
LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT

**FINAL ASSESSMENT RESOLUTION
FOR FIRE PROTECTION AND EMERGENCY RESCUE SERVICES**

ADOPTED MAY 26, 2015

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RESOLUTION NO. 15-05-01

A RESOLUTION OF THE BOARD OF 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 FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015; AMENDING THE INTIAL ASSESSMENT RESOLUTION; APPROVING THE ASSESSMENT ROLL; CONFIRMING THE INITIAL ASSESSMENT 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, adopted March 24, 2015 (the "Procedural Resolution"), which authorizes the imposition of Service Assessments for Fire Protection and Emergency Rescue Services, facilities, and programs against Assessed Property located within the Lehigh Acres Fire Control and Rescue District;

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

WHEREAS, the District desires to impose Fire Protection and Emergency Rescue Assessments in the Lehigh Acres Fire Control and Rescue District using the procedures provided by the Procedural Resolution, including the tax bill collection method for the Fiscal Year beginning on October 1, 2015;

WHEREAS, the District, on March 24, 2015, adopted Resolution No. 15-03-02, the Initial Assessment Resolution (the "Initial Assessment Resolution");

WHEREAS, the Initial Assessment 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 to compute the Fire Protection and Emergency Rescue Assessments for Fire Protection and Emergency Rescue Services, facilities, and programs against Assessed Property; estimates rates of assessment; and directs the updating and preparation of the Assessment Roll and provision of the notice required by the Procedural Resolution;

WHEREAS, Appendix A of the Initial Assessment Resolution contained a list of Improvement Codes, which codes have been updated by the Property Appraiser since the adoption of the Initial Assessment Resolution, necessitating that an updated list of Improvement Codes be included with the adoption of this Final Assessment Resolution;

WHEREAS, in order to impose Fire Protection and Emergency Rescue Assessments for the Fiscal Year beginning October 1, 2015, the Procedural Resolution requires the District to adopt a Final Assessment 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;

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Procedural Resolution;

WHEREAS, notice of a public hearing has been published and mailed, as required by the terms of the Procedural Resolution, which provides notice to all interested persons

of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on May 26, 2015, and comments and objections of all interested persons have been heard and considered as required by the terms of the Procedural Resolution.

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 Procedural Resolution, the Initial Assessment Resolution, Chapter 191, Florida Statutes, Chapters 97-340 and 2000-406, Laws of Florida, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This Resolution constitutes the Final Assessment Resolution as defined in the Procedural Resolution. All capitalized terms in this Resolution shall have the meanings defined in the Procedural Resolution and the Initial Assessment Resolution.

SECTION 3. INITIAL ASSESSMENT RESOLUTION AMENDED. The Improvement Codes referenced in the Initial Assessment Resolution and contained in Appendix A thereof are hereby replaced with the revised Improvement Codes attached hereto as Appendix D and incorporated herein by reference.

SECTION 4. IMPOSITION OF FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the Fire

Protection and Emergency Rescue Services, facilities, and programs described or referenced in the Initial Assessment Resolution, as amended herein, in the amount of the Fire Protection and Emergency Rescue Assessments set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference.

(B) 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 for such parcel, computed in the manner set forth in the Initial Assessment Resolution, as amended herein.

(C) Adoption of this Final Assessment 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 and the Initial Assessment Resolution, as amended herein, 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 Initial Assessment Resolution, as amended herein.

(D) The method for computing Fire Protection and Emergency Rescue Assessments described and referenced in the Initial Assessment Resolution, as amended herein, is hereby approved. The Parcel Apportionment methodology described and adopted in Section 8 of the Initial Assessment Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2015, the estimated Fire Protection Assessed Cost to be assessed is \$12,337,998.00. The Fire Protection Assessments to be

assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment methodologies to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2015, are hereby established as follows:

FIRE PROTECTION ASSESSMENT RATE SCHEDULE

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$239.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.31
Industrial/Warehouse	\$0.05
Institutional	\$0.41
Agricultural/Vacant Property Use Category	Rate Per Acre
Land (Minimum of 1 acre; Maximum of 10 acres)	\$21.00

(F) For the Fiscal Year beginning October 1, 2015, the estimated Emergency Rescue Assessed Cost to be assessed is \$2,232,200.00. The Emergency Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment methodologies to generate the estimated Emergency Rescue Assessed Cost for the Fiscal Year commencing October 1, 2015, are hereby established as follows:

EMERGENCY RESCUE ASSESSMENT RATE SCHEDULE

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$53.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.04
Industrial/Warehouse	\$0.01
Institutional	\$0.11

(G) For the Fiscal Year beginning October 1, 2015, the combined Fire Protection and Emergency Rescue Assessment Rates to be assessed and apportioned among benefited parcels are hereby established as follows:

FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENT RATE SCHEDULE	
Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$292.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.35
Industrial/Warehouse	\$0.06
Institutional	\$0.52
Agricultural/Vacant Property Use Category	Rate Per Acre
Land (Minimum of 1 acre; Maximum of 10 acres)	\$21.00

(H) The above rates of assessments are hereby approved. Fire Protection and Emergency Rescue Assessments for Fire Protection and Emergency Rescue Services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2015.

(I) 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 an 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.

(J) 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.

(K) 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 Final Assessment Resolution based upon the rates of the assessments approved herein.

(L) 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.

(M) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for 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 Procedural Resolution. 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 C. 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, 2015.

SECTION 5. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution, as amended herein, is hereby confirmed.

SECTION 6. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Final Assessment 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 Assessment Roll and the levy and lien of the Fire Protection and Emergency Rescue Assessments), 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 7. 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 8. EFFECTIVE DATE. This Final Assessment Resolution shall take effect immediately upon its passage and adoption.

THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER Smith WHO MOVED ITS ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER Carter. UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner David P. Adams	<u>aye</u>
Commissioner Larry Becker	<u>aye</u>
Commissioner Linda Carter	<u>aye</u>
Commissioner Matt Smith	<u>aye</u>
Commissioner Cathy Kruse	<u>aye</u>

DULY PASSED AND ADOPTED on this 26 day of May, 2015.

**BOARD OF COMMISSIONERS OF
THE LEHIGH FIRE CONTROL AND
RESCUE DISTRICT**

ATTEST:



David P. Adams, Secretary



Larry Becker, Chair

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared John Wayne, Sandi Melgarejo, and Charity Moore, who, after being duly sworn, depose and say:


1. I, John R. Wayne, as Fire Chief of the Lehigh Fire Control and Rescue District (the "District"), pursuant to Resolution No. 15-03-01, the Fire Protection and Emergency Rescue Assessment Procedural Resolution (the "Procedural Resolution"), timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Procedural Resolution and in conformance with the Resolution No. 15-03-02 adopted by the District on March 24, 2015 (the "Initial Assessment Resolution").

2. Sandi Melgarejo is Project Coordinator for GSG. GSG has caused the notices required by the Procedural Resolution to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. GSG has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessments; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessments; the number of such units contained within each parcel; the total revenue the District expects to collect by the assessments; a statement that failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before May 5, 2015, GSG delivered and directed the mailing of the above-referenced notices by Modern Mailers, Inc. ("Modern Mailers"), in accordance with the Procedural Resolution and the Initial Assessment Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Lee County Property Appraiser for the purpose of the levy and collection of ad valorem taxes. Notices to property owners receiving multiple individual notices were mailed, or caused to be mailed by GSG on or before May 5, 2015.

4. Charity Moore is Production Manager of Modern Mailers. As directed above, Modern Mailers, mailed or caused to be mailed on or before May 5, 2015, the above-referenced notices delivered to Modern Mailers by GSG.

FURTHER AFFIANTS SAYETH NOT.



John R. Wayne, affiant



Sandi Melgarejo, affiant



Charity Moore, affiant

STATE OF FLORIDA
COUNTY OF LEE

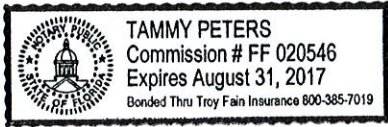
The foregoing Affidavit of Mailing was sworn to and subscribed before me this 15 day of May, 2015 by John R. Wayne, as Fire Chief of the Lehigh Fire Control and Rescue District. He is personally known to me or has produced _____ as identification and did take an oath.



Janis Williams
Printed Name: Janis Williams
Notary Public, State of Florida
At Large
My Commission Expires: 3-28-17
Commission No.: EE 876574

STATE OF FLORIDA
COUNTY OF LEON

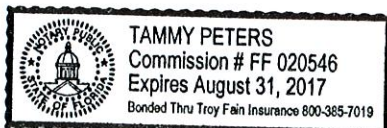
The foregoing Affidavit of Mailing was sworn to and subscribed before me this 15 day of May, 2015 by Sandi Melgarejo, Project Coordinator, Government Services Group, Inc., a Florida corporation. She is personally known to me or has produced _____ as identification and did take an oath.



Tammy Peters
Printed Name: Tammy Peters
Notary Public, State of Florida
At Large
My Commission Expires: August 31, 2017
Commission No.: FF 020546

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 15th day of May, 2015 by Charity Moore, Production Manager, Modern Mailers, Inc., a Florida corporation. She is personally known to me or has produced _____ as identification and did take an oath.



Tammy Peters
Printed Name: Tammy Peters
Notary Public, State of Florida
At Large
My Commission Expires: August 31, 2017
Commission No.: FF 020546

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

LEHIGH ACRES FIRE CONTROL AND RESCUE
DISTRICT

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

NOTICE DATE: May 5, 2015

HOWELL DELROY
1709 MOORE AVE
LEHIGH ACRES FL 33972-1926

Tax Parcel ID: 32442701000060300
Seq Number: 023090

******* NOTICE TO PROPERTY OWNER *******

Pursuant to Section 197.3632, notice is given by the Lehigh Acres Fire Control and Rescue District (District) that annual assessments for fire protection and emergency rescue services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2015 – September 30, 2016 ("Fiscal Year 15-16"), and for future fiscal years until discontinued by the District. The purpose of these charges is to fund fire protection and emergency rescue services benefiting property located within the Lehigh Acres Fire Control and Rescue District. The assessment is computed based on the classification of each parcel and the total number of billing units on the parcel.

FIRE PROTECTION ASSESSMENT

Category	Number and Type of Billing Units	FY 15-16 Fire Assessment
Residential	1 Dwelling Unit	\$239.00
Total Assessment:		\$239.00

The maximum Fire Protection Assessment for the above parcel is \$239.00 for Fiscal Year 15-16 and future fiscal years with increases allowed up to the previous five years' Florida personal income average annual growth rate. The total annual Fire Protection Assessment revenues to be collected within the District is estimated to be \$12,337,998 for the Fiscal Year 15-16.

EMERGENCY RESCUE ASSESSMENT

Category	Number and Type of Billing Units	FY 15-16 Emergency Rescue Assessment
Residential	1 Dwelling Unit	\$53.00
Total Assessment:		\$53.00

The maximum Emergency Rescue Assessment for the above parcel is \$53.00 for Fiscal Year 15-16 and future fiscal years with increases allowed up to the previous five years' Florida personal income average annual growth rate. The total annual Emergency Rescue Assessment revenues to be collected within the District is estimated to be \$2,232,200 for Fiscal Year 15-16.

A public hearing will be held at 5:00 p.m. on May 26, 2015, at 3102 16th St SW, Lehigh Acres, Florida for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board of Fire Commissioners within 20 days of this notice. If you decide to appeal any decision made by the Board of Fire Commissioners 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 Fire Chief's office at (239) 303-5300, at least two (2) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 30 days from the date of the Board of Fire Commissioners action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Procedural Resolution, the Initial Assessment Resolution, the Final Assessment Resolution, the plat map of the District, and the updated assessment roll are available for inspection at the District Fire Chief's office, located at 636 Thomas Sherwin Ave. S., Lehigh Acres, Florida.

Both the non-ad valorem assessment amounts shown on this notice and the ad valorem taxes for the above parcel will be collected by the Tax Collector on the ad valorem tax bill mailed in November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your non-ad valorem assessments, please contact the District Fire Chief's office at (239) 303-5300, Monday through Friday between 8:00 a.m. and 4:00 p.m. or via email at fireassessment@lehighfd.com. For more information please visit the District's website at www.lehighfd.com.

******* THIS IS NOT A BILL *******

APPENDIX B
PROOF OF PUBLICATION

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 **Jeanne A. Isberto** who on oath says that he/she is the **Legal Assistant** of the News-Press, a daily newspaper, published at Fort Myers, in Lee County, Florida; that the attached copy of advertisement, being a

DISPLAY

In the matter of:
Collection of Fire and Emerg.Rescue Assessments- May 26 at 5:00pm

In the court was published in said newspaper in the issues of
Apr. 23, 2015

Affiant further says that the said News-Press is a paper 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.

Jeanne A. Isberto

Sworn to and subscribed before me this 23rd day of April, 2015.

by **Jeanne A. Isberto**
 personally known to me or who has produced

as identification, and who did or did not take an oath.

Notary Public *Jessica Hanft*

Print Name: **Jessica Hanft**
 My commission Expires: **February 12, 2017**



**NOTICE OF HEARING
 TO IMPOSE AND PROVIDE FOR
 COLLECTION OF FIRE PROTECTION
 AND EMERGENCY RESCUE ASSESSMENTS**

Notice is hereby given that the Board of Fire Commissioners of the Lehigh Acres Fire Control and Rescue District (the "District") will conduct a public hearing to consider the imposition of fire protection and emergency rescue assessments for the provision of Fire Protection and Emergency Rescue Services within the District for the Fiscal Year beginning October 1, 2015 and for future fiscal years until discontinued by the District. A map of the District is located at the end of this Notice.

The hearing will be held at 5:00 p.m. on May 26, 2015, at the Lehigh Acres Fire Control and Rescue District, 3102 16th Street SW, Lehigh Acres, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person 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 Fire Chief's office at (239) 303-5300, at least two days before the meeting.

The total annual fire protection assessment revenue to be collected within the District is estimated to be \$12,337,998 for fiscal year October 1, 2015 - September 30, 2016. The total annual emergency rescue assessment revenue to be collected within the District is estimated to be \$2,232,200 for fiscal year October 1, 2015 - September 30, 2016.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following tables reflect the proposed schedules of the assessments for fire protection and emergency rescue services. The Fire Protection and Emergency Rescue Assessments shown below may be increased in the future based upon the previous five years' Florida personal income average annual growth rate.

FIRE PROTECTION ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$239.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.31
Industrial/Warehouse	\$0.05
Institutional	\$0.41
Agricultural/Vacant Property Use Category	Rate Per Acre
Land (Minimum of 1 acre; Maximum of 10 acres)	\$21.00

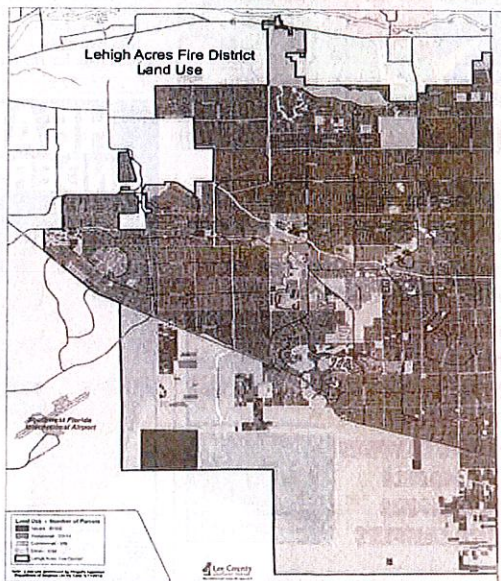
EMERGENCY RESCUE ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$53.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.04
Industrial/Warehouse	\$0.01
Institutional	\$0.11

Copies of the Procedural Resolution, the Initial Assessment Resolution, the plat map of the District, and the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2015 are available for inspection at the Office of the Administrator, located at the 636 Thomas Sherwin Ave. S., Lehigh Acres, Florida 33974, between the hours of 8:00 a.m. and 4:00 p.m., Monday through Friday.

The assessments imposed against non-Government owned property will be collected by the tax collector on the ad valorem tax bill to be mailed in November 2015, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The assessments imposed against Government property will be collected by separate bills that will be mailed by the District in November 2015. Failure to pay the assessments against Government property may result in the institution of mandamus proceedings or other legal actions to compel payment.

If you have any questions, please contact Chief John Wayne at (239) 303-5300, Monday through Friday between 8:00 a.m. and 4:00 p.m. or go to www.lehighfd.com for additional information.



**BOARD OF COMMISSIONERS
 LEHIGH ACRES FIRE CONTROL
 AND RESCUE DISTRICT**

APPENDIX C

**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 Fire Control and Rescue District (the ("District")), or authorized agent of the District; 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 non-ad valorem assessments 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 will be delivered to the Lee County Tax Collector by September 15, 2015.

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 4 day of September, 2015.

LEHIGH FIRE CONTROL AND
RESCUE DISTRICT

By: Larry Becker
Chairman

[to be delivered to Tax Collector prior to September 15]

APPENDIX D
IMPROVEMENT CODES

APPENDIX D

IMPROVEMENT CODES

Building Improvement Code	Description	Category
0	vacant	VACANT
5	day care center	COMMERCIAL
7	manufactured housing	RESIDENTIAL
8	mobile home	RESIDENTIAL
14	quadraplex	RESIDENTIAL
17	half a duplex	RESIDENTIAL
21	stores/office/res combination	COMMERCIAL
22	Multiple Residence	RESIDENTIAL
23	Apartment Building	RESIDENTIAL
24	multi-family - town house	RESIDENTIAL
27	duplex	RESIDENTIAL
28	triplex	RESIDENTIAL
30	Attached Villa	RESIDENTIAL
35	stores - retail	COMMERCIAL
36	stores - discount	COMMERCIAL
38	shopping center - neighborhood	COMMERCIAL
39	shopping center - community	COMMERCIAL
42	supermarket	COMMERCIAL
43	convenience store	COMMERCIAL
47	hotel/motel - high rise	COMMERCIAL
49	offices - low rise	COMMERCIAL
52	medical office	COMMERCIAL
53	hospital	INSTITUTIONAL
54	adult living/nursing home	INSTITUTIONAL
56	restaurant	COMMERCIAL
57	restaurant - fast food	COMMERCIAL
58	bowling alley	COMMERCIAL
60	auditorium	COMMERCIAL
61	theater	COMMERCIAL
62	bank	COMMERCIAL
65	Service (Repair) Garage	COMMERCIAL
68	mortuary/funeral homes	COMMERCIAL
69	Country Club	COMMERCIAL
71	distribution warehouse	INDUSTRIAL/WAREHOUSE
72	laundry/laundromat	COMMERCIAL
73	utilities	INDUSTRIAL/WAREHOUSE

Building Improvement Code	Description	Category
74	Health/Clubhouse	COMMERCIAL
75	ALF	INSTITUTIONAL
78	vehicle lube/car wash faciliti	COMMERCIAL
79	manufactured offices	COMMERCIAL
80	manufacturing - light	INDUSTRIAL/WAREHOUSE
82	warehouse - metal/frame	INDUSTRIAL/WAREHOUSE
83	personal storage facilities	INDUSTRIAL/WAREHOUSE
84	warehouse - CB/brick	INDUSTRIAL/WAREHOUSE
88	metal retail	COMMERCIAL
90	school	INSTITUTIONAL
91	church	INSTITUTIONAL
93	government building	INSTITUTIONAL
96	fire station	INSTITUTIONAL
97	Cottage/Bungalow	RESIDENTIAL
98	Cape Cod	RESIDENTIAL
99	Florida Ranch	RESIDENTIAL
100	Colonial	RESIDENTIAL
101	Split Level	RESIDENTIAL
102	Ranch	RESIDENTIAL
103	Split Entry/Raised Ranch	RESIDENTIAL
104	Key West	RESIDENTIAL
105	Chalet	RESIDENTIAL
106	Contemporary	RESIDENTIAL
109	Victorian	RESIDENTIAL
114	Family Conversion	RESIDENTIAL
116	Tangible MH/MFG	RESIDENTIAL