

FRIENDS OF ST. SEBASTIAN RIVER
BOARD OF DIRECTORS' MEETING AGENDA
TUESDAY, SEPTEMBER 8, 2026 – 9:30am, South Prong Preserve
Advocating to help maintain and improve the health and beauty of the St. Sebastian River.

CALL TO ORDER/ATTENDANCE

CALL FOR ADDITIONS/DELETIONS TO THE AGENDA

MINUTES FROM THE PREVIOUS MEETING(S) – pp. 2-3

TREASURER'S REPORT – pp. 4-7

PRESIDENT'S REPORT – Ryall house deck replacement, Graham Cox tree plaque, **SSR Greenway**

UNFINISHED BUSINESS

- 1) Pontoon boat donation update
- 2) IR County volunteer hours system, volunteer release form – pp. 8-9
- 3) Milwaukee dissolved oxygen sensor acquired

NEW BUSINESS

COMMITTEE REPORTS

Advocacy – Herrmann

- 1) SJRWMD permits - none
- 2) Sebastian Golf Course - Audubon International Cooperative Sanctuary Program
- 3) City of Sebastian Public Works carport/outdoor storage, P&Z Jun 18 review – pp. 10-14
- 4) City of Sebastian, final hearing, Cresswind land/zoning change; P&Z Jun 18 review – pp. 15-37
- 5) IR County public hearing re Bluewater Bay/Lawrence Land Hldgs dev. agreement, Sep. 15, 9am
- 6) Brevard County Barefoot Bay Water & Sewer District, sunset date Dec. 31, 2029 – p. 38
- 7) ICNL IRS Investigations of Nonprofits – pp.39-42

Education/Outreach – Stephen

- 1) General Meetings – Sep & Nov; topic septic systems?
- 2) IR County Sewer Conversion workshops Press Release – pp. 43-45
- 3) City of Sebastian Natural Resources Board, Sustainable Sebastian 5-year plan, follow-up?
- 4) Audubon Birds coloring books acquired
- 5) Yard habitat signs
- 6) City of Sebastian Kids' Fest, Oct. 3, 10am to 3pm
- 7) Roseland Community Park event, Dec. 6, to include plein air paint event with Isola Arts, reception, sunset celebration, etc.
- 8) Sea & Shoreline St. Sebastian River submerged aquatic vegetation (SAV) restoration project

Financial –

Governance – Herrmann – new board members

Information – Glover – no update

Membership – Herrmann, Jun-Aug renewals – Herrmann, McGinn; new members – none

Publicity – Penny Phillips – no update

Volunteer – vacant

Round robin

Adjournment

ANNOUNCEMENTS

- 1) Next BOD meeting – Oct. 13, 9:30am, Ryall house
- 2) Ryall/South Prong Preserve volunteer days, TBA, 9am
- 3) Roseland Women's Club/Community Park workday, Sep 16, 9 to 11am,
- 4) Brevard County IR Lagoon Day/Fest, Oct 17, 2026
- 5) Roseland Women's Club/Community Park social gathering, Dec. 6, afternoon/evening – help and ideas
- 6) River Network, free training/education - <https://learn.rivernetwork.org/store>

FRIENDS OF ST. SEBASTIAN RIVER BOARD OF DIRECTORS'
MEETING AGENDA MINUTES FOR TUESDAY, JUNE 9, 2026
9:30 AM, SOUTH PRONG PRESERVE

Call to Order/Attendance--Pres. Glover called the meeting to order at 9:34 am. In attendance were Peterson(secy.) and directors Howe, Stephen, and Zingman. Directors Herrmann(vice-pres.), Dusek(treas.) and Bolton all had excused absences. Advisory Director Keiffer was also in attendance.

Call for Additions/Deletions to Agenda--none

Minutes from Previous Meeting(s)--Howe made a motion, seconded by Stephen, that the Minutes from the May 12, 2026 meeting be approved; all voted in favor. (AP, pp.2-3)

Treasurer's Report(AP, pp.4-9)--Glover reported that another CD is coming due in one month; he will roll it over before he leaves town in July. Stephen made a motion, seconded by Peterson, that the report for May 31, 2026 be accepted for audit; all voted in favor.

President's Report(AP, p.10)--1) Glover reported that the contractor involved is in the final step of approval for Ryall house deck replacement. 2)IRNA PFAS water test results were negative for the Ryall property.

Unfinished Business

- 1)Pontoon boat donation update--boat has been picked up, delivered, and is sitting under a carport on Dr. Bob Bedea's property, where it is in need of refurbishment.
- 2)Track-it-Forward volunteer system renewal (June), price increase--IR County working on setting up an online option for all volunteers on County properties to log hours
- 3)Schlitt Insurance, Death & Dismemberment quote(AP, pp.11-14)--decision postponed until fall--might cost \$300 and not even apply to Ryall house

New Business

- 1)Mobile Beacon (wifi hotspot) annual subscription renewal-\$120--Stephen made a motion, seconded by Howe, that we renew the annual subscription; all voted in favor.
- 2)American Rivers membership renewal/donation--last donations-\$40(May 25), \$40(July 24)--Stephen made a motion, seconded by Howe, that we continue our renewal at the \$40 level; all voted in favor.

Committee Reports

Advocacy-Herrmann

- 1)SJRWMD permits
 - a)Saltwood (Pulte/Graves Bros.), permit #224604, conceptual drainage plan approved(AP, pp.15-26)
 - b)Cresswind, permit #229138, no action since initial application, 6/15/25
- 2) Sebastian Golf course-Audubon International Cooperative Sanctuary Program fact sheets(AP, pp.27-28)

- 3) Sebastian annexations-Sebastian Pines approved; June 10th Council, 6pm-consider approval of contract for consultant to develop an annexation strategic plan; Cresswind final hearing late June
- 4) City of Sebastian Public Works carport/outdoor storage addition, P&Z review, June 18, 6pm(AP, pp.29-30)--discussion ensued as to not being able to gain entrance. We do know that the city has not complied with commercial base regulations; perhaps we can gain access to original plans?
- 5) FL state property tax amendment approved for Nov. 2026 ballot(AP, pp. 31-32)

Education /Outreach-Bolton/Stephen

- 1) General Meetings-Sept. & Nov.--topic, septic systems?
- 2) Book marks reorder--members chose to reorder 100 of each of four designs and to add a new one depicting our colorful kayakers
- 3) City of Sebastian Natural Resources Board, Sustainable Sebastian 5-year plan, follow-up?
- 4) Yard habitat signs(AP, pp.33-35)--7 possible signs ranging from \$21-\$99
- 5) City of Sebastian Kids 'Fest, Oct. 3, 10 am-3 pm(AP, pp.36-37)--we may participate and set up clam touch tank (Diana).
- 6) Roseland Community Park event, Dec. 6, to include plein air event, etc.
- 7) Sebastian Chamber of Commerce, BOD slate (AP, p.38)
- 8) Vero Beach Magazine Time & Treasure annual listing (AP, p. 39)

Financial-Dusek--Nonprofit Insurance Alliance webinar(AP, p. 40)

Governance-Herrmann--none

Information-Glover-Sebastian Area Historical society, audio and books

Membership-Herrmann, May renewals-none (correction on April); new members-none

Publicity-Penny Phillips-Facebook stats (AP, p.41)

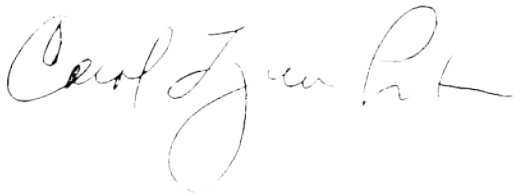
Volunteer-vacant

Round Robin--none

Adjournment--Peterson made a motion, seconded by Howe, that the meeting be adjourned at 10:56 am; all voted in favor.

Next BOD meeting: September 8, 2026, 9:30 am, Ryall house--July meeting canceled.

Respectfully submitted,



Carol Lynn Peterson
FSSR Secretary

2:31 PM

09/05/26

Accrual Basis

Friends of St. Sebastian River

Profit & Loss

June through August 2026

	Jun - Aug 26
Ordinary Income/Expense	
Income	
45000 · Investments	
45030 · Interest-Savings, Short-term CD	272.38
Total 45000 · Investments	272.38
47200 · Program Income	
47230 · Membership Dues	15.00
Total 47200 · Program Income	15.00
Total Income	287.38
Gross Profit	287.38
Expense	
60900 · Business Expenses	
60901 · Sales Taxes	26.16
Total 60900 · Business Expenses	26.16
62800 · Facilities and Equipment	
62890 · Rent, Parking, Utilities	142.06
62800 · Facilities and Equipment - Other	233.99
Total 62800 · Facilities and Equipment	376.05
65000 · Operations	
65020 · Postage, Mailing Service	41.42
65030 · Printing and Copying	94.76
65040 · Supplies	146.59
65050 · Telephone, Telecommunications	152.34
Total 65000 · Operations	435.11
65100 · Other Types of Expenses	
65160 · Other Costs	9.00
Total 65100 · Other Types of Expenses	9.00
Total Expense	846.32
Net Ordinary Income	-558.94
Net Income	-558.94

Friends of St. Sebastian River

Balance Sheet

As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
10000 · Checking	
10020 · Without Donor Restrictions	6,825.49
10030 · With Donor Restirctions	
10031 · Geo Schum Memorial Fd	500.00
10033 · Archie Laird Memorial	585.00
10034 · FNPS-Craddock grant	422.54
Total 10030 · With Donor Restirctions	1,507.54
10000 · Checking - Other	-10.00
Total 10000 · Checking	8,323.03
10100 · Petty Cash	45.00
10200 · PayPal	22.30
10220 · Wells Fargo CD 11/11/26	21,015.40
10221 · Wells Fargo CD 11/02/2026	10,560.44
Total Checking/Savings	39,966.17
Other Current Assets	
12100 · Inventory Asset	
12110 · Puppets	302.50
12120 · Clothing	137.05
12140 · Hats	116.64
12100 · Inventory Asset - Other	2,175.12
Total 12100 · Inventory Asset	2,731.31
Total Other Current Assets	2,731.31
Total Current Assets	42,697.48
TOTAL ASSETS	42,697.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	48.62
Total Accounts Payable	48.62
Other Current Liabilities	
25500 · Sales Tax Payable	56.41
Total Other Current Liabilities	56.41
Total Current Liabilities	105.03
Total Liabilities	105.03
Equity	
30000 · Opening Balance Equity	316.73
32000 · Unrestricted Net Assets	47,186.63
Net Income	-4,910.91
Total Equity	42,592.45
TOTAL LIABILITIES & EQUITY	42,697.48

2:29 PM

09/05/26

Friends of St. Sebastian River
Reconciliation Detail
 10000 · Checking, Period Ending 08/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						8,381.86
Cleared Transactions						
Checks and Payments - 3 items						
Check	08/02/2026	DC	Google	X	-4.20	-4.20
Check	08/10/2026	DC	FPL	X	-48.05	-52.25
Check	08/11/2026	DC	Ooma	X	-6.58	-58.83
Total Checks and Payments					-58.83	-58.83
Total Cleared Transactions					-58.83	-58.83
Cleared Balance					-58.83	8,323.03
Register Balance as of 08/31/2026					-58.83	8,323.03
New Transactions						
Checks and Payments - 1 item						
Check	09/02/2026	DC	Google		-4.20	-4.20
Total Checks and Payments					-4.20	-4.20
Total New Transactions					-4.20	-4.20
Ending Balance					-63.03	8,318.83



Statement period activity summary

Beginning balance on 8/1	\$8,381.86
Deposits/Credits	0.00
Withdrawals/Debits	- 58.83
Ending balance on 8/31	\$8,323.03

Account number: **2658306873378** (primary account)

FRIENDS OF ST. SEBASTIAN RIVER, INC.
SEBASTIAN RIVER INC

Florida account terms and conditions apply

For Direct Deposit use
Routing Number (RTN): 063107513

For Wire Transfers use
Routing Number (RTN): 121000248

Overdraft Protection

This account is not currently covered by Overdraft Protection. If you would like more information regarding Overdraft Protection and eligibility requirements please call the number listed on your statement or visit your Wells Fargo branch.

Transaction history

Date	Check Number	Description	Deposits/ Credits	Withdrawals/ Debits	Ending daily balance
8/3		Recurring Payment authorized on 08/01 Google *Workspace_ CC@Google.Com CA S386213453714681 Card 2065		4.20	8,377.66
8/11		Fpl Direct Debit Elec Pymt 08/26 1232872117 Ppda Friends of St. Sebasti		48.05	8,329.61
8/12		Recurring Payment authorized on 08/10 Ooma,Inc 888-711-6662 CA S306222751538451 Card 2065		6.58	8,323.03
Totals			\$0.00	\$58.83	

The Ending Daily Balance does not reflect any pending withdrawals or holds on deposited funds that may have been outstanding on your account when your transactions posted. If you had insufficient available funds when a transaction posted, fees may have been assessed.

Monthly service fee summary

For a complete list of fees and detailed account information, see the disclosures applicable to your account or talk to a banker. Go to wellsfargo.com/feefaq for a link to these documents, and answers to common monthly service fee questions.

Fee period 08/01/2026 - 08/31/2026 Standard monthly service fee \$15.00 You paid \$0.00

The bank has waived the fee for this fee period.

How to avoid the monthly service fee

Have any **ONE** of the following each fee period

- Minimum daily balance

Minimum required

\$2,000.00

This fee period

\$8,323.03

C1/C1

Account transaction fees summary

Service charge description	Units used	Units included	Excess units	Service charge per excess units (\$)	Total service charge (\$)
Cash Deposited (\$)	0	5,000	0	0.0030	0.00
Transactions	1	100	0	0.50	0.00
Total service charges					\$0.00



INDIAN RIVER COUNTY VOLUNTEER AGREEMENT AND RELEASE FORM

Welcome! We appreciate your interest in becoming a volunteer with Indian River County and look forward to your contribution to the organization and the public it serves. As a condition of performing volunteer work for the County, you must sign this volunteer agreement and release form. If you are under the age of 18, your parent or guardian must also understand and sign this agreement, and be responsible for all of your actions while you are performing volunteer activities.

As a volunteer with Indian River County, you agree as follows:

That you understand you are a representative of the County and, as such, acknowledge your responsibility to conduct yourself in a professional and courteous manner at all times, to treat employees and the public with respect and dignity, and to perform your duties to the best of your abilities;

That it is your desire and intention to perform voluntary services for the County without compensation, remuneration, and without the expectation of future employment;

T ☐ arrive at your designated work site in time to begin work as scheduled or to contact the Department designee in advance of your scheduled time if you will be absent;

T ☐ attend training on County policies as required, and abide by them;

To submit to a background check. By signing this agreement, at this time, and until informed in writing to the contrary, you hereby authorize without reservation, any party or agency contacted by Indian River County, to furnish any information concerning: employment, education, driving record, criminal record and/or any other information relevant to your becoming a volunteer for Indian River County;

That you understand and agree that performing volunteer services does not create a contractual arrangement or employment relationship between you and Indian River County;

To comply with all instructions given by your Department designee, including but not limited to those instructions related to work safety;

That during the course of performing volunteer services and anytime thereafter, you will hold as confidential all privileged and sensitive information, which you may obtain directly or indirectly, concerning the County, its customers, volunteers, and employees;

That in the event you are injured while performing authorized volunteer services for the County, you will report the injury immediately to County staff and that it is your responsibility to file any injury claims with the Risk Management Division;

That the County may revoke its permission to allow you to perform voluntary services for the County at its sole discretion and for any reason whatsoever.

The undersigned (and his/her legal guardian, if under the age of 18) has read, understands and voluntarily signs this Agreement, and further agrees that no oral representation, statements, or inducements apart from the foregoing written agreement have been made.

You hereby declare that to the best of your knowledge the information provided both verbally and on the volunteer application is complete and accurate, and you understand that appointment as a volunteer will be contingent upon satisfactory completion of a background investigation.

Volunteer Applicant's Name (Print): _____ Date _____

Volunteer Applicant's Signature: _____ Date _____

Parent/Guardian's Signature
(If volunteer applicant is under 18 years of age)



COMMUNITY DEVELOPMENT DEPARTMENT

1225 MAIN STREET ■ SEBASTIAN, FLORIDA 32958

TELEPHONE (772) 589-5518 ■ FAX (772) 388-8248

www.cityofsebastian.org

AGENDA

PLANNING AND ZONING COMMISSION/LOCAL PLANNING AGENCY

Thursday, June 18, 2026 – 6:00 P.M.

CITY COUNCIL CHAMBERS

1225 MAIN STREET, SEBASTIAN, FLORIDA

ALL AGENDA ITEMS MAY BE INSPECTED IN THE OFFICE OF COMMUNITY DEVELOPMENT

1225 MAIN STREET, SEBASTIAN, FLORIDA OR ON THE CITY WEBSITE

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **ANNOUNCEMENTS AND AGENDA MODIFICATIONS**
Modifications and additions require unanimous vote of members. Deletions do not apply.

5. **APPROVAL OF MINUTES:** Regular meeting of June 4, 2026

6. **PLANNING AND ZONING COMMISSION/LOCAL PLANNING AGENCY PUBLIC HEARINGS**

- A. Public Hearing (Quasi-Judicial) – **Site Plan Development** – City of Sebastian Public Works Department – 1201 Main Street – Construction of a 18,000 square foot vehicle Shelter over existing stabilized parking lot - IN (Industrial) Land Use, IN (Industrial) Zoning District.
- B. Public Hearing (Legislative) – Recommendation to City Council – **Large Scale Comprehensive Plan Future Land Use Map Amendment – Kolter Group Acquisitions LLC., Applicant:** An Amendment to the Comprehensive Plan Future Land Use Map for Property containing **382.48 acres**, More or Less, known as the **Cresswind** – Located East of 82nd Avenue, West of 78th Avenue, South of 69th Street, and North of Sebastian River Improvement District Ditch Sublateral C-8-E – Existing Future Land Use: County AG -1 (Agricultural, 1 unit/5 acres) – Requested Future Land Use: VLDR (Very Low Density Residential, 3 du/ac).
- C. Public Hearing (Quasi-Judicial) – Recommendation to City Council – **Rezoning/Conceptual Planned Unit Development (PUD) Plan – Cresswind** – Kolter Group Acquisitions LLC., Applicant – Subject Parcel(s) is **382.48 acres**, More or Less – 900 Single Family Age Restricted Units, 2.45 Units Per Acre – Located East of 82nd Avenue, West of 78th Avenue, South of 69th Street, and North of Sebastian River Improvement District Ditch Sublateral C-8-E – Current Zoning is Indian River County A-1 (Agricultural 1 d/u per 5 acres) – Requested Zoning is PUD-R (Planned Unit Development – Residential).



COMMUNITY DEVELOPMENT DEPARTMENT

1225 MAIN STREET ■ SEBASTIAN, FLORIDA 32958
TELEPHONE (772) 589-5518 ■ FAX (772) 388-8248
www.cityofsebastian.org

1. **Project Name:** City of Sebastian Public Works Compound Vehicle Shelter
2. **Requested Action:** Approval of an 18,000 SF Vehicle Shelter
3. **Project Location**
 - a. **Address:** 505 Airport Drive West, Sebastian, FL 32958
 - b. **Legal:** ROSELAND SATELLITE FIELD A PCL OF LAND LYING IN PORT OF SEC 22, FLEMING GRANT TWP 31S, RGE 38E & WITHIN THE BDRY OF SEBASTIAN MUNICIPAL AIRPORT PROP, MORE PART DESC AS FOLL: COM AT NORTHERNMOST PROP COR OF SEB MUN AIRPORT PROP & POB OF "SECOND DESC EASEMENT" AS IN OR BK 62 PP 256; RUN S 45 DEG 20 MIN 34 SEC W DIST OF 1209.49 FT TO THE ELY R/W LINE OF ROSELAND RD (ST RD 505); TH RUN S 04 DEG 47 MIN 04 SEC E ALONG SAID ELY R/W LINE DIST OF 1311.19 FT TO THE CL OF A FUTURE 100 FT WIDE R/W FOR AIRPORT RD W AS DEPICTED ON SKETCH OF INFORMATION PREPARED BY MASTELLER, MOLER & REED FOR THE CITY OF SEB- SEB MUN AIRPORT PROJECT #95-4277, DATED SEPT, 2000; TH CONT S 04 DEG 47 MIN 04 SEC E ALONG AFOREMENTIONED ELY R/W LINE DIST OF 50.00 FT TO INTERSECTION WITH S R/W LINE OF SAID FUTURE 100 FT WIDE R/W FOR AIRPORT DR W AND POB. FR SAID POB & DEPARTING THE E R/W LINE ROSELAND RD; RUN THE FOLL COURSES ALONG THE S R/W LINE OF AFOREMENTIONED FUTURE 100 FT WIDE R/W FOR AIRPORT DR W: N 85 DEG 16 MIN 10 SEC E DIST OF 161.20 FT; TH N 78 DEG 20 MIN 40 SEC E DIST OF 339.71 FT; TH N 89 DEG 52 MIN 41 SEC E DIST OF 144.95 FT TO INTERSECTION WITH THE W R/W LINE OF FUTURE 100 FT WIDE R/W FOR AI RPORT DR W; TH RUN S 00 DEG 07 MIN 19 SEC E ALONG SAID W R/W LINE DIST OF 358.41 FT; TH DEPARTING THE W R/W LINE, RUN S 85 DEG 12 MIN 56 SEC W DIST OF 613.81 FT TO AFOREMENTIONED ELY R/W LINE OF ROSELAND RD; TH RUN N 04 DEG 47 MIN 04 SEC W ALONG SAID ELY R/W LINE DIST OF 328.51 FT TO POB.
 - c. **Parcel Number:** 30-38-22-00001-0000-00009.0

4. **Property Owner:** City of Sebastian
Brian Benton, City Manager
1225 Main Street
Sebastian, FL 32958
5. **Applicant:** Lee Plourde, Public Works Director
505 Airport Drive West
Sebastian, FL 32958
6. **Project Engineer:** Karen Miller, PE, City Engineer
City of Sebastian
1225 Main Street
Sebastian, FL 32958
7. **Contractor:** CPWG Constructors
8770 133rd Avenue North
Largo, FL 33773

8. **Project Description**

- a. **Narrative of proposed action:** The Sebastian Public Works Department is proposing to construct an 18,000 SF vehicle shelter over the existing stabilized parking area to the south of the Public Works Compound.
- b. **Current Zoning, Future Land Use and Overlay District:**
 - (1) **Zoning:** IN (Industrial)
 - (2) **Future Land Use:** IN (Industrial)
 - (3) **Performance Overlay District:** N/A

c. **Adjacent Properties**

	<u>Zoning</u>	<u>Current Land Use</u>	<u>Future Land Use</u>
North:	IN	Vacant	IN
East:	AI	Airport	INST
South:	IN	Industrial	IN
West:	RS-1 (County)	Recreation	REC

9. **Contents of Site Plan:**

- a. **lot configuration:**
provided

b. square footage of site:

913,018 SF (20.96 acres) total

c. building coverage:

18,000 SF = 12.99% (50% max allowed)

d. setbacks:

front = 20' required; provided 38' to East (Airport Dr. W)

side = None required

rear = 10' required; provided 37' to West (Roseland Rd.)

e. building height:

34.5'

10. City Engineer's review:

Plans have been provided by the City Engineer and additional engineered drawings will be provided by the installation contractor at the time of permitting.

11. Additional considerations:

None

12. Staff Conclusion:

The site plan is consistent with the Comprehensive Plan, and the Land Development Code.

13. Recommendation:

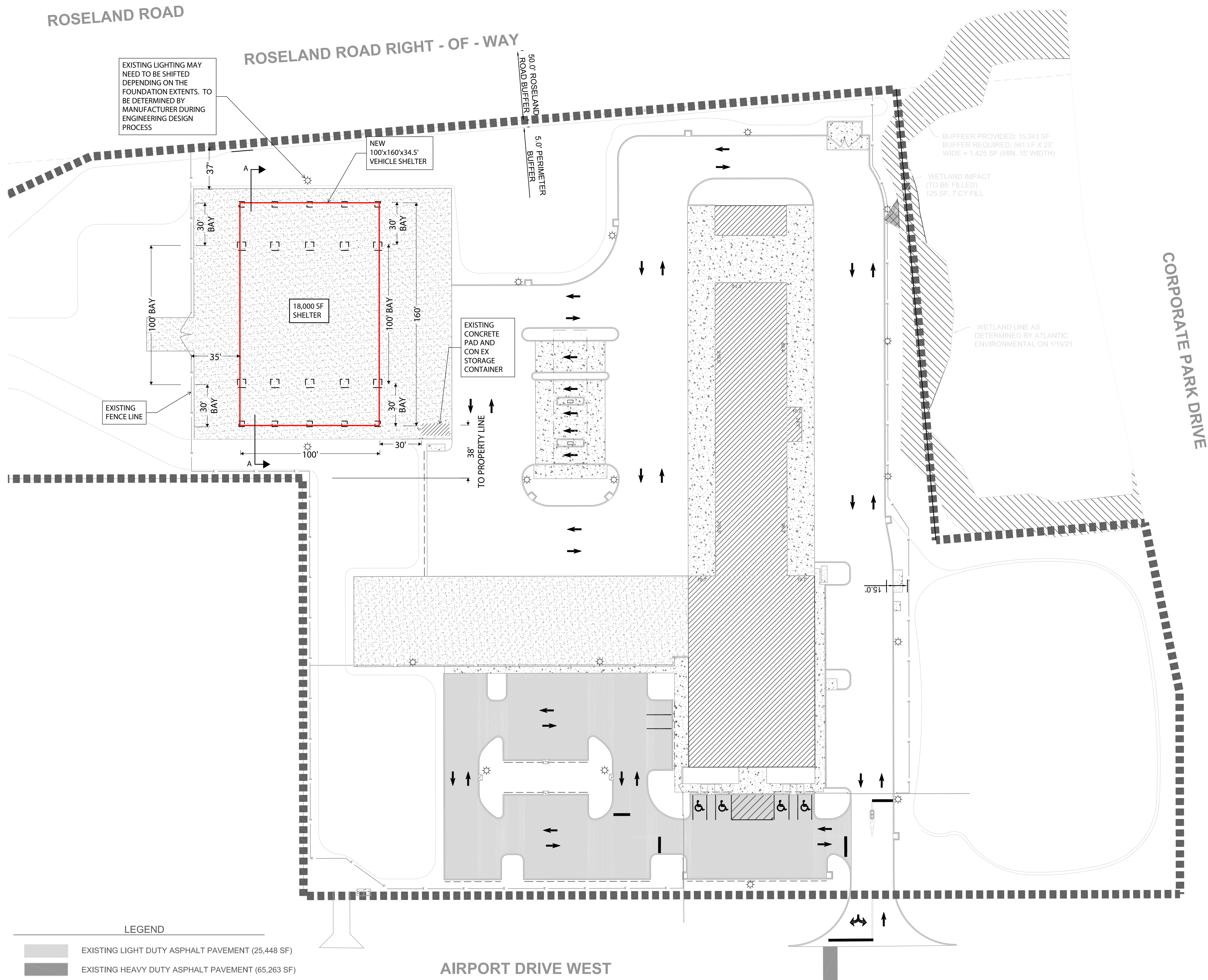
Staff recommends approval of the proposed site plan for the City of Sebastian Public Works Compound Vehicle Shelter located at 505 Airport Drive West.



Michelle Faulkner, Senior Planner

6/5/2026

Date



SITE DATA

PROJECT NAME: City of Sebastian Public Works Complex - Vehicle Shelter Addition
APPLICANT: The City of Sebastian
1225 Main Street
Sebastian, FL 32958
(772) 589-5330
SITE ADDRESS: 505 Airport Drive West
OVERALL PROPERTY: 20.96 Ac.
LIMITS OF DEVELOPMENT: 8.70 Ac. (379,068 SF) (Previously Developed)
TAX ID NUMBER: 30382200001000000009.0 & 30382200001000000000.1
100-YR FLOOD ZONE: Zone 'X' Per Flood Insurance Rate Map (FIRM) No. 12061C0085H
Community Number 120123, Panel 0085 Suffix H, Map Revised
Date December 4, 2012

CURRENT ZONING: IN - Industrial
CURRENT LAND USE: Industrial
PROPOSED WORK: Installation of 100' x 180' x 22' vehicle shelter.
Shelter will have two sides (East and West elevation each 100').
The Shelter will be open on the North and South elevation.
Metal roof will match existing green metal roof of the existing building.
Enclosed E and W elevations will have beige metal siding
matching existing building.

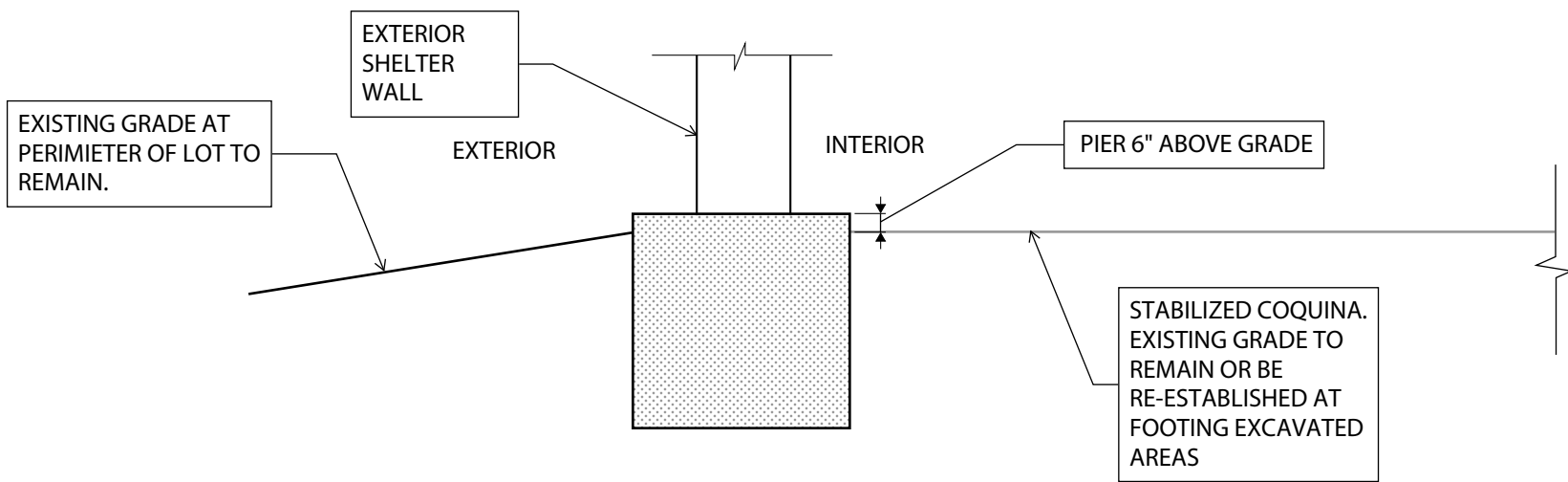
BUILDING USE:		EXISTING	
Office		12,472 SF	
Warehouse / Storage*		11,801 SF	
Shed (Conex box)		170 SF	
Total		24,443 SF	
*Includes Only Enclosed Portions of Structure.			
LOT COVER:		EXISTING	PROPOSED
Building (Enclosed)		24,443 SF (6.45%)	
Covered Concrete		12,155 SF (3.12%)	
Concrete		12,228 SF (3.23%)	
Asphalt		90,711 SF (23.93%)	
Stabilized		49,247 SF (12.99%)	18,000 SF of Stabilized area Converts to Covered area
Total		188,784 SF (49.8%)	

OVERALL TOTAL LOT COVER: Remains the same
OPEN SPACE: EXISTING 190,284 SF (50.2%) PROPOSED Remains same
SETBACKS: REQUIRED PROVIDED
(Vehicle Shelter) Front: 20' 38' to East (Airport Dr W)
Side: None 433' to South, 378' to North
Rear: 10' 37' to West (Roseland Rd)

START / FINISH DATE: Spring 2026 - Summer 2026
PARKING: No change to previous provided parking (79 spaces)
DAILY TRIPS: No change to Average Daily Totals (ADT)
DRAINAGE STATEMENT: All stabilized areas were previously considered impervious area in
stormwater calculations. Therefore vehicle shelter addition does not alter
impervious/pervious ratio and no changes to the stormwater system are
required.

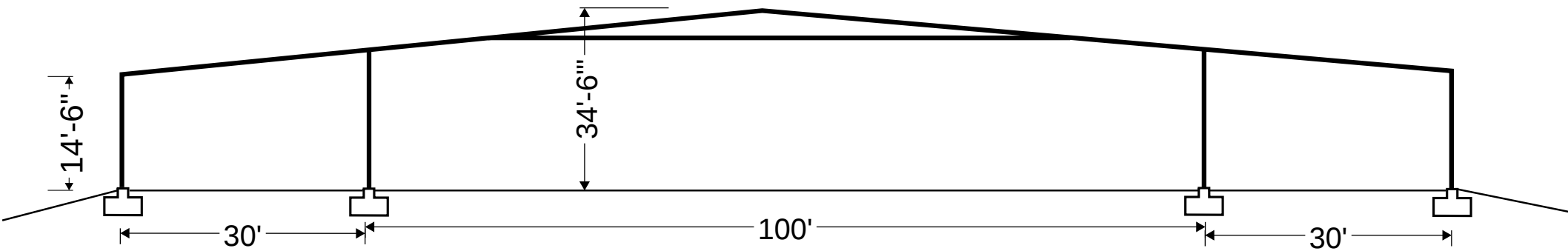
REQUIRED PERMITS:
City of Sebastian:
• Major Site Plan
• Building Department Permit

GENERAL NOTES: This drawing is provided for general site location. All engineering drawings
regarding shelter structure and foundations are to be provided by others. This
plan acts as reference for zoning review purposes only.



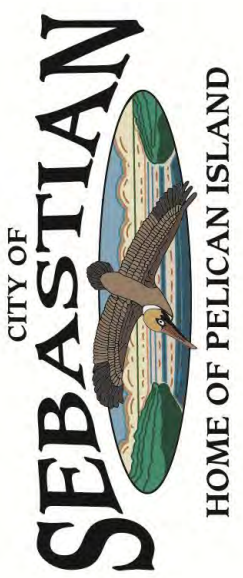
FOUNDATION DETAIL NTS

- NOTES:
1. SEE MANUFACTURER'S ENGINEERING DRAWINGS FOR FOUNDATION SIZES AND REINFORCEMENT SCHEDULE.
2. FOOTINGS TO BE DESIGNED AND CONSTRUCTED PER GEOTECHNICAL REPORT ON FILE FOR 505 AIRPORT DRIVE WEST
AT THE CITY OF SEBASTIAN ENSURING ADEQUATE SUBGRADE AND COMPACTION. ALL UNSUITABLE MATERIAL FOUND TO BE
REMOVED AND REPLACED WITH APPROVED MATERIAL.
3. IF TOP OF BANK FOR NEIGHBORING DETENTION POND IS DISTURBED GRADE IS TO BE RE-ESTABLISHED TO EXISTING CONDITIONS.
6. GUTTERS TO BE INSTALLED BY OTHERS AND DIRECT RUNOFF SO THAT IT DOES NOT EXPOSE FOUNDATIONS.



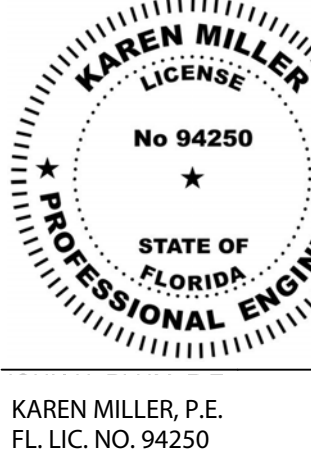
SECTION A-A NTS

- NOTES:
1. SEE MANUFACTURER'S ENGINEERING DRAWINGS FOR X-BRACING LOCATIONS AS WELL AS MORE DETAILED DIMENSIONS.



The City of Sebastian
1225 Main Street
Sebastian, FL 32958

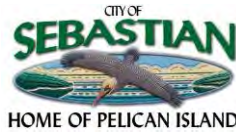
City of Sebastian Public Works Complex
505 Airport Drive West
Sebastian, FL 32958
Vehicle Shelter Site Plan



ISSUE DATE:
MAY 5, 2026

SHEET TITLE:
Vehicle Shelter
Site Plan

SHEET
SP-1
DWG. NO: 1 of 1



**Community Development Department
Comprehensive Plan 2040 – Future Land Use Map Amendment
Local Planning Agency
June 18, 2026**

**LPA Legislative Public Hearing – Recommendation to City Council
Comprehensive Plan Large Scale Future Land Use Map Amendment
for a Specific Site known as Cresswind**

1. **Project Name:** Cresswind Planned Unit Development
2. **Project Applicant:** Kolter Group Acquisitions, LLC.
Darren Weimer
105 NE 1st Street
Delray Beach, Florida 32967
3. **Requested Action:** Change in Future Land Use from:
* IRC AG-1 (Agricultural -1) to VLDR (Very Low Density Residential, 3 du/ac) – 382.48 ac
4. **Project Location:** Section 12, Township 32S, Range 38E
Subject Parcels are 382.48 Acres, More or Less:

32381200000300000001.0 32381200000300000001.1
32381200000300000001.2 32381200000300000001.3
32381300000300000001.1 32381200000300000002.0

5. **Project Description:**
The applicant, Kolter Group Acquisitions, LLC., has made application to amend the land use designations for the above listed parcels. The subject area consists of 382.48 acres, more or less. The parcels' land use amendment proposal is for Very Low Density Residential, which is similar as the adjacent land use surrounding this these properties.

Large Scale Amendments are defined by Florida Statutes to be 50 acres or more, and are required to be reviewed by the State and its agencies through their expedited review process. This amendment will be transmitted to the State if approved by City Council for transmittal at their 1st reading and public hearing.

6. **Site Data:**

a. **Site Characteristics**

- | | | |
|-----|------------------------------------|---------------------------|
| (1) | <u>Total Acreage:</u> | 382.48 acres |
| (2) | <u>Current Land Use(s):</u> | (IRC) Agricultural (AG-1) |
| (3) | <u>Current Zoning:</u> | (IRC) Agricultural (A-1) |

b. **Adjacent Properties:**

	<u>Zoning</u>	<u>Existing Use</u>	<u>Future Land Use</u>
North:	A-1 (IRC)	Vacant	MU
East:	A-1 (IRC)	Golf Course/Country Club	AG-1 (IRC)
West:	A-1 (IRC)	Single Family/Agricultural	AG-1 (IRC)
South:	A-1 (IRC)	Agricultural	AG-1 (IRC)

7. **Comprehensive Plan Consistency:** Per Land Development Code Sec. 54-1-2.9, the following shall be considered in deliberations:

- a. **Consistency with other elements of the plan:** The proposed future land use of LDR for these properties will be consistent with other elements of the Comp Plan in that the site can achieve access to transportation, utilities, recreation and open space, etc. thus adhering to proposed Goals, Objectives, and Policies that the Comp Plan lays out.
- a. **Conformance with ordinances:** The proposal is in conformance with applicable substantive requirements of the Code of Ordinances and Land Development Code, and no changes to these ordinances are required at this time due to this request.
- b. **Changed Conditions:** The land is no longer being used as a sand mine. The proposed change of the existing future land use designations is consistent with the current proposed development of the properties.
- c. **Land Use Compatibility:** The change in land use provides for a compatible land use adjacent to similar land uses, and will implement the Comp Plan policy for LDR.

Policy 1-1.2.1: Very Low Density Residential Development (LDR). Areas designated as Very Low Density shall accommodate up to three (3) dwelling units per acre and shall be comprised of primarily single-family detached homes on individual lots.

- d. **Adequate Public Facilities:** Public facilities requirements for this proposed land use can be provided. **The parcels are located within the established Urban Service Boundary Area.**
- e. **Natural Environment:** An environmental assessment of the subject property will be required as part of site development application. All natural resource protection measures, including tree protection, wetlands, and listed species, will be required as part of the permitting and development process.
- f. **Economic Effect:** **No adverse economic effects will occur by this change in land use.** Additional ad-valorem taxes will be generated from the change of Agricultural use to Residential use.
- g. **Orderly Development:** The proposed land use change is consistent with the Land Development Code and the Comprehensive Plan, and provides an orderly development pattern.
- h. **Public Interest:** The proposed change in land use does not appear to be in conflict with the public interest and is in harmony with the purpose and intent of the City of Sebastian Comprehensive Plan 2040 and Land Development Code.

8. **Conclusion:** The requested land use change from (IRC) AG-1 to VLDR is consistent with Comprehensive Plan policies for Very Low-Density Residential Development and Allocating Residential Development, and the Future Land Use Map, and as such, staff supports a recommendation of approval to the City Council from the Local Planning Agency.

Jim Mann
PREPARED BY

6/10/2026
DATE

CRESSWIND PROJECT NARRATIVE-ANNEXATION STUDIES

Request(s): Annexation and Comprehensive Plan
Land Use Amendment
Submittal: November 01, 2024
Insufficiency Resubmittal: April 25, 2025



Urban Design
Land Planning
Landscape Architecture

APPLICATION REQUEST

On behalf of the Applicant, Kolter Group Acquisitions, LLC, we respectfully submit this application for a voluntary Annexation and Comprehensive Plan Land Use Amendment (Large Scale) for the project known as Cresswind.

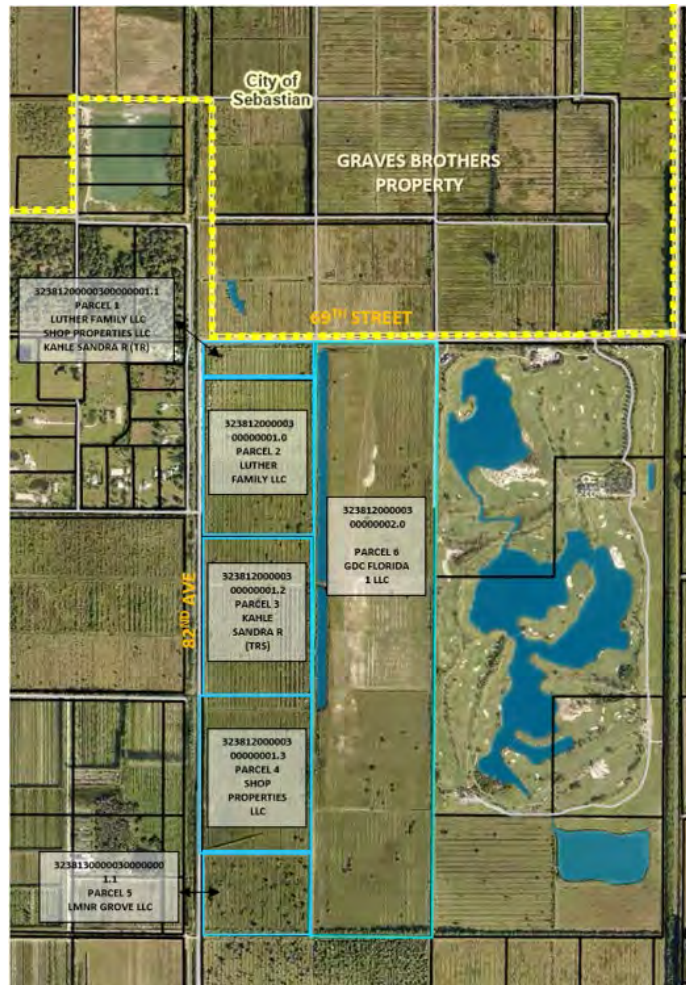
The subject property is a 382.48-acre site, comprised of six (6) parcels, located south of 69th Street and east of 82nd Avenue in unincorporated Indian River County, contiguous to the existing corporate limits and boundaries of the City of Sebastian, and identified by the Property Appraisers records under following property control numbers:

32381200000300000001.0
32381200000300000001.1
32381200000300000001.2
32381200000300000001.3
32381300000300000001.1
32381200000300000002.0

The subject property has a future land use designation of Agricultural, 1 dwelling unit per 5 acres ("AG-1") and zoned Agricultureal-1 district, up to 1 unit per 5 acres ("A-1"). The subject property is undeveloped agricultural land which is currently being used for grazing cattle.

In accordance with Comprehensive Plan Policy 1-2.4.1, submitted with the Annexation is Future Land Use Map Amendment application to amend the future land use designation for the subject property to City of Sebastian Very Low Density Residential - 3 du/ac ("VLDR"), in order to achieve consistency with the City's Future Land Use Element of the adopted Comprehensive Plan 2040.

A Rezoning application is also being submitted concurrently to rezone the subject property to City of Sebastian Planned Unit Development-Residential ("PUD-R") zoning district. Provided with the applications is a Conceptual Development Plan. The proposed plan of development includes 900 single-family lots, with varying lot widths, and will emphasize open space, lakes, and community amenities to ensure a high quality of life for all residents. The community will be deed restricted to "active adult" which allows for only individuals that are age 55 or older to reside/live in the community.



Project Location Graphic

As part of this request, the Applicant is providing an Annexation Study in accordance with Objective 1-2.4.1 including statements on Impact on Public Facilities and Services, Fiscal Analysis, Environmental Impacts, Compatibility with City's Comprehensive Plan and Compatibility with Surrounding Areas. A Conceptual Development Plan is also provided, supporting the application (Exhibit J).

REVIEW CRITERIA

This application requests the annexation of the subject property to incorporate from the jurisdiction of Indian River County into the City of Sebastian. With the annexation, a request is made for the subject property to apply the City's Future Land Use of Very Low Density Residential.

The Annexation application is in compliance with Statutory Requirements (Florida Statutes (F.S.) Chapter 171.044, Voluntary Annexation) and consistent with the applicable Objectives and Policies of the City's Comprehensive Plan.

Objective 1-2.4: Annexation Studies. Consistent with Objective 1-2.2. and its related policies, the City acknowledges a need to prevent urban sprawl and disjointed urban service delivery systems. The result of adjacent properties along the same corridor being governed by two different sets of development regulations is more likely to result in a lack of coordination leading to poor urban design and a corridor that does not function as well as it should. In addition, The City desires to develop a plan for managing annexation of unincorporated enclaves, the annexation reserve areas as well as fringe areas adjacent to the City, especially for potential economic centers within the incorporated area.

Policy 1-2.4.1: Parameters of the Annexation Studies. The City of Sebastian may require an analysis for areas considered for annexation incumbent upon the property's complexity and based on the following:

- Property owners requesting voluntary annexation will provide an annexation study unless an annexation study covering the same area has previously been completed;

Response: *Provided herein is an Annexation Study along with supporting documentation for the voluntary annexation request.*

- A future land use map amendment application will be required to be submitted concurrently with annexation requests over a land area size of greater than 10 acres;

Response: *A future land use map amendment application has been submitted concurrently which requests an amendment of the subject property from County AG-1 to the City's future land use designation of Very Low Density Residential.*

A City of Sebastian annexation study may include but is not limited to:

- Review and evaluation of Indian River County land development forecasts within the unincorporated urban area together with supportive documentation;
- Analysis of area to be annexed of incorporated enclaves and subareas within the unincorporated urban area, including:
 - Population and housing;
 - Parks and recreation facilities;
 - Traffic circulation system;
 - Water and wastewater service;
 - Stormwater facilities/Drainage;
 - Natural water basins;
 - Level of Service analysis; and
 - Impact of development on state and federally listed protected species.

- Protect urban population and employment trends and estimate land area required to accommodate projected residential and nonresidential activities;
- Analysis of proposed land uses to determine achievement of comprehensive plan goals of sustainable land use mix;
- Analysis and determination of impacts to municipal and County services including police & fire protection, utilities, transportation, parks, recreation etc., to meet standards outlined in the Comprehensive Plan; and/or
- Fiscal impact analysis and determination of future capital improvements to meet such basic services such as police protection and utilities.

Response: Included with this Justification Statement are the following contents in accordance with the annexation studies requirements which support the request for annexation and a future land use redesignation of Very Low Density Residential (3 du/ac).

Statement

- 1.0 Impact on Public Facilities and Services
- 2.0 Fiscal Analysis
- 3.0 Environmental Impacts
- 4.0 Compatibility with City's Comprehensive Plan
- 5.0 Compatibility with Surrounding Areas

Attachments

- Exhibit A Project Narrative – Annexation Study
- Exhibit B Property Appraiser Cards
- Exhibit B Warranty Deeds
- Exhibit D Legal Description
- Exhibit E Consent Forms (Ownership)
- Exhibit F Applicant Entity Information
- Exhibit G Project Location Map
- Exhibit H Existing & Proposed FLUA Maps
- Exhibit I Existing & Proposed Zoning Maps
- Exhibit J Conceptual Development (Master) Plan
- Exhibit K IRC 2045 Cost Feasible Roadway Plan
- Exhibit L Transportation Facilities Analysis
- Exhibit M Environmental Assessment
- Exhibit N TAZ Maps
- Exhibit O Survey

1.0 Impact on Public Facilities and Services

Located at the southeast corner of 69th Street and 82nd Avenue, the subject site is situated in a location which supports urban development. The subject site has access to the necessary road network (existing and planned thoroughfare roads), existing water and sewer utilities and existing drainage facilities to accommodate the proposed development.

A Conceptual Development Plan has been prepared and is provided with this application. The proposed plan of development consists of an active, age-restricted 55-years and older residential community including 900 single-family lots, with varying lot width, and a 7-acre recreation amenity. As an age-restricted community, at least one member of the household must be at least 55 years old.

It is projected that 80% of the units will be occupied by permanent resident households, while the balance will be seasonal. Assuming an average resident household of 2 residents, buildout population is projected at 1,440 residents (i.e. 2 residents/household or 1.6 persons per dwelling unit.).

Access to the site is provided off of 82nd Avenue and 69th Street, with a functional street network provided within the community to include right-of-way and pedestrian sidewalks. A community amenity is proposed central to the site, along with a passive park, and a multitude of lakes. The perimeter of the site will include 50-foot landscape buffers on all sides, and other landscape areas are planned within the site. The project will also dedicate right-of-way along 82nd Avenue of varying measurement (approximately 92.7' and 75.2'), dedicate 50' of existing canal along the south property line (approximately 2.79-acres), and a 1.40-acre drainage tract to Florida Department of Transportation ("FDOT") along 82nd Avenue.

The Comprehensive Plan Land Use Element, Transportation & Mobility Element, and the Governance & Implementation Element establishes standards for Concurrency management and specifically, standards for Transportation, Potable Water, Wastewater, Drainage and Recreation. Level of Service standards for these facilities are defined in the City's Land Development Code, and specifies that adequate provisions for these services are necessary to support new development. Provided herein is an analysis that supports that adequate traffic, utilities, drainage, and other facilities either exist or are planned in the vicinity of the site.

Transportation

The subject site has access to the existing and proposed grid network of roadways via 69th Street and 82nd Avenue; both are federally functionally classified as major collector roadways. Immediately east of the development, 66th Avenue is a 4-lane divided roadway from SR-60 to CR-510 and serves as a minor arterial. 82nd Avenue is a priority project to be constructed as a 2-lane roadway from 26th Street to 69th Street. 82nd Avenue is planned to be extended between 69th Street and CR-510 as part of the approved Graves Brothers property Annexation. The FDOT is currently widening CR-510 to 4-lanes from CR-512 to 87th Street and is planned

to widen eastward to US-1. The extension of 74th Avenue between 69th Street and CR-510 is also planned with the Liberty Park development. The grid network of roadways will ensure that the travelling public and emergency services will have multiple routes to serve the site.

Provided with this application is the Cost Feasible Plan Map, from the 2025 Indian River County Long Range Transportation Plan (Exhibit K).

Potable Water Service and Capacity Analysis

The subject site shares its northern boundary along 69th Street with the Graves Brothers' property, which also marks the southern limit of the Urban Service Boundary in this portion of the County. Through recent annexations and PD-TND (Planned Development - Traditional Neighborhood Design) approvals, the Urban Service Area Boundary has expanded west of 66th Avenue to 90th Avenue in this region of the County. Should this annexation be approved by the City Council, utilities will be provided by Indian River County pursuant to an existing Interlocal Agreement between the City of Sebastian and Indian River County.

Potable Water Service and Capacity Analysis:

Indian River County currently has a 24-inch water transmission main at the intersection of 66th Avenue and 77th Street. The point of connection for the proposed development would be at the northeast corner of this intersection. Numerous coordination meetings have been held with the Indian River County Utility Department regarding the extension of potable water service to the subject site. The preferred alignment is to extend the County water main south along 66th Avenue to 69th Street. From there, the water main would run west along 69th Street to the subject site. A secondary extension from a connection point at 61st Street, east of 66th Avenue, will create a looped water system, as required by the County.

IRC Potable Water Capacity:

The County currently has a permitted water treatment capacity of 20.1 MGD (million gallons per day), although the existing Consumptive Use Permit (CUP) allows for a groundwater allocation of 12.84 MGD ADF (average daily flow). The County has recently obtained a modification to the CUP, increasing the allocation to 16.23 MGD to meet projected demand through 2033.

Indian River County's public water system consists of two geographic service areas—North County and South County—each served by its own water treatment plant. According to Chapter 3B, Potable Water Sub-Element, of the County's 2030 Comprehensive Plan, the two plants are interconnected, allowing either to serve the other's service area as needed.

Current and Projected Water Demand Calculations:

- Current County Demands: 6,060,000 GPD
- Current Commitments Against Capacity: 232,000 GPD
- Total County Demands: 6,292,000 GPD
- Proposed Cresswind Demands (900 units x 250 GPD): 225,500 GPD

- IRC Public Water System Current Capacity: 16,230,000 GPD
- Excess Capacity Including Cresswind Demands: 9,713,000 GPD

Based on the referenced data, we believe the County's potable water capacity is sufficient for the estimated demands anticipated by Cresswind Subdivision.

Wastewater Service and Capacity Analysis:

Indian River County currently operates sewer facilities located just east of 66th Avenue at 61st Street and 57th Street. The proposed project will be serviced by these existing facilities. The preferred alignment for utility extension is to extend the County's sewer force main west along the public right-of-way of 61st Street to the subject site.

IRC Wastewater Capacity

The project will be served by the Central Regional Wastewater Treatment Plant, which provides wastewater treatment for the portion of the mainland generally bounded by I-95 to the west, 69th Street to the north, the Indian River Lagoon to the east, and the City of Vero Beach and 26th Street to the south. The plant is located north of 49th Street in the unincorporated community of Gifford.

Within the County system, the Central Regional Wastewater Treatment Plant is interconnected with the North County Regional Plant. Additionally, there is a limited connection to the West Regional Plant. These interconnections provide flexibility in determining which facilities may need to be expanded to accommodate future demand.

Current and Projected Wastewater Demand Calculations:

- **Current County Demand:** 2,253,000 GPD
- **Proposed Cresswind Demand (900 units x 250 GPD):** 225,500 GPD
- **IRC Public Wastewater System Current Capacity:** 4,000,000 GPD
- **Excess Capacity Including Cresswind Demand:** 1,521,500 GPD

Before any site development approval, the City's Land Development Regulations require evidence that adequate public facility capacity exists to support the proposed development. The Indian River County Department of Utility Services (IRCDUS) has adopted and enforces an impact fee program (via IRC BCC Ordinance 91-9) to ensure the long-term provision of adequate levels of service. According to Ordinance 91-9:

"The fee is charged to real property owners to fund the capital cost incurred by the water and wastewater utility to provide capacity to serve new utility customers." Refer to Section 2.0 – Fiscal Analysis, Impact Fees for the estimated water and sewer impact fees.

In addition to impact fee payments, IRCDUS requires developers to construct and fund all necessary utility extensions to the site, including all on-site infrastructure. The County may

request that the proposed infrastructure be upsized to accommodate anticipated future demands. In such cases, the County will reimburse the developer for the additional cost associated with upsizing the infrastructure. Upon completion, the utility infrastructure must be conveyed to the County for ownership and maintenance.

Drainage (Stormwater Facilities)

The property is located entirely within the Sebastian River Improvement District (SRID), a Chapter 189 and 298 special district tasked with managing stormwater through the operation and maintenance of a gravity-based water control system. This means that stormwater infrastructure is already in place to provide the site with appropriate and legally compliant drainage.

The site borders the east side of the Lateral C Canal, and Sub-lateral C-8 runs along the property's southern edge. Lateral C follows a natural slough and forms part of the headwaters of the South Prong of the St. Sebastian River. Several sub-laterals, including C6E through C8E, run across the site from east to west and drain the majority of the property westward into Lateral C.

Stormwater requirements are outlined in Chapter IV (Concurrency Management) of the City's Land Development Code and include:

1. Post-development runoff cannot exceed pre-development runoff for a 25-year, 24-hour storm event.
2. The first one inch of rainfall must be treated on-site.

At the time of site plan submittal, all projects are reviewed for compliance with both local and state stormwater standards. These standards require on-site retention, pollutant control, floodplain storage preservation, and compliance with minimum finished floor elevations. The proposed development must also meet discharge criteria set by the City, SRID, and the St. Johns River Water Management District (SJRWMD), the agency responsible for environmental permitting in this region.

As a result, any future development on this site will be required to maintain pre-development discharge rates and pollutant levels. While the majority of the property lies within FEMA-designated Flood Zone X—outside the 100-year floodplain—portions of the site are located within Flood Zone AE. To address this, the overall stormwater management system will include floodplain compensation to offset any impacts within the AE-designated areas.

The SRID enforces stricter post-development runoff limits than the City, capping discharge at a maximum of 2 inches of runoff in a 24-hour period. This requirement provides an added layer of drainage control beyond the City's own standards.

Before development approval, the City requires confirmation that the project, once built and operational, will comply with all applicable regulations. The City also administers a stormwater

management program to ensure long-term system performance. As part of this program, the site will be subject to an annual stormwater impact fee, assessed through the property tax bill.

The City of Sebastian, through Resolution No. R-24-41 adopted in August 2024, requires all residences to pay a stormwater utility fee. This fee is authorized under Section 102-125 of the City of Sebastian's Code of Ordinances and is established as a non-ad valorem assessment, collected by the Indian River County Tax Collector and included on the annual property tax bill. The fee is based on an Equivalent Residential Unit (ERU) rate of \$14.00 per month. Since the proposed project is intended to include 900 units, the expected annual stormwater utility fee revenue is approximately \$151,200.00 (900 units × \$14.00/month × 12 months/year)

Recreation

The City's goal is to provide well planned, active and passive recreation and open spaces ensuring a comprehensive system of parks, recreational facilities, and open space that meets the health, safety and welfare needs of City residents and visitors and which enhances the natural environment of the City. Policy 6-1.1.1 Table 6-1 includes the Level of Service Standards for Neighborhood and Community Park and Recreation Facilities including 2-acres of Neighborhood Park and 2-acres of Community Park for every 1,000 residents in the City.

Per Table 6.9 of the Recreation and Open Space Element, existing supply of Neighborhood Parks is 3.04 acres per 1,000 residents and existing supply of Community Parks is 2.19 acres per 1,000 residents. Per the Comprehensive Plan supply is currently meeting demand.

Based on the proposed age-restricted 55-years and older residential community with an estimated buildout population of 1,440 residents, the onsite demand for Neighborhood and Community Parks using City standards is 5.76-acres.

The proposed Conceptual Development Plan contains a 7-acre recreation amenity. With a principal resident age range of 65 to 72 years, onsite recreation activities and programs will be oriented to this age-range, as opposed to many of the facilities listed in Table 6-10 of the Recreation and Open Space Element. Facilities such as a pool, exercise facilities, and bocci and pickleball courts are likely to be included. In addition, more passive events and programs such as exercise classes, arts and crafts, special events, and cultural enrichment and social clubs will be provided. Including these types of facilities, events and programs will likely meet the recreation demands of the residents.

In accordance with Policy 6-1.17, the City will enforce provisions for the mandatory dedication of land for parks and recreation or fees in lieu thereof for all development with new dwelling units. This fund is used to finance new capital improvements and manage and operate existing facilities. The estimated recreation fee collected by The City for the proposed development project is a one-time fee of \$975 per unit. Refer to Section 2.0 Fiscal Analysis, Impact Fees for the estimated recreation impact fees.

2.0 Fiscal Analysis

The proposed annexation of 382.48-acres into the City of Sebastian and amendment to the future land use designation of Very Low Density Residential will have a positive Fiscal Impact upon the various governmental entities in Indian River County.

The following is an analysis summarizing impact fees, Ad Valorem and Non-Ad Valorem taxes, and utility taxes and franchise fees generated by the proposed 900 unit 55-years and older residential community.

Impact Fees

One-time impact fees are imposed by both the City of Sebastian and Indian River County. An estimate of the fees to be generated by the proposed 900-unit residential community is presented in the following table.

Taxing Authority	Impact Fee	Fee Per Dwelling Unit (\$)	Total Fee (\$)
Indian River County	Public Buildings (1)	465.00	418,500
Indian River County	Fire/Emergency Services (1)	312.00	280,800
Indian River County	Transportation (1)	7,553.00	6,797,700
Indian River County	Educational Facilities (1)	1,310.00	1,179,000
Indian River County	Water Facilities	1,463.00	1,316,700
Indian River County	Sewer Facilities	2,624.00	2,361,600
City of Sebastian	Recreation Facilities	975.00	877,500
Total Fee		14,702	13,231,800

(1) Assumes a residential unit of at least 2,500 sq. ft.

Ad Valorem and Non-Ad Valorem Property Taxes

Ad Valorem and Non-Ad Valorem tax estimates are based upon the following assumptions:

1. Of the 900 residential units, 80% (720 units) will be occupied by permanent resident households. The balance, 20% (180 units) will be seasonally occupied.
2. The average selling price is \$750,000 per unit.
3. Basic taxable value is established at 85% of the selling price (\$637,500). No portability of a previous taxable value is assumed.
4. Resident-occupied units will be awarded a single \$25,000 homestead exemption

Based upon the above, taxable values are established as follows: (1) resident-occupancy - \$612,500; and (2) seasonal occupancy - \$637,500. The total taxable value of the proposed 900-unit community, based upon these assumptions, is \$555,750,000.

Estimates of Ad Valorem and Non-Ad valorem taxes generated by the proposed 900-unit community are presented in the following table:

Annual Ad Valorem and Non-Ad Valorem Tax Estimates

A. Ad-Valorem Taxing Authority	Millage	Tax Amount (\$) (1)
County General Fund	3.5475	1,971,523
Emergency Services District	2.3531	1,307,735
School State Law	3.005	1,670,029
School Local	2.748	1,527,201
City of Sebastian	3.1955	1,775,899
St. Johns River District	0.1793	99,646
Sebastian Inlet	0.1628	90,476
Mosquito Control	0.24	133,380
Hospital District	0.765	425,149
Florida Inland Navigation Dist.	0.0288	16,006
Land Acquisition Bond	0.0639	35,512
Total Ad Valorem Tax	16.2889	9,052,556

(1) Based upon an aggregate taxable value of \$555,750,000

B. Non-Ad Valorem Tax Estimate

B. Non-Ad-Valorem Taxing Authority	Rate (\$) (2)	Tax Amount (\$)
County Landfill Fee	163.13	146,817
Sebastian Waste Collection	206.70	186,030
Sebastian Stormwater Services	168.00	151,200
Total Non-Ad Valorem Tax	537.83	484,047

(2) Rate per dwelling unit

C. Ad Valorem and Non-Ad Valorem Tax Totals

C. Ad Valorem Non-Ad-Valorem Tax Totals	Rate (\$) (3)	Total Tax Amount (\$)
Ad Valorem Tax Total	10,058.00	9,052,556
Non-Ad Valorem Tax total	537.83	484,047
Total Non-Ad Valorem Tax	10,595.83	9,536,603

(3) Rate per dwelling unit

Sources: Indian River County Property Appraiser and Tax Collector's offices, County Ordinance 2020-005 and Applicant's input regarding unit pricing and occupancy.

Utility Service Taxes and Franchise Fees

Utility Service Taxes are imposed by the City of Sebastian on electricity and water and sewer usage at a rate of 10% of the monthly bills (Source: Sebastian 2024 – 2025 Annual Budget). In addition, a 5.9% Franchise Fee is imposed on electricity usage. It is estimated that the electric and water and sewer bills in the proposed 900-unit residential community will average approximately \$200 per month (electric) and \$60.00 per month (water and Sewer). Based upon these estimates, average annual service charges are as follows: (1) electricity use - \$2,400; and (2) water and sewer use - \$720.

At 10% of the service charges, an annual Utility Service Tax of \$310 per unit is estimated; a total of \$279,000 per year for the 900-unit community. At 5.9% of the electricity service charges, an annual electricity Franchise Fee of \$142 per unit is established; a total of \$127,800 per year for the 900-unit community.

Annual Revenue Generated to Sebastian

Total City of Sebastian revenues generated by the proposed 900-unit community are as follows: (1) One-time Impact Fees - \$877,500; (2) Annual Ad Valorem Taxes - \$1,775,899; (3) Annual Non-Ad Valorem Taxes – 337,230; (4) Annual Utility Service Fees - \$279,000; and Annual Franchise Fees - \$127,800. Total annual revenue generated is estimated at \$2,519,929.

Fiscal Impacts to Sebastian

There are no, or minimal, specific fiscal impacts to the City for the following services which are provided by other entities or paid directly by the developer of the proposed residential community:

1. Emergency services: Emergency services are provided by Indian River County which collects taxes on all properties to defer operating and maintenance costs, and collects impact fees assessed at time of building permit application on all new construction (see above) to mitigate the costs for capital improvements.
2. Utilities: Water and wastewater services are provided by Indian River County and FPL. The City of Sebastian collects Utility and Franchise fees (see above). Indian River County collects impact fees to mitigate the costs for capital improvements.
3. Streets and drainage, maintenance: There is no fiscal impact to Sebastian. All roads, driveways, parking areas and required drainage facilities within the proposed residential development will be owned and maintained either by Property Owner Association or a Community Development District. Thoroughfare roads adjacent to the site which

are identified the Indian River Metropolitan Planning Organization on its thoroughfare plan, including regional roadway needs are eligible to receive funds from the collection of transportation impact fees at the time of building permit application on all new construction.

- 4. Code enforcement: There is expected to be a negligible fiscal impact to Sebastian. The residential development with most improvements maintained by an HOA. Property maintenance and operation will also be administered by the HOA.
- 5. Building, zoning and inspection services: Fees are charged directly to, and paid by the developer by the City to fund services provided.
- 6. Police: The need for additional police is typically correlated to residential population growth. Fiscal impacts are minor. Using data from the City's 2024/2025 Annual Budget, a projected population increase of 1,440 residents requires 4 additional police officers (at one officer per 340 residents) at an approximate cost of \$98,000 per officer or \$392,000 per year.

Fiscal Impacts Summary

Annexation to the City and approval of the proposed age-restricted 55-years and older residential community will result in a net positive fiscal gain, as follows:

Annual Revenues:

Ad Valorem Tax	\$ 1,775,899
Non-Ad Valorem Tax	\$ 337,230
Utility Service Fees	\$ 279,000
Franchise Fees	\$ 127,800
Total Annual Revenue	\$ 2,519,929

Less Annual Expenses:

Police Services	\$ 392,000
-----------------	------------

Net Annual Fiscal Increase \$ 2,127,929

3.0 Environmental Impacts

Any environmental impacts caused by potential development of the site would be similar, whether development was to occur in Indian River County or the City of Sebastian.

The subject site is bounded to the west by abandoned citrus groves and large-lot single-family residences, to the north by abandoned citrus groves (Graves Brothers property), to the east by Quail Valley Golf Club and abandoned citrus groves, and to the south by abandoned citrus groves. The subject site is located within Natural Water Basin 22.

A preliminary environmental site assessment was conducted in August 2024 by EW Consultants, Inc. (see Exhibit M), the project area consists of abandoned citrus groves which are now used for cattle grazing. Portions of the site, in particular within the southern, west-central and northeast portions, contained standing water and/or saturated soils due to an inactive and unmaintained drainage system. A major ditch system is also present on-site consisting of a large north-south ditch located in the center of the site (running from the central portion north to 69th Street). Secondary or tertiary ditches existing in an east-west fashion throughout the site, as well.

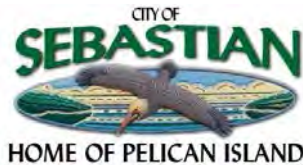
No intact native habitats were observed on the subject site, however there are areas on site, particularly water resources (ditches) that could provide habitat for various listed bird species, and sandy uplands serve as potential burrowing and foraging habitat for the gopher tortoise. The proposed development plan is consistent with the Comprehensive Plan Conservation & Coastal Management Element Objective 5-1.1 and 5-1.2. Additional listed species surveys are on-going in 2025 and will be required prior to new construction activities. Should gopher tortoises be discovered, they will be relocated to a state approved receiver site.

It is important to acknowledge that prior to any site development, requisite permits from the Federal government, the State, and local agencies are required, and any wetland or other natural resources that may be located on the subject site are to be protected by Federal, State, and City regulations.

4.0 Compatibility with City's Comprehensive Plan

Approval of the annexation and redesignation to the City's future land use designation of Very Low Density Residential Development ("VLDR"), would result in a development which would be compatible with surrounding areas and will be compatible with the City's long-term objectives and goals adopted in its Comprehensive Plan.

The subject site consists of abandoned citrus groves which are now used for cattle grazing, that is no longer sustainable. Annexation and redesignation to the VLDR future land use designation provides the flexibility to allow the site owner to develop, and the City of Sebastian to provide additional housing options for the "active adult" demographic (age 55 or older). Furthermore, the subject site is adjacent ±2,044-acres of land within the City of Sebastian,



Community Development Department Rezoning & Conceptual PUD Plan Applications Staff Report

1. **Project Name:** Cresswind Planned Unit Development
2. **Requested Action:** Rezoning request for a PUD-R designation, and the requisite approval of a Conceptual PUD Development Plan
3. **Project Location**
 - a. **Address:** South of 69th Street, East of 82nd Avenue, West Of 78th Avenue, North of Sebastian River Improvement District Ditch Sublateral C-8-E
 - b. **Legal(s):** See survey
 - c. **Indian River County Parcel Numbers:**

32381200000300000001.0	32381200000300000001.1
32381200000300000001.2	32381200000300000001.3
32381300000300000001.1	32381200000300000002.0
4. **Project Owner:** Kolter Group Acquisitions LLC
Darren Weimer
105 NE 1st Street
Delray Beach, Florida 32967
5. **Project Developer:** Same as Applicant
6. **Project Engineer:** MILLS, SHORT & ASSOCIATES
700 22nd Place, Suite 2C & 2D
Vero Beach, Florida 32960
7. **Project Surveyor:** F.R.S. & Associates, INC.
2257 Vista Parkway, Suite 4
West Palm Beach, FL 33411
8. **Project Description**
 - a. **Narrative of proposed action:** The applicant, Kolter Group Acquisitions, LLC., has made application to rezone the above listed parcels. The subject area consists of 382.48 acres. The proposed lot layout of development includes 900 single-family lots, with varying lot widths, and will emphasize open space, lakes, and community amenities to ensure a high quality of life for all residents. The community will be deed restricted to “active adult” which allows for only

individuals that are age 55 or older to reside/live in the community. The lot layout also contemplates a pedestrian movement system, which will feature paved sidewalks located alongside the streets throughout the entirety of the development. The existing land use designation for the site is AG-1 (Agricultural 1 unit/5 acres Indian River County). The applicant has requested a Future Land Use designation, consistent with the City of Sebastian Comprehensive Plan, of VLDR (Very Low Density Residential, 3 du/ac) through a separate application.

The requested zoning of PUD-R (Planned Unit Development – Residential) requires approval of a supplementary conceptual plan for the proposed development in accordance with LDC Section 54-4-20.2(b). The submitted plan outlines a total of 900 single-family residential units for a proposed density of 2.35 units/acre. Access to the development will be from 69th Street from the north, and via 82nd Avenue to the west. The project is located within the Urban Service Boundary Area, as the annexation into the City of Sebastian has been approved, and can be provided water and wastewater services by Indian River County Utilities.

b. Current Zoning: A-1 (Agricultural – 1 d/u per 5 acres) County

Current Land Use: AG-1 (Agricultural – 1 unit/5 acres) County

c. Adjacent Properties

	<u>Zoning</u>	<u>Current Land Use</u>	<u>Future Land Use</u>
North:	A-1 (IRC)	Vacant	MU
East:	A-1 (IRC)	Golf Course/Country Club	AG-1 (IRC)
West:	A-1 (IRC)	Single Family/Agricultural	AG-1 (IRC)
South:	A-1 (IRC)	Agricultural	AG-1 (IRC)

d. Site Characteristics

- (1) Total Acreage:** 382.48 acres
- (2) Current Land Use(s):** Agricultural and Single Family Residential
- (3) Soil:** *Wabasso*, wet fine sand, 0 to 2 percent slopes (non-hydric) – 13
Pineda, wet fine sand, 0 to 2 percent slopes (non-hydric) – 16
- (4) Vegetation:** Non-native unimproved pastureland
Non-descript pasture grasses, Brazilian Pepper, Laurel Oaks, and Cabbage Palms
- (5) Flood Hazard:** Zone X/AE
- (6) Water Service:** Indian River County Utilities
- (7) Sanitary Sewer Service:** Indian River County Utilities
- (8) Parks:** On-Site Recreational Amenities

- (9) **Police/Fire:** Sebastian Police - 6 miles north
County Fire – 3 miles east
3 miles north

9. **Comprehensive Plan Consistency**

- a. **Future Land Use:** Very Low Density Residential (VLDR- 3 units per acre)

b. **Level of Service**

- (1) **Traffic:** The estimated preliminary trip generation for the proposed PUD will create an average of 4,526 daily trips. Therefore, the proposed development will create an increased demand on the existing roadway network. Traffic impacts to neighboring roadways and intersections will be analyzed during the preliminary plat application and through a full Traffic Impact Analysis to determine mitigation strategies and any possible off-site roadway improvements. The subdivision incorporates two “primary” access points; one of which will be a direct access to 82nd Avenue to the west and one to 69th Street in the north. Currently, 82nd Avenue is a substandard roadway and as such, off-site improvements to the street will be required by the developer in coordination with the Florida Department of Transportation and Indian River County. The access off of 69th Street is somewhat improved, but will need to be brought up to the specifications and standards that will be sufficient for the projection of traffic volume.
- (2) **Potable Water:** The property will be serviced by public water provided by Indian River County Utility Services. Several points of connection are available. The applicant will be required to connect to county utilities and has ascertained that adequate capacity is available at the North and South County Public Water Systems to handle the additional projected flows.
- (3) **Wastewater:** The property will be serviced by public waste water provided by Indian River County Utility Services. The applicant will be required to connect to county utilities and has ascertained that adequate capacity is available at the North and Central Wastewater Treatment Facilities to handle the additional projected flows. Points of connection will be determined and reviewed by IRC Utilities.
- (4) **Stormwater:** The level of service standard is regulated by the St. Johns River Water Management District, the same for all developments. The stormwater management system will be internal to the development and managed by the HOA.
- (5) **Recreation:** The proposed PUD will be required to contain minimum open space and recreation areas in accordance with minimum standards as established by the Comprehensive Plan and Land Development Code. The preliminary development plan will be required to demonstrate proper compliance with this regulation. Conceptually, the proposed PUD indicates compliance with these minimum standards.
- (6) **Solid Waste:** There will be an increased demand on solid waste as the property is currently vacant.

10. **Conformance with Code of Ordinances:** The proposed rezoning and conceptual PUD plan is consistent with the Code of Ordinances.

11. **Changed Conditions:** Existing site consists of pastureland with a proposed change in use to single-family residential.
12. **Land Use Compatibility:** Subject property is adjacent to low density residential, and agricultural land uses. Very low density single-family residential provides for consistency with relation to future growth and development.
13. **Adequate Public Facilities:** Public utilities (water, wastewater) will be incorporated within the development of the proposed PUD.
14. **Natural Environment:** The proposed PUD will be required to contain minimum open space and recreation areas in accordance with minimum standards as established by the comprehensive plan. The preliminary development plan will be required to demonstrate proper compliance while also incorporating best management practices for any environmentally sensitive areas.
15. **Economic Effect:** The proposed subdivision provides an additional 382 +/- acres of land area and 900 residential units, which in turn creates an expanded tax base for the City of Sebastian. Fees collected from the development will fund basic services of the City, including stormwater and recreation services. The proposed development will not adversely affect the property values in the area, or the general health, safety and welfare of the community.
16. **Orderly Development:** The proposed conceptual plan is consistent with the comprehensive plan and provides for orderly development given the location of the site, which is adjacent to other residential properties. The property has provided assurance of the availability of sufficient public facilities and access.
17. **Public Interest:** The Comprehensive Plan outlines the necessity to incorporate quality residential developments and housing stock with a mixture of housing types which should be developed as "Healthy Communities." The project, by providing a variety of housing models, and providing a mix of recreational amenities that will support healthy lifestyles and physical activities, is consistent with the future goals and objectives of the City of Sebastian. Therefore, staff finds that the proposed conceptual plan is not in conflict with public interest.
18. **Contents of Conceptual Development Plan (Sec. 54-4-20.2(b)):**
 - a. **Vicinity map:** provided - Zoning and Land Use Maps, attached
 - b. **Property boundaries:** provided – Survey, attached
 - c. **Existing conditions:** provided – Environmental Assessment received
 - d. **Development plan:** provided
 - (1) **Land use:** VLDR (Very Low Density Residential)
 - (2) **Circulation:** The roadway design plan incorporated within the conceptual development plan depicts two points of ingress/egress and an internal circulation system.
 - (3) **Conceptual drainage plan:** Final design of the proposed stormwater system will be

required to be in compliance with SJRWMD and City of Sebastian standards.

- (4) **Density:** 2.35 units per acre
- (5) **Nonresidential use square footage:** none proposed
- e. **Written material:** Provided – PUD Written Justification Statement from Applicant, attached
 - (1) **Planning objectives:** The Sebastian Pines PUD Conceptual Development Plan currently consists of 5 phases. The designation of a property as a PUD is intended to promote creative design. In a PUD, elements of the design such as lot size, setbacks, etc. may be negotiated to allow clustering of open space and recreational areas. The proposed plan indicates that while offsetting requested dimensional considerations with public benefits, compliance with open space, recreation, and stormwater requirements will be met.
 - (2) **Development schedule:** Will provide at preliminary plat submittal
 - (3) **Environmental impact statement:** An initial environmental assessment was submitted for review with the conceptual PUD plan. A full environmental study including all parcels will be provided with the preliminary plat/plan application, and a 100% Gopher Tortoise Survey before landclearing.
 - (4) **Public facilities impact statement:**
 - (a) **Quantity of wastewater generated;** Based on Sebastian's adopted Level of Service for sanitary sewer, which is 250 gallons per day per unit, an estimated 45,000 gallons per day will be generated for the development. Capacity is available and has been verified with Indian River County Utilities by the project engineer.
 - (b) **Description of proposed recreational facilities;** The development will be providing 210 acres of lakes with scenic overlooks connected by an internal trail system. Cumulatively, the proposed facilities meet the subdivision's total recreational space requirement.
 - (c) **Quantity of potable water required;** Based on Sebastian's adopted Level of Service for potable water, which is 250 gallons per day per unit, an estimated 45,000 gallons per day will be generated for the development. Capacity is available and has been verified with Indian River County Utilities by the project engineer.
 - (d) **Estimated number of school age children expected within the development:** The developer must provide a School Capacity Availability Determination Letter (SCADL) from the Indian River County School District with the submittal of the preliminary plat/plan.
 - (e) **Estimated property tax and/or sales tax revenue generated by the project by phase; and** Provided in the written Justification Statement submitted by the applicant, attached

- (f) **Any other positive or negative public facility impact. In addition, the statement shall also include all public facilities impact information that may be submitted as part of the Development of Regional Impact (DRI) review process, as applicable.** This project is not a Development of Regional impact as defined by the Florida Statutes.

f. Open space and landscaped areas: The proposed PUD will provide 210.45 acres (55%) open space to satisfy the minimum standards as established by the comprehensive plan. The conceptual plan indicates areas that will be providing perimeter landscape buffer strips varying in width.

19. Other Matters:

- The developer is requesting consideration in regards to the PUD design for the proposed average lot sizes, lot widths, minimum yard setbacks, maximum building coverage. These design allowances are proposed to be counterweighed with the following additional public benefits:
 - a) The fee for Recreation in Lieu will be calculated accordingly per residential unit and acreage.
 - b) Offsite roadway improvements will be provided along 69th Street for the northern access point.
 - c) Additional land donations to the water management district's canal ROW will be provided to help with improvements to the drainage along that southern boundary line.
- The subdivision is providing the two required main access points:
 - a) Access in the north will be from 69th Street. Currently, it is a substandard street, which, after review of the required Traffic Analysis Report to be submitted with the Preliminary Plat application, will need to be brought up to current design standards by the developer as an off-site improvement, this design and construction will need to be in accordance with the Indian River County Engineer's specifications, including pavement and sidewalk widths, location of utilities, and traffic markings.
 - b) Access in the west will be from 82nd Avenue. Currently, it is a substandard street, which, after review of the required Traffic Analysis Report to be submitted with the Preliminary Plat application, will need to be brought up to current design standards by the developer as an off-site improvement, this design and construction will need to be in accordance with the current Florida Department of Transportation (FDOT) and Indian River County Engineer's specifications, including pavement and sidewalk widths, location of utilities, and traffic markings.
- The perimeter landscape buffers and tracts will be required to have specific landscaping plans included with the Preliminary Plat submittal for staff's review.
- Separate site plans are required for each of the private and public recreational areas/tracts. Compliance with parking standards and landscaping requirements will be reviewed. Model homes are Conditional Uses in the residential zoning districts and as such, will require approval by the PZ Commission.

20. **Conclusion:** The requested rezoning from the existing County A-1 (Agriculture-1), to the City's PUD-R (Residential Planned Unit Development), in addition to the Conceptual PUD Development Plan, is consistent with the Comprehensive Plan, Land Development Code and Code of Ordinances.
21. **Recommendation:** Staff recommends that the Planning and Zoning Commission forward a favorable recommendation to the City Council to approve the requested rezoning, and to approve the Conceptual PUD Development Plan for Cresswind with the following conditions:
- 1) All recreational/amenity areas/tracts are to be completed before 25% of the residential units of the subdivision, or each phase of the subdivision, have received their Certificate of Occupancy. No further Certificates of Occupancy could be issued until the recreational tracts are completed.
 - 2) Off-site improvements to 69th Street and 82nd Avenue shall be in accordance with Indian River County's accepted design standards and approved by the County Engineer and/or Public Works Director.
 - 3) Separate site plan applications, administratively reviewed and approved, shall be required for all of the recreational/amenity areas/tracts. Model homes shall be required to receive conditional use approval by the PZ Commission.

Jim Mann
PREPARED BY

6/11/2026
DATE

ENVIRONMENT

Brevard County buys land near Barefoot Bay for new water plants

**Jim Waymer**

Florida Today

March 17, 2026, 10:11 a.m. ET

Brevard County Commission Tuesday unanimously approved spending \$5 million for 80 acres of land west of Barefoot Bay needed to access new planned sewer and water plants the county will build to meet upcoming stricter federal water quality rules.

The 80 acres is on Edisto Drive, north of Dottie Drive in Grant-Valkaria, and is owned by Michael S. Terrel.

Why does Brevard need a new sewer plant?

A 2021 state law requires eliminating "nonbeneficial surface water discharge" by Jan. 1, 2032.

Explainer

IRS Investigations of Nonprofits

August 2026



EXPLAINER

IRS Investigations of Nonprofits

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EXPLAINER

IRS Investigations of Nonprofits

This explainer was produced for informational purposes only and does not constitute legal advice or substitute for legal counsel.

Members of Congress have [recently urged](#) the IRS to investigate nonprofits for alleged violations of the Internal Revenue Code (IRC) and other federal laws. The FBI and the IRS have also [reportedly](#) launched a joint initiative to investigate nonprofits suspected of funding or supporting domestic terrorism.

The IRS has a legitimate interest in ensuring that nonprofits are complying with requirements to maintain tax-exempt status. However, [lawmakers](#) and nonprofit leaders have raised concerns about the potential for the IRS to engage in politicized investigations of nonprofits. If the IRS misuses its investigatory powers when scrutinizing nonprofits, it can undermine organizations' ability to pursue their missions, infringe on constitutionally protected rights, and open the door to politicized scrutiny of other taxpayers.

To help nonprofits understand and prepare for potential IRS investigations, this explainer describes three tools that the IRS may use to investigate nonprofits: (1) voluntary compliance checks, (2) audits, and (3) criminal tax investigations. For each investigatory tool, the explainer covers what may trigger its use, how the IRS uses it, and legal and institutional protections for nonprofits. The explainer ends by offering practical steps nonprofits can take to prepare for and respond to scrutiny.

While the IRS may use these tools to investigate any tax-exempt organization, as well as individuals and for-profit entities, this explainer focuses on the tools in relationship to [501\(c\)\(3\)](#) nonprofits.

Summary

Compliance checks: The IRS uses voluntary compliance checks to ensure that a nonprofit is complying with recordkeeping and information reporting requirements, and that its activities are consistent with its stated tax-exempt status. During a compliance check, the IRS reviews forms that a nonprofit has submitted, such as the Form 990 series. The IRS may decide to audit a nonprofit if it identifies concerns during a compliance check.

Audits: During an audit (or “examination”) the IRS may examine a nonprofit’s books and records and question its officers and staff to determine if the forms it has filed are accurate and if the nonprofit continues to qualify for tax-exempt status. Conduct that may lead to an audit includes if a 501(c)(3) nonprofit engages in activities that are inconsistent with its exempt purpose, impermissibly further a private benefit, constitute electioneering, or violate proscribed limits on lobbying. If an audit results in an adverse determination, the IRS can take several actions, including potentially revoking a nonprofit’s tax-exempt status or reclassifying a nonprofit from a public charity to a private foundation.

Criminal investigations: The IRS is the sole federal agency authorized to investigate alleged crimes under the Internal Revenue Code. It may also investigate other crimes designated by the Treasury Secretary. Conduct that may lead to a criminal investigation includes making false statements to the IRS or obstructing an IRS investigation. During a criminal investigation, the IRS or law enforcement can gather information through various methods, including issuing an administrative summons, engaging in surveillance, or obtaining a subpoena or search warrant. As a result of a criminal investigation, the IRS may recommend that the Department of Justice (DOJ) pursue prosecution of a nonprofit.

While IRS audits and criminal investigations of nonprofits are relatively rare, responding to them can divert an organization’s resources from its mission. They can also affect an organization’s reputation and undermine its relationships with donors and partners. In extreme cases, they can lead to legal consequences, such as revocation of an organization’s tax-exempt status, fines, or imprisonment for an organization’s officers or staff. More information is provided below.

Compliance checks

A compliance check is the IRS’s least intrusive form of investigating a nonprofit (See 26 USC §7601). The Exempt Organizations (EO) unit of the IRS’s Tax Exempt and Government Entities (TE/GE) Operating Division undertakes compliance checks to ensure that (1) a nonprofit is complying with its recordkeeping and information

**Board Of County Commissioners
Indian River County, Florida**

County Commissioners

Deryl Loar, District 4, Chairman
Laura Moss, District 5, Vice Chairman
Susan Adams, District 1
Joseph E. Flescher, District 2
Joe Earman, District 3



County Administration

John A. Titkanich, Jr., County Administrator
Michael Zito, Deputy County Administrator
Nancy Bunt, Assistant County Administrator

FOR IMMEDIATE RELEASE

August 13, 2026

**Indian River County Invites Residents to Attend
Countywide Sewer Conversion Workshops**

INDIAN RIVER COUNTY, FL. – The Indian River County Department of Utility Services (IRCDUS) is hosting a series of free public workshops throughout September to introduce the IRC Sewer Conversion Countywide Project and help residents understand upcoming sewer connection requirements, available financial assistance, and the benefits of connecting to centralized sewer service. The project focuses on areas within Indian River County where centralized sewer service is currently available.

Residents are encouraged to attend the workshop that best fits their schedule. Each meeting will include a presentation followed by a question-and-answer session with County staff and project representatives.

Workshop Schedule:

Date	Time	Location
Thursday, September 3	5:30 p.m.	Indian River County Fairgrounds & Expo Center
Thursday, September 10	5:30 p.m.	Intergenerational (iG) Center
Monday, September 14	5:30 p.m.	North County Library
Tuesday, September 15	10:30 a.m.	Main Library
Tuesday, September 22	10:30 a.m.	Main Library
Thursday, September 24	5:30 p.m.	Intergenerational (iG) Center
Tuesday, September 29	5:30 p.m.	North County Library

Workshop Topics:

- State legislation and sewer connection requirements
- IRC Sewer Connection Assistance Program
- Project costs and available funding opportunities
- Property owner responsibilities
- Project timeline
- Live question-and-answer session with project staff

Connecting to centralized sewer service helps protect the Indian River Lagoon by reducing nutrient pollution, safeguards groundwater and drinking water resources, eliminates septic tank maintenance, and reduces the risk of costly septic system repairs or replacement.

Board Of County Commissioners Indian River County, Florida

County Commissioners

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FOR IMMEDIATE RELEASE

August 13, 2026

Page 2

Indian River County Invites Residents to Attend Countywide Sewer Conversion Workshops

**Indian River County (IRC) Sewer Conversion Countywide Project**
IRC SEWER CONVERSION COUNTYWIDE WORKSHOP NOTICE #1
Project Number: 21.26.520
August 2026

Indian River County Department of Utility Services (IRCDUS) will be hosting a series of countywide workshops to introduce the IRC Sewer Conversion Countywide Project. The project area will be within the Indian River County limits and focus on the North, Central, and South Utility Service regions where centralized sewer service is currently available.

The first workshop will be held on **Thursday, September 3, 2026, at 5:30 p.m.**, at the Indian River **County Fairgrounds and Expo Center**, David W. Fleetwood Building, located at 7955 58th Avenue, Vero Beach, Florida. The IRCDUS team will review the project purpose, provide information regarding the IRC Sewer Connection Assistance Program, and be on hand to answer questions.

**WORKSHOP AGENDA**

- Overview of State Legislation
- Anticipated Costs and Funding Options (FDEP grant funding, public/private costs)
- Property Owner requirements for connection
- General project timelines
- Questions/Answers

**BENEFITS OF CENTRALIZED SEWER CONNECTION:**

Environmental Protection:

- ✓ Sewer connections will eliminate the negative impacts of septic system pollutants entering the Indian River Lagoon ecosystem
- ✓ Supports long-term water quality goals for the Indian River Lagoon improvement

Homeowner Benefits:

- ✓ Meet state requirements by connecting homes to the centralized sewer system
- ✓ No more septic tank pumping, inspections, or maintenance costs
- ✓ Eliminates the risk of costly septic system repairs or replacements

Public Health:

- ✓ Reduces potential exposure to raw sewage
- ✓ Protects drinking water resources by reducing groundwater contamination



LEGEND

- Indian River County
- Indian River County Utility Services North Zone
- Indian River County Utility Services Central Zone
- Indian River County Utility Services South Zone

*The number in parentheses is the total number of available sewer connections.

PROJECT INFORMATION & UPCOMING WORKSHOPS

- Website: www.IRCS2SProgram.com
- Email: IRCSewerConversionProject@IndianRiver.gov
- Phone Number: (772) 770-5300

For additional information, visit www.IRCS2SProgram.com, email IRCSewerConversionProject@IndianRiver.gov, and media inquiries can be directed to Angela Marzi, Utilities -Community Affairs manager, at Amarzi@indianriver.gov, 772-226-1832.



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IRC SEWER CONVERSION COUNTYWIDE WORKSHOP NOTICE #1

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BENEFITS OF CENTRALIZED SEWER CONNECTION:

Environmental Protection:

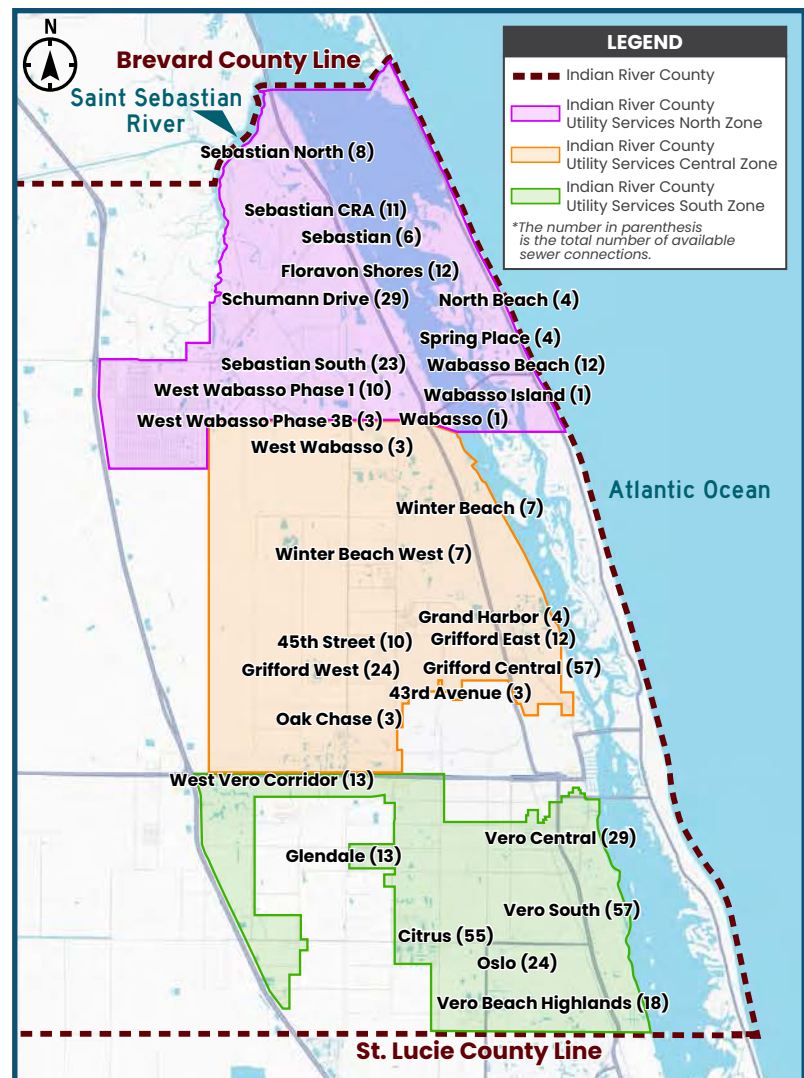
- ✓ Sewer connections will eliminate the negative impacts of septic system pollutants entering the Indian River Lagoon ecosystem
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- ✓ Protects drinking water resources by reducing groundwater contamination



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