

RESOLUTION NO. 2024-009

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, LEE COUNTY, FLORIDA, TO RECOGNIZE THAT YEAR 1 (FISCAL YEAR 2014-15) SPECIAL ASSESSMENTS ARE NO LONGER COLLECTABLE AND SHOULD BE WRITTEN OFF AS BAD DEBT; AND TO PROVIDE FOR AN EFFECTIVE DATE.

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

WHEREAS, due to the timing of adopting the first year of the Assessment, Fiscal Year 2014-15, billing invoices had to be done by the District rather than by using the Uniform Method of Collection offered by the Tax Collector and which since has been utilized in subsequent years; and

WHEREAS, there were no District collection actions since May 2018, as of 31 March 2020, after multiple billings, there remains ten (10) properties which have not paid the Year 1 (Fiscal Year 2014-15) Assessment totaling \$7,181.63, the amount of which is over nine (9) years outstanding on the District's financial statements; and

WHEREAS, for financial statement presentation only, it is recommended that \$7,181.63 be recognized as uncollectible bad debt and removed as an asset from the District's financial statements; and

WHEREAS, the District Board of Commissioners approved by RESOLUTION #2020-003 on 17 April 2020 to remove these accounts as an asset from the District's financial statements; and

WHEREAS, there were no liens associated or filed with the Year 1 assessment on these properties during the last nine (9) years, and are now deemed fully uncollectable.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT THAT:

SECTION 1. INCORPORATION OF RECITALS. The recitals set North are true and correct and form a part of this Resolution.

SECTION 2. AUTHORITY. The Board of Commissioners of the Upper Captiva Fire Protection and Rescue Service District is authorized to adopt this Resolution by Florida law.

SECTION 3. ACTION

- A. For financial statement presentation purposes only, and for no other reason, the amount of \$7,181.63 is hereby recognized to be uncollectible and written off as a bad debt as of 31 July 2024; and
- B. The following properties comprise the detail of the \$7,181.63 accounts receivable to be recognized as uncollectible and written off as a bad debt for financial statement purposes only:

STRAP NUMBER	SITE ADDRESS	AMOUNT
05452107000000050	4460 OYSTER SHELL	\$221.86
05452111000000010	4511 HIDDEN LANE	\$1,748.79
054J2117000010170	4440 SCHOONER DR	\$225.91
05452117000050060	4511 CUTLASS DR	\$235.48
09452101000000540	11654 REDDISH SHORES DR	\$271.14
09452101000000550	11650 REDFISH SHORES DR	\$279.49
I5452I0I0000A0110	12608 SOUTH BANKS DR	\$657.75
15452I0I0000A0I20	12604 SOUTH BANKS DR	\$665.46
1545210I0ti00A0330	12520 SOUTH BANKS DR	\$808.36
15452101 0000BOO10	12649 SOUTH BANKS DR	\$2,067.39

- C. All of the District's assessments shall remain in full force and effect and shall not be affected or

reduced in any other way by the adoption of this Resolution.

SECTION 4. RESCISSION. The Board of Commissioners hereby rescinds all prior resolutions and other official actions of the Board of Commissioners to the extent of any conflict with any part of this Resolution.

SECTION 5. APPLICABILITY AND EFFECTIVE DATE. This Resolution shall be liberally construed to implement the purposes hereof and shall take effect immediately upon this Resolution's adoption

SECTION 6. SEVERABILITY. If any provision of this Resolution is held to be illegal, invalid or unenforceable under any law or court of competent jurisdiction, the remaining provisions of this Resolution will remain in full force and effect and will not be affected by the illegal, invalid or unenforceable provision or by any such severance.

SECTION 7. SCRIVENER'S ERRORS. The Board of Commissioners intends that all sections of this Resolution which contain typographical errors which do not affect the intent of this Resolution can be administratively corrected by the authorization of the Fire Chief, or his designee, without the requirement of having a corrected Resolution adopted by the Board of Commissioners.

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 Mike Filipczak	_____
Commissioner Van Hammond	_____
Commissioner Bill Fry	_____
Commissioner MJ Yafchak	_____

PASSED AND ADOPTED IN OPEN AND REGULAR SESSION OF THE FIRE BOARD OF THE UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, FLORIDA THIS 16TH DAY OF AUGUST 2024.

UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT

Chairman

Attest: _____