

RESOLUTION NO. 2023-004

A RESOLUTION OF THE FIRE BOARD OF THE UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, LEE COUNTY, FLORIDA; ESTABLISHING AND APPROVING THE AMOUNT OF THE FIRE SERVICES NON-AD VALOREM ASSESSMENT FOR YEAR TEN (FISCAL YEAR 2023-2024); CONFIRMING, APPROVING AND ADOPTING THE FINAL ASSESSMENT ROLL; DIRECTING THE FIRE CHIEF OR DESIGNEE TO CERTIFY THE ASSESSMENT ROLL AND DELIVER SAME TO THE LEE COUNTY PROPERTY APPRAISER AND LEE COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Upper Captiva Fire Protection and Rescue Service District, Lee County, Florida (the District), is an independent fire control district under Chapters 189 and 191, Florida Statutes and Ch. 2000-33 Laws of Florida; and

WHEREAS, the District has previously adopted a Fire Services Non-Ad Valorem Special Assessment (the "Assessment") for no more than 10 years, against all qualified real property within the "Assessment Area" (which is coterminous with North Captiva Island, Lee County, Florida as Described in Exhibit A attached), and which was approved on July 8, 2014 in a referendum of the qualified electors (pursuant to Resolutions No. 14-01 & 14-03); and

WHEREAS, due to the time of year of the referendum, the first year's assessment could not be collected under the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem Special Assessments (the "Uniform Method") specified in Section 197.3632, Florida Statutes; and

WHEREAS, the District, after due public notice and public hearing adopted a Resolution electing to use the Uniform Method (Resolution No. 14-04) for the 2015 tax year (2014-2015 fiscal year) and for subsequent years; and

WHEREAS, the District published a Notice of the public meeting and hearing in the Fort Myers New-Press; and

WHEREAS, the Fire Board has considered the updated Fiscal Year 2023-2024 Fire District Operational Plan and Assessment Methodology Report and the Draft (preliminary) Assessment Roll; has heard and considered the input of the public prior to taking action at the public hearing on 2 September 2023 and has made any necessary corrections to the Assessment Roll;

NOW, THEREFORE: BE IT RESOLVED BY THE FIRE BOARD OF THE UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, LEE COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the Fire Board of the Upper Captiva Fire

Protection and Rescue Service District (the "District"), an independent fire control district under Chapters 189 and 191, Florida Statutes and Ch. 2000-33, Laws of Florida (District's Charter), located in Lee County, Florida, is adopted pursuant to Section 197.3632, Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS.

(A) The Fire Board of the Upper Captiva Fire Protection and Rescue Service District, Florida (the "Fire Board"), has previously stated its intention to use the Uniform Method for the levy, collection and enforcement of non-ad valorem assessments, and specifically the Upper Captiva Fire Protection and Rescue Service District Fire Services Non-Ad Valorem Special Assessment, an assessment for more than one year, but not exceeding ten years, within the area comprising the "Assessment Area" established by District Resolution Nos. 14-01 and 14-03, as authorized by Section 197.3632, Florida Statutes. Commencing in November 2015, this will allow such assessments to be collected annually and to be placed on the real property tax bills in the same manner as provided for collection of ad valorem taxes.

(B) The Assessment Area is the same as the District's Boundary, which is all of North Captiva Island, Lee County, Florida as more fully described in Exhibit A, attached hereto and incorporated herein.

(C) The Assessment was duly adopted by the Fire Board on March 15, 2014, and then approved by the voters in a mail-ballot referendum election on July 8, 2014.

(D) The Preliminary Assessment Resolution (Resolution 14-01) and Final Assessment Resolution (Resolution 14-03) contemplated the adoption of the Uniform Method provisions for levy, collection and enforcement as soon as feasible. The District has directly invoiced and is collecting the first-year assessment, since voter approval was too late for adoption under Sec. 197.3632, Florida Statutes for the 2014 year.

(E) The Fire Board held a duly advertised public hearing on December 20, 2014, for the purpose of taking public input and considering the adoption of Resolution No. 14-04 stating the District's intent to use the Uniform Method.

(F) The District has entered into the required Agreements with the Lee County Property Appraiser and the Lee County Tax Collector.

(G) The District has published a legal notice of the public meeting and hearing which was held on 2 September 2023 for the Board to take staff and public input and determine the amount of the total assessment needed; to consider the updated Fire District Operational Plan and Assessment Methodology Report; and to approve and confirm the Assessment Roll.

SECTION 3. UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS.

(A) The Fire Board of the District hereby:

1. Determines that the amount of **\$447,400 (net, after the 4% maximum early payment discounts)**, is needed to fund the Fire Services Non-Ad Valorem Special Assessment needs for year ten (tax year 2023, fiscal year 2023-2024).
2. Reconfirms the assessment as set out in Resolutions 14-01, and 14-3 as updated in this Resolution; confirms that the amounts assessed are necessary for the provision of such services; confirms the assessment methodology as set out in the updated Upper Captiva Fire District Operational Plan and Assessment Methodology Report; and reconfirms that the Assessment conveys a special benefit to the real property located in the Assessment Area in the amounts indicated in the Assessment Roll.
3. Adopts, confirms, certifies and levies the non-ad valorem Assessment against real property in the Assessment Area, as set forth in the Assessment Roll (a copy of which is attached hereto as Exhibit B and incorporated herein), said Assessment Roll also being adopted hereby.
4. Requests that the Lee County Property Appraiser and Lee County Tax Collector include this Assessment in the Uniform Method system under Chapter 197 and Section 197.3632, Florida Statutes.

SECTION 4. TRANSMITTAL. Upon adoption, the District Fire Chief, or his designee, is hereby directed to certify and to deliver a copy of this Resolution and the certified Assessment Roll to the Lee County Property Appraiser and the Lee County Tax Collector by 4 September 2023.

SECTION 5. CONSTRUCTION; EFFECTIVE DATE. This Resolution shall be liberally construed to effect the purposes hereof and shall become effective immediately upon adoption.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER _____ WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER _____ AND, UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner Duncan Rosen	_____
Commissioner Van Hammond	_____
Commissioner Bill Fry	_____
Commissioner Mike Filipczak	_____
Commissioner Bill Byrnes	_____

PASSED AND ADOPTED IN OPEN AND REGULAR SESSION OF THE FIRE BOARD OF UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, FLORIDA THIS 2d DAY of SEPTEMBER 2023.

UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT

Chairman

Attest:_____

EXHIBIT A

DESCRIPTION OF THE UPPER CAPTIVA FIRE SERVICE SPECIAL ASSESSMENT AREA

The following lands located in Lee County, Florida:

North (Upper) Captiva Island:

All that part of North Captiva Island lying in Sections 4, 5, 8, 9, 15 and 16, Township 45 South, Range 21 East, and Section 32, Township 44, South, Range 21 East, bounded on the North by Captiva Pass, West by the Gulf of Mexico, South by Redfish Pass, and East by Pine Island Sound

[Note: The Assessment Area is coterminous with the District boundaries.]

EXHIBIT B

UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT

FIRE SERVICES NON-AD VALOREM SPECIAL ASSESSMENT

ASSESSMENT ROLL

YEAR TEN (TAX YEAR 2023; FISCAL YEAR 2023-

2024) ATTACHED: