LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT BOARD OF COMMISSIONERS PUBLIC HEARING SEPTEMBER 16, 2019 MINUTES

CALL MEETING TO ORDER

The September 16, 2019 public hearing of the Lehigh Acres Fire Control and Rescue District Board of Commissioners was held at East Lee County High School, 715 Thomas Sherwin Avenue, Lehigh Acres, Florida 33974. The meeting was called to order at 6:01 p.m. by the Chair, Catherine Kruse.

After leading the Pledge of Allegiance, Commissioner Kruse gave the invocation.

IN ATTENDANCE (ROLL CALL)

Present were Commissioners Kruse, Carter, Bennett, Cunningham and Sherman, Fire Chief DiLallo, Deputy Chief Naranjo, Assistant Chief Ketron, Finance Manager Kressel, Information Technology Administrator Mace, Finance Specialist Kummer, and Attorneys Pringle and Lawson. There was no one present from the press. There were 36 people in the audience. Comm. Kruse announced the presence of the court reporter.

Comm. Kruse welcomed the public, explained the protocol for public comment, and encouraged the public to express their opinions.

PUBLIC HEARING ON ADOPTION OF FINAL ASSESSMENT RATE RESOLUTION

STAFF PRESENTATION

District Attorney Pringle introduced himself. He announced that the hearing was properly noticed, explained the purpose of the hearing, and the roles of District officials, Attorney Lawson and asked the speakers not to speak at the same time so make it easier for the court reporter in attendance tonight. He asked Mr. Lawson to provide a summary overview.

Special counsel Mark Lawson introduced himself and spoke about the recent electoral process and history of how the District is primarily funded. Mr. Lawson explained that, during the Great Recession in the early part of this Century ad valorem tax revenues dropped dramatically in the District resulting in insufficient revenue to carry the District within the statutory limitation on ad valorem property tax millage allowed the District (3mills). The non-ad valorem special assessment that was voted on in 2014 set a series of rates and set a maximum rate increase linked to the rate of personal income growth in Florida over a 5-year average. He explained the District must go on using this voted non-ad valorem assessment method, unless changed by the voters, and that changing back to ad valorem taxation (based on limited millage) would raise even less funding because taxable values still remain below prior taxable values years ago.

Mr. Lawson reported and confirmed the ambulance service is in jeopardy (due to inadequate response times/funding). He said the proposed simplified assessment special election held on June 4 failed to pass by less than 350 votes, out of around 3,800 votes cast, when there were about 51,000 voters eligible to vote in that June special election. Mr. Lawson pointed out several extraordinary ways in which the Board announced the special election, provided accurate data on-line for every individual parcel in advance showing 11 out of

12 homes paying less, and most all improved commercial and non-residential parcels paying less if the ballot question had passed. He also reiterated that the ballot question would have increased District revenues by \$8 million annually (compared to the rates being considered tonight) with the decreases to homes and nonresidential parcels mentioned above. In his summary, Mr. Lawson provided an overview of why maximum rates were shown on the published and mailed notices for the assessment being considered tonight, and explained the charges and administrative fees on the notices. Importantly, it was explained that the District's Chair had written a letter (which was also posted on the District's website) which showed that the failed simplified assessment charges were less than this year's proposed demand-based approach rates voted on in 2014. Mr. Lawson further stated that an explanatory letter was printed on the backside of each mailed notice sent out in August for this hearing. In other words, this years' mailed notices not only showed the maximum increase in rates, and the increase in the upcoming fiscal year's rates as a result of indexing to growth in personal income in Florida over the last 5 years, it also explained all of the Uniform Method (tax bill collection method) related charges, and it also showed that the simplified assessment rates for most all improved parcels would have been reduced and would have substantially resolved the District's funding dilemma by raising a little over \$8 million more in revenue annually than the proposed assessments before the Board tonight. He complimented District administration on the unusual and extraordinary comparison and for finding a cheaper way to mail notices than the last time individually mailed notices were done.

Then, moving to the public hearing process, Attorney Lawson offered to address comments or answer questions from the public after the hearing, for the benefit of the public and the Board. Mr. Lawson said he would take notes so questions were not repeated, and the Chair agreed that would be an appropriate procedure to conduct the hearing.

PUBLIC INPUT

The public hearing was commenced:

Tyler Woodby introduced himself as First Vice President of the Community Council of Lehigh Acres. He encouraged the Board to bring back the referendum. He felt the Board was "not mindful to the residents" and that people had lost their homes due to the assessment.

Jerry Bowman asked if a home with a fire received a separate bill, felt a \$25/month per household assessment increase was high, and questioned the expense of a large fire engine responding to call for an ambulance.

Laraine Bristol stated that, four years ago, firefighters stood behind and drummed the walls so the public could not speak. She expressed concern for residents on a fixed income.

Rosa Alcanter said that response time was almost 45 minutes when her mother went into cardiac arrest. She lives between Immokalee and Estero and feels it is unjust to taxpayers that services are not available out there.

Armando Alcanter spoke about his ancestors and commented on political events. He agreed that we have emergencies, so we have to pay, but feels that taxes are already too high.

Bryce Bradford shared that his son is an underpaid EMT and his son must travel far to serve the people he wants to serve. Mr. Bradford pointed out the cost benefit to having EMS as close as possible.

Dorothy Barrett intended to speak but changed her mind.

Tina Glenn questioned why the special election was in June. She noted voter turnout was poor and hopes the assessment will be on the ballot again.

No one else submitted a request to speak. Comm. Kruse invited comment from those who had not completed a request to speak form.

Leonard Woldon (sp) asked if his assessment would change now that he lives close to a hydrant. He asked how to promote the simplified method, saying perhaps not people enough knew about it.

Comm. Kruse expressed her appreciation for the opinions and asked again if anyone wished to speak.

Carol Cherigo said she understood that services were cut during the Recession, but when the economy improves those services don't come back. She felt that employees should be required to live in Lehigh Acres so their funds would not go to other communities.

Herold Seewell of the Greenbriar area heard his taxes would go down if a fire station were built at 17 West and Sunshine Boulevard. He complained that a fire truck comes as well when he calls an ambulance for his wife.

Drucila Grey (sp) introduced herself as a Greenbriar resident on a fixed income. She has seen many brush fires, there are many vacant lots, and she wants the fire station to be built on Sunshine Blvd. for the response time. She advised the audience their insurance rates would go down if they lived closer to a fire station and that would offset their fire assessment. She urged the Board to announce what is going on earlier so that more people could vote and be involved.

Mr. Bowman asked to speak again, Comm. Kruse invited Mr. Bowman to return to the microphone. He said he went to a meeting a couple weeks ago in a different area, where public comment did not matter. He wants Lehigh Acres to have one governing board to oversee all (special districts and the utility provider).

Comm. Kruse asked again for public comments. There were no more speakers. The Public Hearing was closed.

SUMMARY RESPONSE TO PUBLIC INPUT

Mr. Lawson returned to the podium. In summary form, he addressed the public comments as promised, including the following points:

- Yes, the District charges separately for what is called Advanced Life Support ambulance service.
- Lehigh Acres was the area hardest hit by the recession locally.
- The referendum would have raised the additional funds to build, equip and staff a new station, and still allowed for annual assessment decreases to 11 out of 12 homes and almost all improved non-residential parcels. He explained that under the simplified method which failed narrowly in an extraordinarily low

turnout in the June election, all parcels whether improved or vacant would have paid \$165/parcel, with improved parcels paying that flat amount per parcel plus an additional amount based on the improvements on the parcel. And, he repeated that under that model 11 out of 12 homes and almost all improved non-residential parcels' assessment this year would have decreased in comparison to the default demand-based assessment rates the District noticed for tonight's hearing. He reiterated that the District even showed a comparison to those owners which would have seen decreases in their mailed notices.

- It was confirmed Lee County does not underwrite the District.
- To establish Lehigh Acres as a municipality, from a practical standpoint would require having a tax base and being able to own and provide water/sewer utilities that throw off revenue; neither of which is practicable in the Lehigh area.
- The special election was held in June, because after repeated attempts to secure assistance from the State Legislature, the District was again told in February that leadership in the Legislature made it clear no funding or change in law would be available to the District. So, in March and to address the District's growing financial problem as soon as possible, the Board decided to begin resolving its many financial challenges beginning for this FY2019-20 budget by holding a Special Election as soon as possible.
- Closer proximity to a hydrant would not affect assessments, but would reduce insurance premiums
- Firefighters living outside of Lehigh Acres spend money on food, gas, and repairs in Lehigh and that Lehigh and the District have problems attracting and competing for trained labor.
- Better operations and better stations get and keep better staff.
- He also stated that any behavior by a District employee at a public hearing making it hard to hear was certainly not acceptable; and, the Chair quickly agreed.

Mr. Lawson asked for a show of hands of who would like a return opportunity to revisit the special election on the ballot question for the simplified fire approach. He estimated that well over 60% of the public present raised their hands in favor of holding another election on approving the simplified fire assessment approach. He also noted the small turnout tonight where the District had published and sent out over 125,000 mailed notices to property owners; and suggested the public to talk with their neighbors.

Chief DiLallo provided a thorough set of responses as well. He advised the public that an extensive set of answers to questions not mentioned tonight are also on our website. He explained staffing and other factors that determine what vehicles are dispatched to medical emergencies. He commented on the District's failed plan to increase staff and build a new station to return to the level of service that existed prior to the Recession and before the layoffs resulting from the Recession and diminished annually funding for the last several years. Chief DiLallo added that Firefighter requirements are higher now and neighboring agencies compete for good quality candidates, and poach the District's investment in trainees with better wages. The District is known as an excellent training ground, partly due to the high volume of calls. Responding to comments about promoting the simplified assessment method, Chief DiLallo cited the extensive efforts made, without a public relations officer, in the 60 days leading up to the election.

Attorney Pringle clarified the timeline to the June referendum and indicated that the referendum was held at the last possible time in June in an attempt to use the simplified fire assessment for the fiscal year 2019/2020 budget. He pointed out that the larger cost associated with adding a new sixth fire station to the District is staffing, not the construction cost of a station. He spoke of how the Board took the risk of having

an election on short notice because they understood the importance, the positive economic impact and the fairness of the simplified fire assessment methodology.

BOARD ACTION

Attorney Pringle read the title of Resolution 19-09-01 in full (Exhibit A). Comm. Carter motioned to adopt Resolution 19-08-02, seconded by Comm. Cunningham.

Roll call vote:

Commissioner Bennett

aye

Commissioner Cunningham

aye

Commissioner Carter

aye

Commissioner Sherman

aye

Commissioner Kruse

aye, the motion carried, 5:0.

Comm. Kruse thanked the residents for coming, regardless of whether they spoke.

ADJOURNMENT

Comm. Carter motioned to adjourn, seconded by Comm. Cunningham, the motion carried, 5:0. The meeting adjourned at 7:14.

Date approved: September 24, 2019

Lucia Sherman, Secretary

Exhibit A - Resolution 19-09-01

RESOLUTION NO. 19-09-01

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT, RELATING TO THE PROVISION OF FIRE PROTECTION AND EMERGENCY RESCUE SERVICES, FACILITIES AND PROGRAMS IN THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT; IMPOSING FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE DISTRICT AND CHARGING ASSOCIATED USER FEES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019; APPROVING THE ANNUAL ASSESSMENT ROLL; CONFIRMING THE PRELIMINARY RATE RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Fire Commissioners of the Lehigh Acres Fire Control and Rescue District (the "District"), has adopted the Fire and Emergency Rescue Assessment Programs Procedural Resolution, Resolution No.15-03-01 (the "Procedural Resolution"), which authorizes the imposition of Assessments for Fire Protection and Emergency Rescue Services, facilities, and programs against Assessed Property located within the Lehigh Acres Fire Control and Rescue District; and

WHEREAS, the reimposition of Fire Protection and Emergency Rescue Assessments for Fire Protection and Emergency Rescue Services, facilities, and programs each fiscal year provides an efficient method of allocating and apportioning Assessed Costs among parcels of Assessed Property; and

WHEREAS, the average annual growth rate in Florida personal income over the last five (5) years is equal to 5.79% according to Florida Bureau of Economic Analysis and, the assessment rate schedules provided for herein do not exceed the average annual growth rate in Florida personal income over the previous five (5) years; and

WHEREAS, the District, on July 30, 2019 adopted Resolution No. 19-07-03 as the Preliminary Rate Resolution for Fiscal Year 2019-2020, as amended by Resolution

No. 19-08-01 (the "Preliminary Rate Resolution"); and

WHEREAS, the District desires to reimpose Fire Protection and Emergency Rescue Assessments in the Lehigh Acres Fire Control and Rescue District using the authority provided for herein and procedures of the Uniform Collection Act in the manner directed by the Preliminary Rate Resolution, including the tax bill collection method for the Fiscal Year beginning on October 1, 2019; and

WHEREAS, the Preliminary Rate Resolution contains and references a brief and general description of the fire protection and emergency rescue services, facilities and programs to be provided to Assessed Property; describes the method of apportioning the Assessed Cost in the computation of the Fire Protection and Emergency Rescue Assessments for fire protection and emergency rescue services, facilities, and programs against Assessed Property; determines rates of assessment which are by law deemed to be within the maximum rate authorized by law at the time of initial imposition and are less than the Maximum Assessment Rates previously noticed by mail; and directs the preparation of the Assessment Roll and provision of the notice in conformance with the Uniform Collection Act and annual costs associated therewith, the Procedural Resolution and the Preliminary Rate Resolution; and

WHEREAS, it has been, is, and continues to be, fair, reasonable and fundamentally necessary to charge and include as a user fee or charge to property owners amounts necessary to conduct District activities and services for costs associated with service charges of the Tax Collector and any amounts necessary to off-set discounts received for early payment of non-ad valorem assessments resulting from collection pursuant to the Uniform Assessment Collection Act and costs of District assessment program management and administration, including annual public information,

implementation and collection activities (together referred to as the "Uniform Method Collection Costs"); and

WHEREAS, in order to reimpose Fire Protection and Emergency Rescue Assessments for the Fiscal Year beginning October 1, 2019, the Procedural Resolution requires the District to adopt an Annual Rate Resolution which establishes the rates of the assessments and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the District deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the updated and proposed Assessment Roll for the upcoming Fiscal Year has heretofore been made available for inspection by the public, as required by the Procedural Resolution; and

WHEREAS, notice of a public hearing has been published and mailed in a manner which conforms with the Uniform Collection Act and which provides notice to all interested persons of an opportunity to be heard, the affidavits regarding the proof of publication and mailing being attached hereto as Composite Appendix A; and

WHEREAS, a public hearing was held on September 16, 2019, and comments and objections of all interested persons have been heard and considered.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Independent Special Fire Control District Act, Chapter 191, Florida Statutes, the Uniform Collection Act and the Preliminary Rate Resolution and is otherwise consistent with the Procedural Resolution, the Initial Assessment Resolution (Resolution No. 15-

03-02), the Final Assessment Resolution (Resolution No. 15-05-01), Chapter 191, Florida Statutes, Chapters 97-340 and 2000-406, Laws of Florida, and other applicable provisions of law. This resolution accomplishes a paramount public purpose.

SECTION 2. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Annual Rate Resolution as defined in the Procedural Resolution. All capitalized terms in this Resolution shall have the meanings defined in the Procedural Resolution, the Initial Assessment Resolution, as amended, and the Final Assessment Resolution unless the context clearly requires otherwise.

SECTION 3. IMPOSITION.

(A)As directed and provided in the Preliminary Rate Resolution, the Administrator has determined the Uniform Method Collection Costs to be: (1) the estimated costs associated with service charges of the Tax Collector (the Property Appraiser has opted not to participate in the uniform method of collection process allowed for in the Uniform Assessment Collection Act) to be \$1.45 per tax parcel, and (2) the amounts necessary to off-set discounts received for early payment of non-ad valorem assessments resulting from collection pursuant to the Uniform Assessment Collection Act to be approximately four percent 4% of the calculated amounts approved to be charged, imposed and levied hereby for each Assessed Property, and (3) costs of District assessment program administration and management, including annual public information, implementation and collection activities (\$5.00 per tax bill). Accordingly, to determine the amount to be certified to the Tax Collector to be imposed and levied hereunder for the Fiscal Year beginning October 1, 2019, the Administrator shall determine and apply the rates of assessment approved by this Resolution for each Assessed Property and additionally charge and include the applicable Uniform Method Collection Costs as a user fee for each Assessed Property, and correspondingly certify the Assessment Roll as hereby directed to the Tax Collector for collection pursuant to the Uniform Assessment Collection Act. The assessments provided for hereunder neither exceed the Maximum Assessment Rate nor the assessment rates fees and costs previously noticed by any additional or extraordinary mailed notice to property owners.

- (B) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved as provided herein, are hereby found to be specially benefited by the provision of the fire protection and emergency rescue services, facilities, and programs described in the Preliminary Rate Resolution in the amounts set forth in the Assessment Roll as directed herein, a copy of which has been available for inspection as provided in the Preliminary Rate Resolution, including extraordinary access via the internet at http://www.lehighfd.com or http://guicksearch.ennead-data.com/lehighacresfire, and is incorporated herein by reference.
- (C) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the District will be specially benefitted by the District's provision of fire protection and emergency rescue services, facilities, and programs in an amount not less than the fire protection and emergency rescue assessments and user fees for such parcel, computed in the manner set forth in the Preliminary Rate Resolution and this Resolution.
- (D) Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Procedural Resolution, the Initial Assessment Resolution, the Final Assessment Resolution, the

Preliminary Rate Resolution and this Resolution from the fire protection and emergency rescue services, facilities, or programs to be provided and a legislative determination that the Fire Protection and Emergency Rescue Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution and this Resolution.

- (E) The method for computing Fire Protection and Emergency Rescue Assessments and user fees described and referenced in the Preliminary Rate Resolution and this Resolution is hereby approved. The Cost Apportionment, Cost Factor, and Parcel Apportionment methodologies as used by the District and described in the Preliminary Rate Resolution are hereby approved.
- (F) For the Fiscal Year beginning October 1, 2019, the estimated Fire Protection Assessed Cost exclusive of the Uniform Method Collection Costs to be assessed is \$14,061,535.93. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment, Cost Factor, and Parcel Apportionment methodologies to generate such Fire Protection Assessed Cost, exclusive of the Uniform Method Collection Costs for the Fiscal Year commencing October 1, 2019, are hereby established as follows:

FIRE PROTECTION ASSESSMENT RATE SCHEDULE FOR FISCAL YEAR 2019-2020

Residential Property Use Category	Rate Per Dwelling Unit	
Residential	\$274.84	
Non-Residential Property Use Categories	Rate Per Square Foot	
Commercial	\$0.35	
Industrial/Warehouse	\$0.05	
Institutional	\$0.48	
Agricultural/Vacant Property Use Category	Rate Per Acre	
Land (Minimum of 1 acre, Maximum of 10 acres)	\$24.15	

(G) For the Fiscal Year beginning October 1, 2019, the estimated Emergency Rescue Assessed Cost exclusive of the Uniform Method Collection Costs is \$2,565,685.57. The Emergency Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment methodologies to generate such Emergency Rescue Assessed Cost, exclusive of the Uniform Method Collection Costs, for the Fiscal Year commencing October 1, 2019, are hereby established as follows:

EMERGENCY RESCUE ASSESSMENT RATE SCHEDULE FOR FISCAL YEAR 2019-2020

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$60.95
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.04
Industrial/Warehouse	\$0.01
Institutional	\$0.12

(H) For the Fiscal Year beginning October 1, 2019, the combined Fire Protection and Emergency Rescue Assessment Rates to be assessed and apportioned among benefited parcels, exclusive of the Uniform Method Collection Costs, are hereby established as follows:

FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENT RATE SCHEDULE

TEGGE AGGEGGINETT TATE	COLLEGE
Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$335 79
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.39
Industrial/Warehouse	\$0.06
Institutional	\$0.60
Agricultural/Vacant Property Use Category	Rate Per Acre
Land (Minimum of 1 acre; Maximum of 10 acres)	\$24.15

(I) The above rates to be applied to each Assessed Property are hereby approved and confirmed. Fire Protection and Emergency Rescue Assessments for Fire

Protection and Emergency Rescue Services, facilities, and programs in the amounts to be set forth in the Assessment Roll inclusive of the Uniform Method Collection Costs, as herein approved, are hereby confirmed, levied and imposed on all parcels of Assessed Property for the Fiscal Year beginning October 1, 2019.

(J) As described in the Procedural Resolution and prior additional and extraordinary mailed notice in conformance with the Uniform Collection Act, the maximum Fire Protection Assessment rates that can, but are not required to, be assessed and apportioned among benefited parcels in future fiscal years without additional mailed notice to Owners of the Tax Parcels are hereby confirmed as follows:

FIRE PROTECTION ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit	
Residential	\$371.03	
Non-Residential Property	Rate Per Square Foot	
Use Categories		
Commercial	\$0.47	
Industrial/Warehouse	\$0.07	
Institutional	\$0.65	
Agricultural/Vacant Property Use Category	Rate Per Acre	
Land (Minimum of 1 acre; Maximum of 10 acres)	\$32.60	

(K) As described in the Procedural Resolution and prior additional and extraordinary mailed notice in conformance with the Uniform Collection Act, the maximum Emergency Rescue Assessment rates that can, but are not required to, be assessed and apportioned among benefited parcels in future fiscal years without additional mailed notice to Owners of the Tax Parcels are hereby confirmed as follows:

EMERGENCY RESCUE ASSESSMENTS FUTURE MAXIMUM

, o.o. a wall		
Rate Per Dwelling Unit		
\$82.28		
Rate Per Square Foot		
\$0.05		
\$0.01		
\$0.18		

(L) The maximum combined Fire Protection and Emergency Rescue Assessment Rates that can, but are not required to, be assessed and apportioned among benefited parcels in future fiscal years without additional mailed notice to Owners of the Tax Parcels are hereby confirmed as follows:

MAXIMUM FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENT RATE SCHEDULE

TOTIL CONLEDGE	
Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$453.31
Non-Residential Property Use Category	Rate Per Square Foot
Commercial	\$0.52
Industrial/Warehouse	\$0.0
Institutional	\$1.27
Agricultural/Vacant Property Use Category	Rate Per Acre
Land (Minimum of 1 acre; Maximum of 10 acres)	\$32.60

- (M) No Fire Protection and Emergency Rescue Assessments shall be imposed upon the following:
- (1) Buildings or Tax Parcels assigned a NAL Real Property Exemption Code of 09 that are wholly exempt from ad valorem taxation under Florida law pursuant to either an institutional, charitable, religious, scientific, or literary exemption granted by the Property Appraiser in accordance with Section 196.196, Florida Statutes; and
- (2) Buildings or Tax Parcels assigned a NAL Real Property Exemption

 Code of 05 that are wholly exempt from ad valorem taxation under Florida law pursuant

to an exemption for certain permanently and totally disabled veterans and surviving spouses of veterans granted by the Property Appraiser in accordance with Section 196.081, Florida Statutes; and

- (3) Buildings or Tax Parcels assigned a NAL Real Property Exemption Code of 05 that are wholly exempt from ad valorem taxation under Florida law pursuant to an exemption for certain surviving spouses of first responders who died in the line of duty granted by the Property Appraiser in accordance with Section 196.081, Florida Statutes; and
- (4) Buildings or Tax Parcels assigned a NAL Real Property Exemption Code of 06 that are wholly exempt from ad valorem taxation under Florida law pursuant to an exemption for certain disabled veterans confined to wheelchairs granted by the Property Appraiser in accordance with Section 196.091, Florida Statutes; and
- (5) Buildings or Tax Parcels assigned a NAL Real Property Exemption Code of 08 that are wholly exempt from ad valorem taxation under Florida law pursuant to an exemption for certain totally and permanently disabled persons granted by the Property Appraiser in accordance with Section 196.101, Florida Statutes; and
- (6) Buildings or Tax Parcels assigned a NAL Real Property Exemption
 Code of 38 that are wholly exempt from ad valorem taxation under Florida law pursuant
 to an exemption for certain deployed service members granted by the Property
 Appraiser in accordance with Section 196.173, Florida Statutes; and
- (7) Buildings or Tax Parcels assigned a NAL Real Property Exemption Code of 13 that are wholly exempt from ad valorem taxation under Florida law pursuant to an exemption for certain property used by nonprofit homes for the aged granted by the Property Appraiser in accordance with Section 196.1975, Florida Statutes.

- (N) In the event a court of competent jurisdiction determines any exemption or reduction by the District is improper or otherwise adversely affects the validity of the Fire Protection and Emergency Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the District.
- (O) Any shortfall in the expected Fire Protection and Emergency Rescue Assessments proceeds due to any reduction or exemption from payment of the Fire Protection and Emergency Rescue Assessments required by law or authorized by the District shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection and Emergency Rescue Assessments.
- (P) As authorized in the Procedural Resolution, interim Fire Protection and Emergency Rescue Assessments are also levied and imposed against all property for which a Building Permit is issued after adoption of this Annual Rate Resolution based upon the rates of the assessments approved herein.
- (Q) Fire Protection and Emergency Rescue Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.
- (R) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for by law or in the Procedural Resolution, shall be

delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix B. However, any Fire Protection and Emergency Rescue Assessments imposed on Government Property shall be billed and collected in accordance with Section 3.03 of the Procedural Resolution. The Administrator shall send said bills to Government Property no later than November 1, 2019.

SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby ratified and confirmed in all respects.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the inclusion of the Uniform Method Collection Costs, the Assessment Roll and the levy and lien of the amounts certified to the Tax Collector for collection), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from the date of this Final Assessment Resolution.

SECTION 6. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

SECTION 7. EFFECTIVE DATE. This Final Assessment Resolution shall take effect immediately upon its passage and adoption.

DULY ADOPTED in Regular Session on the 16th day of September, 2019. THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER CARTER WHO MOVED ITS ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER Dennett . UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner Catherine (Cathy) Kruse
Commissioner Debra Cunningham
Commissioner Linda Carter
Commissioner Robert Bennett
Commissioner Lucia Sherman

DULY PASSED AND ADOPTED on the $\frac{t^h}{h}$ day of September, 2019.

LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT

ATTEST:

ia Sherman, Treasurer/Secretary

Catherine (Cathy) Kruse, Chai

APPENDIX A PROOF OF PUBLICATION AND MAILING

THE NEWS-PRESS

Published every morning Daily and Sunday Fort Myers, Florida

Affidavit of Publication

STATE OF FLORIDA COUNTY OF LEE

Before the undersigned authority, personally appeared **Gail Wilczewski**, who on oath says that he/she is an Assistant of the News-Press, a daily newspaper, published in print and online at Fort Myers, in Lee County, Florida; that the attached copy of advertisement, being a

Legal Display
In the matter of:

FIRE ASSESSMENT

In the court was published in said newspaper and/or on the website in the issues of

August 23, 2019

Affiant further says that the said News-Press is a newspaper of general circulation daily in Lee, Charlotte, Collier, Glades and Hendry Counties and published at Fort Myers, in said Lee County, Florida and that said newspaper has heretofore been continuously published in said Lee County; Florida, each day, and has been entered as a second class mail matter at the post office in Fort Myers in said Lee County, Florida, for a period of one year next preceding the first publication of the attached copy of the advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this 16th day of **September**, 2019.

By Gail Wilczewski

personally known to me or who has produced

as identification, and who did or did not take an

oath.

Notary Public

Print Name: Melanie C Altz

My commission Expires: November 19, 2019

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Green Wave

Continued from Page 1A

concussion awareness and the growth of area high school teams from two to

concussion awareness and the growth of area high school teams from two to now 21 in Lee County

"When I first started, Estero and Mariner hadn't opened yet," Sirianni Jr. said of his years as an assistant. "There were only five public high schools and Bishop Verot. Now, 34 years later, there are (14) public high schools and six non public that play. The landscape of the county is so different.

The other thing is the culture of sports themselves are different. There are more club sports and year round sports It's apples and oranges when you compare. You don't have neighborhood schools anymore.

"From a football standpoint, we've had a stable environment and a lot of good players. We've had a few ups and downs, but I've always believed that if you stick to what you believe in, and if you look at the full body of work, we've stayed at a fairly high level. That's a tribute to the culture and the kids."

When Sirianm Sr. became the coach in 1969, Fort Myers already had 49 years of history behind it.

"Fort Myers had a great tradition long before I ever got there," said Charlie Edwards, 77, who started at quarterback during the 1958 and 159 seasons. The seventh generation Floridian went on to become a lawyer, a real estate broker and a founder of FGCU." But it was a different world. We were a small town. The

and a rounder of FGCU. But it was a dif-ferent would. We were a small town. The same families would have season tokets every season. "Dunbar High played on Thursday nights, and Fort Myers played on Fnday nights. We would always get our prac-tices finished in time on Thursdays so tices mission in time on Thursdays so we could go out to Dunbar On Friday night, a lot of the Dunbar players would come and watch Fort Myers."

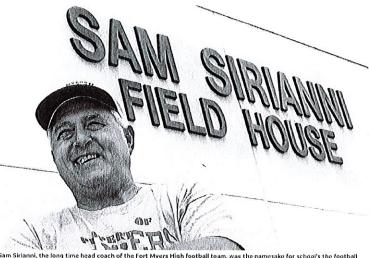
Dunbar High closed in 1969 on a court order that began integration and respended in 2000.

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opened in 2000.

Mike Flanders played on some of those first integrated teams. He gradulated from Fort Myers in 1973 and moved on to become an architect, a city

See GREEN WAVE, Page 12A



Sam Sirianni, the long time head coach of the Fort Myers High football team, was the namesake for school's the football field house. ANDREW WEST/THE NEWS PRESS



series 7-0. FILE PHOTO, THE NEWS PRESS



streak into the 2001 matchup against Naples at Edison Stadium. Naples won 39-29. FLE PHOTO/THE NEWS-PRESS

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FURE PRIOTECTION AND EMERGENCY RESCUE ASSESSMENTS

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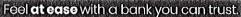
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AFFIDAVIT OF MAILING

BEFORE ME, personally appeared the undersigned affiant, who after being duly sworn, deposes and says:

I, BETHANY LYNN, ("Affiant") as Red Team Customer Advocate Team Lead for PrintingForLess.com, Inc. ("PFL"), have been designated and directed by the Lehigh Acres Fire Control and Rescue District, Lehigh Acres, Florida, to facilitate and oversee the printing and mailing of the Notice of Hearing concerning the District's FY 2019-20 Fire Protection and Emergency Rescue Non-Ad Valorem Assessments and Notice of Maximum Rates in association with, among other things, the provisions of s. 197.3632, Florida Statutes (sometimes called the "Uniform Assessment Collection Act"). directed, on August 27, 2019 PFL respectively mailed the foregoing Notice by first class mail to each owner of property included on the District's proposed Assessment Roll using the form and content reflected in the attached in the exemplary Notice as approved by District officials, among other things, as compliant with the requirements of Uniform Assessment Collection Act, to the addresses provided to PFL by Ennead, LLC on behalf of the District and derived from the real property assessment tax roll maintained by the Lee County Property Appraiser for the purpose of the levy and collection of ad valorem taxes. Each Notice provided variable information as to each affected parcel derived from the proposed Assessment Roll. An exemplary form of such Notice is attached hereto, and is self-explanatory.

FURTHER AFFIANT SAYETH NAUGHT.

Bethany Lynn, Affiant

STATE OF MONTANA COUNTY OF PARK

The foregoing Affidavit of Mailing was sworn to and subscribed before me this day of August 2019, by Bethany Lynn. She is personally known to me or has produced a driver's license as identification and did take an oath.

* SEAL * Residing at Livingston, Montana My Commission Expires October 21, 2019

Printed/Typed Name:

Notary Public-State of

0(+ 21 2019

Commission Expires: Oct 21 2019

Lehigh Acres Fire Control and Rescue District 636 Thomas Sherwin Ave. S. Lehigh Acres, FL 33974

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION AND EMERGENCY RESCUE NON-AD VALOREM ASSESSMENTS

NOTICE DATE: August 27, 2019

Tax Parcel ID: 29442601000090110 Location: 5306 5TH ST W

Greetings. Pursuant to Section 197.3632, F.S. notice is given by the Lehigh Acres Fire Control and Rescue District (District) that annual so-called "DEMAND-BASED" assessments for fire protection and emergency rescue services using the tax bill collection method, will continue to be levied on your property for fiscal year 2020 (October 1, 2019 - September 30, 2020), and likely for future fiscal years, unless an alternative approach is approved by District voters. The purpose of these charges is to fund fire protection and emergency rescue services, equipment and facilities benefiting property located within the District. These "DEMAND-BASED" assessments are computed using the classification of each parcel and the total number of billing units on the parcel. The District adds a user charge or fee per tax bill to cover the charges of the Tax Collector (\$1.45), any amounts necessary to off-set statutory discounts received for early payment of the District's assessments (4%), and to defray the District's assessment program administration and management costs (\$5.00). Please recall the District does not charge ad valorem property taxes, but could do so in any future year instead of these charges and assessments.

A public hearing will be held at 6:01 p.m. on September 16, 2019 at the East Lee County High School Auditorium, 715 Thomas Sherwin Ave S, Lehigh Acres, FL 33974, for the purpose of receiving public comment on this notice and the proposed assessments. You have a right to appear at the hearing and to file written objections with the District Board within 20 days of this notice. If you decide to appeal any decision made by the District Board with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the District's administrative offices at (239) 303-5300, at least two (2) days prior to the date of the hearing.

The applicable Procedural Resolution, Initial Assessment Resolution, Final Assessment Resolution, 2019 Preliminary Rate Resolution, the map or plat of the District, and the updated assessment roll are available for inspection on-line at lehighfd.com or the above address.

The non-ad valorem amounts addressed and shown on this notice will be collected by the Tax Collector on the same tax notice and bill for property taxes mailed in November. This is sometimes called the uniform method of collection. The District is required to remind you that failure to pay your taxes and assessments will cause a tax certificate to be issued against the property which may result in a loss of title. *Thank you for your review.*

If there is a mistake on this notice, it can and will be corrected. For questions regarding your non-ad valorem assessment, please visit lehighfd.com, or email assessment@lehighfd.com before calling the District at (239) 303-5300, M-F, between 8AM and 4PM.

* * * * * NOTICE ASSOCIATED WITH DEMAND-BASED METHOD OF ASSESSMENT --- THIS IS NOT A BILL * * * * *

ANNUAL FIRE PROTECTION (FIRE) ASSESSMENT

Property Use	Billing Units	Notice of Maximum Annual	FY 2020 Fire
Classification		Rate for Fire Assessment	Assessment Rate per Billing Unit
Residential 1 Dwelling Unit Total Assessment	1 Dwelling Unit	\$371.03 per	\$274.84 per
	Billing Unit	Billing Unit	
	Total Assessment	\$371.03	\$274.84

The total annual Fire Protection Assessment revenues to be collected for FY 2020 is estimated to be \$14,179,017.98.

ANNUAL EMERGENCY RESCUE (EMS) ASSESSMENT

Property Use	Billing Units	Notice of Maximum Annual Rate	FY 2020 EMS
Classification		for EMS Assessment	Assessment per Billing Unit
Residential 1 Dwelling Unit	1 Dwelling Unit	\$82.28 per	\$60.95 per
	Billing Unit	Billing Unit	
	Total Assessment	\$82.28	\$60.95

The total annual Emergency Rescue Assessment revenues to be collected for FY 2020 is estimated to be \$2,599,027.78.

Annual increases for all District assessments are limited to the previous five years' Florida personal income average annual growth rate.

The combined total of these Demand-Based assessment revenues to be collected for FY 2020 is estimated to be \$16,778,045.76.

APPENDIX B

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Chairman of the Board of the Lehigh Acres Fire Control and Rescue District ("District") and as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire protection and emergency rescue services (the "Non-Ad Valorem Assessment Roll") for the District is properly assessed so far as I have been able to ascertain and that all required extensions on the above described roll to show the amounts attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll have duly been authorized and directed to be delivered by the Administrator or his designee to the Lee County Tax Collector on or before this date.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Lee County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 16th day of September, 2019.

LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT

By: <u>Latherine Kuse</u>

Catherine (Cathy) Kruse, Chair