



EXHIBIT B

Stephen Okiye, CPA
Finance Director

August 13, 2024

Chris Craft
St. Lucie County Tax Collector
P.O. Box 308
Fort Pierce, FL 34954-0308

RE: PSC2 E&I 003 Effective 2024 Tax Roll
City Center – 22 parcels

Dear Mr. Craft:

Please accept this cover letter as authorization to process the following E&I changes in City Center Special Assessment District effective on the 2024 tax roll.

This letter accompanies one spreadsheet containing 22 parcel adjustments. The attached E&I reflects a change in methodology for the City Center SAD (PSC2) that only affects the 22 parcels owned by the City of Port St Lucie. This request has been sent electronically via email for your convenience.

If you have any questions, please contact Dawn Schultis at (772) 871-5193 or dschultis@cityofpsl.com.

Thank you again for your continued cooperation.
Sincerely,

Stephen Okiye

Stephen Okiye
Finance Director/City Treasurer

CITY OF PORT ST. LUCIE
CITY CENTER ASSESSMENT (PSC2)
 Reallocation
 FY 23/24
 E&I # 003

EFFECTIVE FOR THE 2024 TAX ROLL

Reso 24-R50

Parcel ID	Legal Description	Acreage	Org. Princ.	Prior Yrs Paid	Prior Yrs Adj.	Ending 2023	Per Acre Calc 2024 Princ.	Adjustment
1	3435-803-0009-000/3	1.308	226,870.65	(32,698.22)	(48,306.80)	145,865.63	874,645.61	(728,779.96)
2	3435-803-0010-000/3	1.406	226,870.65	(32,698.22)	(48,306.80)	145,865.63	940,177.16	(794,311.53)
3	3435-803-0013-000/4	0.144	208,191.09	(18,654.82)	(55,680.55)	133,855.72	96,291.26	37,564.46
4	3435-803-0014-000/1	1.323	493,416.75	(44,212.27)	(131,963.84)	317,240.64	884,675.94	(567,435.30)
5	3435-803-0016-000/5	0.121	176,833.07	(15,845.00)	(47,293.88)	113,694.19	80,911.41	32,782.78
6	3435-803-0017-000/2	0.043	16,757.55	(1,501.56)	(4,481.69)	10,774.30	28,753.64	(17,979.34)
7	3435-803-0018-000/9	0.178	257,349.67	(23,059.62)	(68,828.04)	165,462.01	119,026.70	46,435.31
8	3435-803-0019-000/6	0.220	333,091.88	(29,846.47)	(89,085.18)	214,160.23	147,111.65	67,048.58
9	3435-803-0020-000/6	0.406	1,066,204.89	(78,630.85)	(302,061.21)	685,512.83	271,487.86	414,024.97
10	3435-803-0021-000/3	0.238	624,170.55	(46,031.55)	(176,830.62)	401,308.38	159,148.05	242,160.33
11	3435-803-0023-000/7	0.256	347,987.48	(60,154.41)	(74,095.64)	223,737.43	171,184.46	52,552.97
12	3435-803-0024-000/4	0.472	1,168,540.70	(86,177.94)	(331,053.60)	751,309.16	315,621.35	435,687.81
13	3435-803-0025-000/1	0.256	347,987.48	(60,154.41)	(74,095.64)	223,737.43	171,184.46	52,552.97
14	3435-803-0027-000/5	0.738	901,086.10	(129,870.92)	(191,864.91)	579,350.27	492,155.33	87,194.94
15	3435-803-0028-000/2	1.636	1,997,302.72	(147,297.77)	(565,846.02)	1,284,158.93	1,093,975.70	190,183.23
16	3435-803-0032-000/3	2.532	1,360,085.13	(100,304.04)	(385,319.05)	874,462.04	1,693,121.31	(818,659.27)
17	3435-803-0035-000/4	1.840	1,588,156.89	(117,123.94)	(449,932.97)	1,021,099.98	1,230,388.31	(209,288.33)
18	3435-803-0037-000/8	0.775	1,093,305.90	(80,629.50)	(309,739.18)	702,937.22	518,234.21	184,703.01
19	3435-803-0038-000/5	1.339	498,630.21	(71,866.12)	(106,171.46)	320,592.63	895,374.97	(574,782.34)
20	3435-803-0039-000/2	2.907	4,243,086.36	(312,920.63)	(1,202,087.85)	2,728,077.88	1,542,666.22	1,185,411.66
21	3435-803-0040-000/2	0.915	1,529,130.72	(112,770.86)	(433,210.43)	983,149.43	611,850.71	371,298.72
22	3435-803-0043-000/3	2.553	3,139,915.73	(231,563.61)	(889,554.01)	2,018,798.11	1,707,163.78	311,634.33
		21.004	21,844,972.17	(1,814,012.73)	(5,985,809.37)	14,045,150.07	14,045,150.07	(0.00)

Prepared by: *Dawn Schultis*
 Dawn Schultis

Reviewed by: *Jaimee Cass*
 Jaimee Cass, CGFO

Approved: *Stephen Okiye*
 Stephen Okiye, CPA

Allocation of Units provided by PFM, 2024 Tax Roll
 Electronic copy sent via email to St Lucie County Tax Collector's Office on xx/xx/24

Table 6. Reallocation of Series 2017 Bonds Principal

Account Number	Certified Roll Owner Name	Acres	Note	Remaining Principal (2023 / 2024)	Updated Series 2017 Principal Reallocation	Parcel Increase / (Decrease)
3435-803-0008-000/6	B Davis Ventures LLC	0.94		\$145,865.59	\$145,865.59	\$0.00
3435-803-0009-000/3	Port St Lucie City of	1.31		\$145,865.63	\$874,645.61	\$728,779.98
3435-803-0010-000/3	Port St Lucie City of	1.41		\$145,865.63	\$940,177.16	\$794,311.53
3435-803-0013-000/4	Port St Lucie City of	0.14		\$133,855.72	\$96,291.26	(\$37,564.46)
3435-803-0014-000/1	Port St Lucie City of	1.32		\$317,240.64	\$884,675.94	\$567,435.30
3435-803-0016-000/5	Port St Lucie City of	0.12		\$113,694.19	\$80,911.41	(\$32,782.78)
3435-803-0017-000/2	Port St Lucie City of	0.04		\$10,774.30	\$28,753.64	\$17,979.34
3435-803-0018-000/9	Port St Lucie City of	0.18		\$165,462.01	\$119,026.70	(\$46,435.31)
3435-803-0019-000/6	Port St Lucie City of	0.22		\$214,160.23	\$147,111.65	(\$67,048.58)
3435-803-0020-000/6	Port St Lucie City of	0.41		\$685,512.83	\$271,487.86	(\$414,024.97)
3435-803-0021-000/3	Port St Lucie City of	0.24		\$401,308.38	\$159,148.05	(\$242,160.33)
3435-803-0023-000/7	Port St Lucie City of	0.26		\$223,737.43	\$171,184.46	(\$52,552.97)
3435-803-0024-000/4	Port St Lucie City of	0.47		\$751,309.16	\$315,621.35	(\$435,687.81)
3435-803-0025-000/1	Port St Lucie City of	0.26		\$223,737.43	\$171,184.46	(\$52,552.97)
3435-803-0027-000/5	Port St Lucie City of	0.74		\$579,350.27	\$492,155.33	(\$87,194.94)
3435-803-0028-000/2	Port St Lucie City of	1.64		\$1,284,158.93	\$1,093,975.70	(\$190,183.23)
3435-803-0032-000/3	Port St Lucie City of	2.53		\$874,462.04	\$1,693,121.31	\$818,659.27
3435-803-0035-000/4	Port St Lucie City of	1.84		\$1,021,099.98	\$1,230,388.31	\$209,288.33
3435-803-0037-000/8	Port St Lucie City of	0.78		\$702,937.22	\$518,234.21	(\$184,703.01)
3435-803-0038-000/5	Port St Lucie City of	1.34		\$320,592.63	\$895,374.97	\$574,782.34
3435-803-0039-000/2	Port St Lucie City of	2.31		\$2,728,077.88	\$1,542,666.22	(\$1,185,411.66)
3435-803-0040-000/2	Port St Lucie City of	0.92		\$983,149.43	\$611,850.71	(\$371,298.72)
3435-803-0043-000/3	Port St Lucie City of	2.55		\$2,018,798.11	\$1,707,163.78	(\$311,634.33)
3435-803-0011-000/0	Port St Lucie City of	1.43	paid off 3/28/17	\$0.00	\$0.00	\$0.00
3435-803-0012-000/7	Port St Lucie City of	0.19	paid off 3/28/17	\$0.00	\$0.00	\$0.00
3435-803-0015-000/8	Port St Lucie City of	0.12	paid off 3/28/17	\$0.00	\$0.00	\$0.00
3435-803-0022-000/0	Port St Lucie City of	1.28	paid off 3/28/17	\$0.00	\$0.00	\$0.00
3435-803-0026-000/8	Port St Lucie City of	1.35	paid off 3/28/17	\$0.00	\$0.00	\$0.00
3435-803-0029-000/9	Port St Lucie City of	0.63	paid off 3/28/17	\$0.00	\$0.00	\$0.00
3435-803-0036-000/1	Port St Lucie City of	0.68	paid off 3/28/17	\$0.00	\$0.00	\$0.00
3435-803-0041-000/9	Port St Lucie City of	1.43	paid off 3/28/17	\$0.00	\$0.00	\$0.00
3435-803-0042-000/6	Port St Lucie City of	0.40	paid off 3/28/17	\$0.00	\$0.00	\$0.00
3435-803-0044-000/0	Port St Lucie City of	5.62	paid off 3/28/17	\$0.00	\$0.00	\$0.00
Unallocated Series 2017 Balance	Port St Lucie City of	-		\$618,984.34	\$618,984.34	\$0.00
			TOTAL	\$14,810,000.00	\$14,810,000.00	

Source: City of Port St Lucie and PFM Financial Advisors LLC