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August 12, 2015

Edward F. Lavallee
City Manager
City of Venice
401 W. Venice Avenue
Venice, Florida 34285

RECEIVED
AUG 17 2015

Re: PAYMENTS UNDER PROTEST;
Extraordinary Mitigation Fees for Windwood

Dear Mr. Lavallee:

As you are aware, we represent Neal Communities in connection with its several Development properties in the City of Venice, including the Windwood PUD.

Neal Communities has reached the point in development of Windwood that it has recently begun to have newly-constructed houses receive Certificates Occupancy from the City of Venice. Indeed, construction of new houses in Windwood continues to move forward, and as additional newly-constructed houses are finished, additional Certificates of Occupancy will be issued by the City in the future. Of course, for Windwood, the City requires payment of an Extraordinary Mitigation Fee ("EMF") at the time of Certificate of Occupancy issuance.

Neal Communities has been working for several months with City Officials on the EMF payment issue, as we believe collection of the EMFs is contrary to the current state of the law in Florida. You are aware of this, of course, as you have been among the City officials with whom we have been working.

As we have not resolved the issue at this time, but intend to continue to work with the City to find a mutually-agreeable resolution, our client has no choice but to make the EMF payments for Windwood Certificates of Occupancy under protest. The City could, of course, waive payment of the EMFs, and if that would be your preferred course of action, please let us know and we will act accordingly. If, however, payment of the EMFs will continue to be required, Neal Communities will continue to make them under protest. Additionally, for any EMF payments previously made in order to obtain Certificates of Occupancy for newly-constructed homes, we consider those to have been made under protest as well.

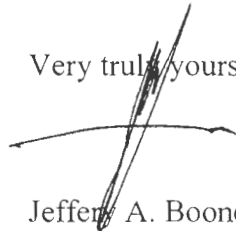
Edward F. Lavallee
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August 12, 2015
Page 2

It is also important, we believe, for the City to track the EMF payments made under protest, in the event the payments would be refunded or credited to Neal Communities in the future, depending on the ultimate resolution of the overall matter between the City and Neal Communities.

It should also be noted that the EMF payments are required by the City to be made on a "per Equivalent Dwelling Unit" basis. Accordingly, while the above language describes the EMF payments as they pertain to newly-constructed houses, the same issues apply to all required EMF payments for development at Windwood. Therefore, our client's "payment under protest" position applies to all EMF payments required by the City for Certificates of Occupancy issued for development at Windwood.

If you have any questions or wish to discuss this matter further, please do not hesitate to contact me.

Kind regards.

Very truly yours,

Jeffrey A. Boone

JAB

cc: David P. Persson, City Attorney
Jeff Shrum, Community Development Director
Neal Communities

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