liability Insurance	8,915	8,915	2,750	6,165	69.15%
Legal Advertising	1,000	500	643	(143)	35.73%
Dues, Licenses & Fees	450	175	175	0	61.11%
Website Fee & Maintenance	1,200	600	600	0	50.00%
Legal Counsel					
District Counsel	20,000	10,000	6,400	3,600	67.99%
Electric Utility Services					
Utility Services	7,319	3,660	5,172	(1,513)	29.32%
Utility-Recreation Facilities	12,885	6,443	5,338	1,104	58.57%
Street Lights	77,668	38,834	21,931	16,903	71.76%
Garbage/Solid Waste Control Services					
Garbage-Recreation Facility	840	420	420	0	50.00%
Solid Waste Assessment	938	938	910	28	2.93%
Garbage-Residential	39,686	19,843	18,783	1,060	52.67%

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

1 - General Fund

From 10/1/2015 Through 3/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Water-Sewer Combination Services					
Utility Services	15,000	7,500	2,491	5,009	83.39%
Stormwater Control					
Mitigation Area Monitoring & Maintenance	35,200	17,600	10,845	6,755	69.19%
Aquatic Maintenance	40,000	20,000	13,285	6,715	66.78%
Aquatic Plant Installation/ Replacement	5,000	2,500	0	2,500	100.00%
Stormwater Assessment	1,269	1,269	1,467	(198)	(15.56)%
Stormwater System Maintenance	5,000	2,500	0	2,500	100.00%
Other Physical Environment					
General Liability/Property Insurance	19,014	19,014	16,022	2,992	15.73%
Entry & Walls Maintenance	8,000	4,000	2,305	1,695	71.18%
Landscape Maintenance	110,000	55,000	67,484	(12,484)	38.65%
Landscape Maintenance - Neighborhood Entrances	16,258	8,129	0	8,129	100.00%
Irrigation Repairs & Maintenance	10,000	5,000	1,758	3,242	82.41%
Landscape Replacement Plants, Shrubs, Trees	25,000	12,500	30,612	(18,112)	(22.44)%
Landscape - Annuals	8,750	4,375	1,080	3,295	87.65%
Irrigation Maintenance	9,504	4,752	27	4,725	99.71%
Landscape - Mulch	18,040	9,020	9,048	(28)	49.84%
Landscape Fertilization & Pest Control	18,810	9,405	1,535	7,870	91.83%
Well Maintenance	5,000	2,500	0	2,500	100.00%
Landscape Miscellaneous	5,000	2,500	2,007	493	59.85%
Field Operations	6,000	3,000	3,000	0	50.00%
Miscellaneous Expenses	3,000	1,500	2,510	(1,010)	16.33%
Fire Ant Treatment	1,238	619	0	619	100.00%
Road & Street Facilities					
Gate Facility Repairs & Maintenance	11,500	5,750	7,795	(2,045)	32.21%
Gate Phone	3,516	1,758	2,243	(485)	36.21%
Roadway Repair & Maintenance	5,000	2,500	0	2,500	100.00%
Sidewalk Repair & Maintenance	2,500	1,250	0	1,250	100.00%
Street Light/Decorative Light Maintenance	2,000	1,000	377	623	81.16%
Parks & Recreation					
Management Contract	111,887	55,944	52,337	3,606	53.22%
Vehicle Maintenance	1,000	500	0	500	100.00%

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

1 - General Fund

From 10/1/2015 Through 3/31/2016

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Telephone, Fax, Internet	4,024	2,012	2,045	(33)	49.18%
Pool Supplies & Repairs	4,000	2,000	2,299	(299)	42.51%
Maintenance & Repairs	8,500	4,250	5,543	(1,293)	34.78%
Fitness Equipment Maintenance & Repairs	1,000	500	436	64	56.35%
Facility Supplies	4,000	2,000	1,716	284	57.09%
Pest Control	540	270	270	0	50.00%
Security System Monitoring & Maintenance	750	375	306	69	59.20%
Athletic/Park Court/Field Repairs	1,000	500	248	252	75.16%
Special Events					
Special Events	2,500	1,250	0	1,250	100.00%
Contingency					
Miscellaneous Contingency	55,000	27,500	0	27,500	100.00%
Total Expenditures	<u>865,939</u>	<u>457,464</u>	<u>366,634</u>	<u>90,830</u>	<u>57.66%</u>
Excess Of Revenue Over (Under) Expenditures	0	408,475	507,480	99,005	0.00%
Exc. of Rev./Other Sources Over/(Under) Exp/Other Uses	0	408,475	507,480	99,005	0.00%
Fund Balance, Beginning of Period	0	0	269,836	269,836	0.00%
Fund Balance, End of Period	<u>0</u>	<u>408,475</u>	<u>777,316</u>	<u>368,841</u>	<u>0.00%</u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2015 Through 3/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	80	80	0.00%
Special Assessments				
Tax Roll	19,284	19,284	0	0.00%
Total Revenues	<u>19,284</u>	<u>19,364</u>	<u>80</u>	<u>0.42%</u>
Expenditures				
Contingency				
Capital Reserves-Road Reserve	19,284	0	19,284	100.00%
Total Expenditures	<u>19,284</u>	<u>0</u>	<u>19,284</u>	<u>100.00%</u>
Excess Of Revenue Over (Under) Expenditures	0	19,364	19,364	0.00%
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	0	19,364	19,364	0.00%
Fund Balance, Beginning of Period	0	53,356	53,356	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>72,720</u></u>	<u><u>72,720</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures
 Debt Service Fund--Series 2003/2004/2015 - 200
 From 10/1/2015 Through 3/31/2016
 (In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	65	65	0.00%
Special Assessments				
Tax Roll	177,209	177,209	0	0.00%
Total Revenues	<u>177,209</u>	<u>177,274</u>	<u>65</u>	<u>0.04%</u>
Expenditures				
Debt Service				
Interest	82,209	134,832	(52,623)	(64.01)%
Principal	95,000	5,000	90,000	94.73%
Total Expenditures	<u>177,209</u>	<u>139,832</u>	<u>37,377</u>	<u>21.09%</u>
Excess Of Revenue Over (Under) Expenditures	0	37,442	37,442	0.00%
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	0	37,442	37,442	0.00%
Fund Balance, Beginning of Period	0	60,996	60,996	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>98,437</u></u>	<u><u>98,437</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

Debt Service Fund--Series 2005 - 201

From 10/1/2015 Through 3/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	0	0	0.00%
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Expenditures				
Debt Service				
Interest	0	47,250	(47,250)	0.00%
Total Expenditures	<u>0</u>	<u>47,250</u>	<u>(47,250)</u>	<u>0.00%</u>
Excess Of Revenue Over (Under) Expenditures	<u>0</u>	<u>(47,250)</u>	<u>(47,250)</u>	<u>0.00%</u>
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	<u>0</u>	<u>(47,250)</u>	<u>(47,250)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	(2,856,003)	(2,856,003)	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(2,903,253)</u></u>	<u><u>(2,903,253)</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

Debt Service Fund - Series 2007 - 202

From 10/1/2015 Through 3/31/2016

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	10	10	0.00%
Total Revenues	<u>0</u>	<u>10</u>	<u>10</u>	<u>0.00%</u>
Expenditures				
Debt Service				
Interest	0	178,930	(178,930)	0.00%
Total Expenditures	<u>0</u>	<u>178,930</u>	<u>(178,930)</u>	<u>0.00%</u>
Excess Of Revenue Over (Under) Expenditures	<u>0</u>	<u>(178,920)</u>	<u>(178,920)</u>	<u>0.00%</u>
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	<u>0</u>	<u>(178,920)</u>	<u>(178,920)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	(4,216,860)	(4,216,860)	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(4,395,780)</u></u>	<u><u>(4,395,780)</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures
 Debt Service Fund - Series 2012/2014 - 203
 From 10/1/2015 Through 3/31/2016
 (In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	349	349	0.00%
Special Assessments				
Tax Roll	244,400	244,400	0	0.00%
Off Roll	423,821	398,828	(24,993)	(5.89)%
Prepayments	0	110,111	110,111	0.00%
Total Revenues	<u>668,221</u>	<u>753,688</u>	<u>85,468</u>	<u>12.79%</u>
Expenditures				
Debt Service				
Interest	553,221	311,318	241,902	43.72%
Principal	115,000	130,000	(15,000)	(13.04)%
Total Expenditures	<u>668,221</u>	<u>441,318</u>	<u>226,902</u>	<u>33.96%</u>
Excess Of Revenue Over (Under) Expenditures	0	312,370	312,370	0.00%
Exc. of Rev./Other Sources Over/(Under) Expe./Other Uses	0	312,370	312,370	0.00%
Fund Balance, Beginning of Period	0	1,197,786	1,197,786	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,510,156</u></u>	<u><u>1,510,156</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures

Capital Projects Fund--Series 2005 - 301

From 10/1/2015 Through 3/31/2016

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	1	1	0.00%
Total Revenues	<u>0</u>	<u>1</u>	<u>1</u>	<u>0.00%</u>
Excess Of Revenue Over (Under)	0	1	1	0.00%
Expenditures				
Exc. of Rev./Other Sources Over/(Under)	0	1	1	0.00%
Expe./Other Uses				
Fund Balance, Beginning of Period	0	8,605	8,605	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>8,606</u></u>	<u><u>8,606</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV Community Development District

Statement of Revenues and Expenditures
 Capital Projects Fund - SR56 Escrow - 303
 From 10/1/2015 Through 3/31/2016
 (In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	269	269	0.00%
Special Assessments				
Mobility Fees	0	110,694	110,694	0.00%
Total Revenues	<u>0</u>	<u>110,963</u>	<u>110,963</u>	<u>0.00%</u>
Excess Of Revenue Over (Under)	0	110,963	110,963	0.00%
Expenditures				
Exc. of Rev./Other Sources Over/(Under)	0	110,963	110,963	0.00%
Expe./Other Uses				
Fund Balance, Beginning of Period	0	919,305	919,305	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,030,268</u></u>	<u><u>1,030,268</u></u>	<u><u>0.00%</u></u>

Meadow Pointe IV CDD

Investment Summary

March 31, 2016

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>March 31, 2016</u>
The Bank of Tampa	Money Market Account	\$ 245,908
The Bank of Tampa ICS		
Bank of China, New York, NY	Money Market Account	142,792
Western Alliance Bank	Money Market Account	172,322
	Total General Fund Investments	\$ 561,022
The Bank of Tampa ICS		
Western Alliance Bank	Money Market Account	\$ 72,720
	Total Reserve Fund Investments	\$ 72,720
US Bank Series 2004 Prepayment	Money Market Account - Managed	\$ 72
US Bank Series 2004 Revenue	Money Market Account - Managed	2
US Bank Series 2005 Revenue	Money Market Account - Managed	1
US Bank Series 2007 Revenue	Money Market Account - Managed	2
US Bank Series 2007 Prepayment A	Money Market Account - Managed	32,077
US Bank Series 2007 Prepayment B	Money Market Account - Managed	29,515
US Bank Series 2012 A-1 Revenue	First American Treasury Obligation Fund Class Z	282,180
US Bank Series 2012 A-1 Reserve	First American Treasury Obligation Fund Class Z	150,740
US Bank Series 2012 A-2 Reserve	First American Treasury Obligation Fund Class Z	280,543
US Bank Series 2012 B-1 Reserve	First American Treasury Obligation Fund Class Z	315,386
US Bank Series 2012 B-1 Prepayment	First American Treasury Obligation Fund Class Z	110,040
US Bank Series 2012 B-1 Revenue	First American Treasury Obligation Fund Class Z	114,058
US Bank Series 2012 B-2 Revenue	Money Market Account - Managed	1
US Bank Series 2012 A-2 Revenue	First American Treasury Obligation Fund Class Z	95,700
US Bank Series 2014 Revenue	First American Treasury Obligation Fund Class Z	1,500
US Bank Series 2014 Reserve A	First American Treasury Obligation Fund Class Z	106,878
US Bank Series 2014 Reserve B	First American Treasury Obligation Fund Class Z	69,618
US Bank Series 2015 Revenue	First American Treasury Obligation Fund Class Z	172,977
US Bank Series 2015 Prepayment	First American Treasury Obligation Fund Class Z	371
US Bank Series 2015 Reserve	First American Treasury Obligation Fund Class Z	88,605
	Total Debt Service Fund Investments	\$ 1,850,266
US Bank Series 2005 Construction	Money Market Account - Managed	\$ 8,606
US Bank Series SR 56E	First American Treasury Obligation Fund Class Z	1,030,268
	Total Capital Project Fund Investments	\$ 1,038,874

Meadow Pointe IV Community Development District

Summary A/R Ledger

1 - General Fund

From 3/1/2016 Through 3/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Pasco County Tax Collector	FY15-16	17,173.08
10/1/2015	Standard Pacific of Florida	845-16-01	<u>43,182.42</u>
		Total 1 - General Fund	60,355.50

Meadow Pointe IV Community Development District

Summary A/R Ledger

200 - Debt Service Fund--Series 2003/2004/2015

From 3/1/2016 Through 3/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2015	Pasco County Tax Collector	FY15-16	<u>4,296.73</u>
		Total 200 - Debt Service Fund--Series 2003/2004/2015	4,296.73

Meadow Pointe IV Community Development District

Summary A/R Ledger

203 - Debt Service Fund - Series 2012/2014

From 3/1/2016 Through 3/31/2016

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2012	Wesley Chapel Lakes, Ltd.	845-13-01	167,943.60
10/1/2015	Pasco County Tax Collector	FY15-16	6,028.41
10/1/2015	Standard Pacific of Florida	845-16-01	45,261.00
2/5/2016	Standard Pacific of Florida	845-16-02	108,415.20
		Total 203 - Debt Service Fund - Series 2012/2014	327,648.21
Report Balance			392,300.44

Meadow Pointe IV Community Development District

Summary A/P Ledger

1 - General Fund

From 3/1/2016 Through 3/31/2016

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Ecological Consultants, Inc.	3/23/2016	10697	County Parks Wetland SWF Permit 4401274.032.032 03/16	1,300.00
Ecological Consultants, Inc.	3/28/2016	10703	13th Semi-Annual Monitoring Report & Maint Parcel AA 03/16	2,550.00
Florida Department of Revenue	3/31/2016	61-8015577602-6 03/16	Sales & Use Tax 03/16	39.73
Landscape Maintenance Professionals, Inc.	3/29/2016	107390	Install Annuals/Soil/ Fine Pines 03/16	1,540.00
Landscape Maintenance Professionals, Inc.	3/31/2016	108076	Install Maxi Jet Misters For Annuals 03/16	110.00
Pasco County Utilities	3/29/2016	001034859 03/16	#0514195 - 3900 Meadow Pointe Blvd 03/16	598.99
Stantec Consulting Services Inc.	12/11/2015	987811	Engineering Services 12/15	305.75
Stantec Consulting Services Inc.	3/25/2016	1027910	Engineering Services 03/16	379.50
Verizon Florida Inc	3/19/2016	813-991-6457 03/16	31234 Shellwood Place Gate 03/16	57.00
Verizon Florida Inc	3/22/2016	813 994 1604 03/16	Meadow Pointe North Entrance Gate 03/16	57.00
Verizon Florida Inc	3/25/2016	813-973-3003 03/16	Clubhouse FIOS Service 03/16	339.96
Total 1 - General Fund				7,277.93
Report Balance				7,277.93

Meadow Pointe IV Community Development District
Notes to Unaudited Financial Statements
March 31, 2016

Balance Sheet

1. Trust statement activity has been recorded through 03/31/16.
2. See EMMA (Electronic Municipal Market Access) at <http://www.emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposed, the Reserves are shown in a separate fund titled Reserve Fund.
4. Debt Service Obligations - Current, represents accrued interest on unexchanged Series 2004, 2005, and 2007 Bonds for April 2010 – November 2015, as well as Series 2012B accrued interest for May 2013 – November 2015.

Statement of Revenue and Expenditures – Debt Service Fund 200, 201, 202, and 203

5. The interest payments on the unexchanged Series 2004, 2005, and 2007 Bonds and unpaid interest on the Series 2012B Bonds have been accrued, and are reflected on the accompanying Balance Sheet.

Summary A/R Ledger – Payment Terms

6. Payment terms for landowner assessments are (a) defined in the FY15-16 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.