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**LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT**

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**PRELIMINARY RATE RESOLUTION  
FOR FIRE PROTECTION AND EMERGENCY RESCUE SERVICES**

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**ADOPTED JULY 30, 2019**

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**RESOLUTION NO. 19-07-03**

**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; DESCRIBING THE METHOD OF ASSESSING FIRE PROTECTION AND EMERGENCY RESCUE SERVICES ASSESSED COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE DISTRICT; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Section 191.009(2)(a), Florida Statutes, authorizes the Board of Commissioners of the Lehigh Acres Fire Control and Rescue District to increase the Fire Protection and Emergency Rescue Assessments by an amount equal to the average annual growth rate in Florida personal income over the last five years without seeking an additional referendum approval; and

**WHEREAS**, the average annual growth rate in Florida personal income over the last five years is equal to 5.79% according to Florida Bureau of Economic Analysis; and

**WHEREAS**, it has been previously determined as fair, reasonable and necessary to include in the District's non-ad valorem assessments estimated costs associated with service charges of the Tax Collector or Property Appraiser 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 (hereafter the "Uniform Method Collection Cost"); and

**WHEREAS**, the District requires additional revenues to continue to provide the current level of fire protection and emergency rescue services; and

**WHEREAS**, the Board of Fire Commissioners of the Lehigh Acres Fire Control and Rescue District must now initiate the process to reimpose the Fire Protection Assessments and Emergency Rescue Assessments for the Fiscal Year beginning October 1, 2019.

**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 (Resolution 15-03-01), the Initial Assessment Resolution (Resolution No. 15-03-02), as amended, the Final Assessment Resolution (Resolution No. 15-05-01), Chapters 191 and 197, Florida Statutes, Chapters 97-340 and 2000-406, Laws of Florida, and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.**

(A) This Resolution initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Protection and Emergency Rescue Assessments for the Fiscal Year beginning October 1, 2019 (the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Procedural Resolution, the Initial Assessment Resolution and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

**SECTION 3. PROVISION AND FUNDING OF FIRE PROTECTION AND EMERGENCY RESCUE SERVICES.**

(A) Upon the reimposition of Fire Protection and Emergency Rescue Assessments for fire protection and emergency rescue services, facilities, and programs against Assessed Property located within the District, the District shall provide fire protection and emergency rescue services to such Assessed Property.

(B) All or a portion of the cost to provide such fire protection and emergency rescue services, facilities, and programs shall be funded from proceeds of the Fire Protection and Emergency Rescue Assessments. The remaining cost required to provide fire protection and emergency rescue services, facilities, and programs shall be funded by available revenues other than Fire Protection and Emergency Rescue Assessment proceeds.

(C) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the District will be benefited 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 Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Rate Resolution.

**SECTION 4. IMPOSITION AND COMPUTATION OF FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS.** Fire Protection and Emergency Rescue Assessments shall be imposed against all Tax Parcels within the Property Use Categories located within the District. Fire Rescue Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

**SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.** The legislative determinations of special benefit and fair apportionment embodied in the Procedural Resolution, the Initial Assessment Resolution and the Final Assessment Resolution in appropriate context are hereby affirmed and incorporated herein by reference.

**SECTION 6. COST APPORTIONMENT METHODOLOGY.**

(A) The Cost Apportionment embodied in Section 6 of the Initial Assessment Resolution in appropriate context is hereby affirmed and incorporated herein by reference.

(B) It is hereby acknowledged that the Cost Apportionment methodology described and determined in the Initial Assessment Resolution in appropriate context is to be applied in the calculation of the estimated Fire Protection and Emergency Rescue Assessment rates established in Section 9 of this Preliminary Rate Resolution.

**SECTION 7. COST FACTOR CALCULATION.**

(A) The Cost Factor calculation embodied in Section 7 of the Initial Assessment Resolution in appropriate context is hereby affirmed and incorporated herein by reference.

(B) It is hereby acknowledged that the Cost Factor calculation described and determined in the Initial Assessment Resolution in appropriate context is to be applied in the calculation of the estimated Fire Protection and Emergency Rescue Assessment rates established in Section 9 of this Preliminary Rate Resolution.

**SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.**

(A) The Parcel Apportionment embodied in Section 8 of the Initial Assessment Resolution in appropriate context is hereby affirmed and incorporated herein by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in the Initial Assessment Resolution in appropriate context is to be applied in the calculation of the estimated Fire Protection and Emergency Rescue Assessment rates established in Section 9 of this Preliminary Rate Resolution.

**SECTION 9. DETERMINATION OF FIRE PROTECTION AND EMERGENCY RESCUE ASSESSED COSTS; ESTABLISHMENT OF FIRE PROTECTION AND EMERGENCY RESCUE ASSESSMENTS.**

(A) For the Fiscal Year beginning October 1, 2019, the estimated Fire Protection Assessed Cost, exclusive of the Uniform Method Collection Cost, is \$14,179,018. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to rates derived from the Cost Apportionment, Cost Factor, and Parcel Apportionment methodologies to fund a concomitant portion of the District’s budget for the Fiscal Year commencing October 1, 2019, are hereby established as follows:

**FIRE PROTECTION ASSESSMENT RATE SCHEDULE  
FOR FISCAL YEAR 2019-2020**

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

(B) For the Fiscal Year beginning October 1, 2019, the estimated Emergency Rescue Assessed Cost, exclusive of the Uniform Method Collection Cost, to be assessed is \$2,599,027. The Emergency Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to rates derived from the Cost Apportionment, Cost Factor, and Parcel Apportionment methodologies to fund a concomitant portion of the District's budget for the Fiscal Year commencing October 1, 2019, are hereby established as follows:

**EMERGENCY RESCUE ASSESSMENT RATE SCHEDULE  
FOR FISCAL YEAR 2019-2020**

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

(C) For the Fiscal Year beginning October 1, 2019, the combined Fire Protection Assessment 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**

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$335.79
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.39
Industrial/Warehouse	\$.06
Institutional	\$.60
<b>Agricultural/Vacant Property Use Category</b>	<b>Rate Per Acre</b>
Land (Minimum of 1 acre; Maximum of 10 acres)	\$24.15

(D) 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.

(7) Building or Tax Parcels assigned an 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.

(E) Any shortfall in the expected Fire Protection and Emergency Rescue Assessment 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. 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.

(F) The approval of the estimated Fire Protection and Emergency Rescue Assessment rate schedules by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Protection and Emergency Rescue Assessed Cost and Assessments exclusive of estimated costs associated with service charges of the Tax

Collector or Property Appraiser (\$1.45 per tax bill), and any amounts necessary to off-set discounts received for early payment of non-ad valorem assessments (4%) resulting from collection pursuant to the Uniform Assessment Collection Act, and costs of ascertainment, implementation and collection of the Fire Protection and Emergency Rescue Assessments (\$5.00 per tax bill), (together referred to as the “Uniform Method Collection Costs”). The Administrator is directed to also include such Uniform Method Collection Costs as a user fee to be charged and added to each Assessment by the authorization of the Final Rate Resolution.

(G) The remainder of the budget for the Fiscal Year commencing October 1, 2019, for fire protection and emergency rescue services, facilities, and programs not paid for from Fire Protection and Emergency Rescue Assessment proceeds shall be funded from other legally available District revenue.

(H) Estimated Fire Protection and Emergency Rescue Assessments in the amounts specified in the Fire Protection and Emergency Rescue Assessment rate schedules specified above, and specifically together with the applicable Uniform Method Collection Costs (which are fairly characterized as user fees) are established and proposed to be assessed and collected on the same bill as ad valorem taxes for the Fiscal Year commencing October 1, 2019. No portion of such Assessments is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development.

(I) The estimated Fire Protection and Emergency Rescue Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates to be imposed, levied and applied by the Administrator and combined with the Uniform

Method Collection Costs hereby charged for the Fiscal Year commencing October 1, 2019, as provided in Section 10 of this Preliminary Rate Resolution.

**SECTION 10. ANNUAL ASSESSMENT ROLL.**

(A) The Administrator is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2019, in the manner provided herein. As described herein, the Administrator shall respectively apportion the estimated Fire Protection and Emergency Rescue Assessed Cost and Assessments and the Uniform Method Collection Costs to be recovered through Fire Protection and Emergency Rescue Assessments in the manner set forth in this Preliminary Rate Resolution. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories.

(B) A copy of this Preliminary Rate Resolution, the Procedural Resolution, the Initial Assessment Resolution, the Final Assessment Resolution, documentation related to the estimated amount of the Fire Protection and Emergency Rescue Assessed Cost and Assessments, and the estimated costs associated with the Uniform Method Collection Costs to be recovered as user fees, and the updated Assessment Roll for the Fiscal Year commencing October 1, 2019, is on file in the office of the Administrator and open to public inspection. The foregoing shall not be construed to require that the updated Assessment Roll be in printed form if the amount of the Fire Rescue Assessment for each parcel of property can be determined by the use of a computer terminal available to the public or through the internet.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection and Emergency Rescue Assessments as set forth in this

Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost and Emergency Rescue Assessed Cost for the purposes of authorizing the Assessments and the Uniform Method Collection Costs, as an authorized user fee, all as described herein, among parcels of Assessed Property located within the District.

**SECTION 11. AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to be held at 6:01 p.m. on September 11, 2019 at the LAMSID Community Room, 601 East County Lane, Lehigh Acres, Florida 33936, at which time the District will receive and consider any comments on the Fire Protection and Emergency Rescue Assessments from the public and affected property owners and consider imposing Fire Protection and Emergency Rescue Assessments for the Fiscal Year commencing October 1, 2019 on the same bill as for ad valorem taxes which is sometimes called the Uniform Method of Collection.

**SECTION 12. NOTICE BY PUBLICATION.** The Administrator shall publish a notice of the public hearing authorized by Section 11 hereof in the manner and time provided in Section 2.04 of the Procedural Resolution. The notice shall be published no later than August 23, 2019, in substantially the form attached hereto as Appendix A.

**SECTION 13. NOTICE BY MAIL.** If required by Section 2.08 of the Procedural Resolution, the Administrator shall also provide notice of the public hearing authorized by Section 11 hereof by first class mail to the Owner of each parcel of Assessed Property in the manner and time required by Section 2.05 of the Procedural Resolution. Such notices shall be mailed no later than August 23, 2019. Notwithstanding anything else contained herein or in the Procedural Resolution to the contrary, including Section 2.08 thereof, the

Administrator need only provide notice of the public hearing authorized by Section 11 hereof by first class mail as required by the Uniform Assessment Collection Act. Additionally, the Administrator, using sound administrative judgment, is directed and authorized, in order to reduce future mailing costs, to include maximum future assessment rates, fees and charges in any notices by publication or by mail. Such maximum future amounts shall not exceed 135% of the assessment rate, fees and charges, proposed to be levied for the Fiscal Year commencing October 1, 2019, together with user fees for the Uniform Method Collection Costs, which may also be collected on the same bill as ad valorem taxes each year.

**SECTION 14. APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds derived by the District from the Fire Protection and Emergency Rescue Assessments shall be used respectively for the provision of Fire Protection and Emergency Rescue services, facilities, and programs within the District. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Fire Protection and Emergency Rescue services, facilities, and programs, as applicable.

**SECTION 15. METHOD OF COLLECTION.** It is hereby declared that the Fire Protection and Emergency Rescue Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2019.

**SECTION 16. 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.

**SECTION 17. EFFECTIVE DATE.** This Preliminary Rate Resolution shall take effect immediately upon its passage and adoption.

**DULY ADOPTED** in Regular Session on the 30<sup>th</sup> day of July, 2019. THE FOREGOING RESOLUTION WAS OFFERED BY COMMISSIONER **CARTER** WHO MOVED ITS ADOPTION. THE MOTION WAS SECONDED BY COMMISSIONER **BENNETT**. UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

Commissioner Catherine (Cathy) Kruse	AYE	<i>ck</i>
Commissioner Debra Cunningham	AYE	<i>DC</i>
Commissioner Linda Carter	AYE	<i>LC</i>
Commissioner Robert Bennett	AYE	<i>RB</i>
Commissioner Lucia Sherman	AYE	<i>LS</i>

DULY PASSED AND ADOPTED on the 30<sup>TH</sup> day of July, 2019.

**LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT**

ATTEST:

  
\_\_\_\_\_  
Catherine (Cathy) Kruse, Chair

  
\_\_\_\_\_  
Lucia Sherman, Treasurer/Secretary

**APPENDIX A**

**FORM OF NOTICE TO BE PUBLISHED**



## **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 annual imposition of fire protection and emergency rescue non-ad valorem assessments for the provision of fire protection and emergency rescue services, facilities and programs within the District for the Fiscal Year beginning October 1, 2019.

The hearing will be held at **6:01** p.m. on **September 11, 2019**, at the LAMSID Community Room, 601 East County Lane, Lehigh Acres, Florida 33936, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing or to file written comments or objections with the District within 20 days of this notice. Written notice may be sent to Lehigh Acres Fire Control and Rescue District, Attn: Chief Robert DiLallo, 636 Thomas Sherwin Ave S, Lehigh Acres, Florida or by email to [assessment@lehighfd.com](mailto:assessment@lehighfd.com) and marked "Fire Assessment." All such comments and objections timely received will be considered prior to or during the public hearing.

A geographic depiction of the District is provided at the end of this Notice of Hearing. If a person decides to appeal any decision made by the District 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 District Fire Chief's office at (239) 303-5300, at least two days before the meeting.

The estimated revenue attributable to the annual fire protection assessment to be collected within the District is estimated to be **\$14,179,018** for fiscal year October 1, 2019 – September 30, 2020. The estimated revenue attributable to the annual emergency rescue assessment to be collected within the District is estimated to be **\$2,599,027** for fiscal year October 1, 2019 – September 30, 2020. Both of these total estimated amounts are exclusive of the following uniform collection costs: (1) estimated costs associated with

service charges of the Tax Collector (\$1.45 per tax bill) and (2) any amounts necessary to off-set statutory discounts received for early payment of the District's assessments (4%) associated with the uniform method of collection on the same bill as for taxes and (3) costs of ascertainment, implementation and collection of the Fire Protection and Emergency Rescue Assessments (\$5.00 per tax bill), (together referred to as the Uniform Method Collection Costs), which costs, as a fairly characterized user fee, will be added to and included as part of any levy of a non-ad valorem assessment.

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 assessment rate schedule for fire protection and emergency rescue services for fiscal year October 1, 2019 – September 30, 2020.

**FIRE PROTECTION ASSESSMENT RATE SCHEDULE FOR  
FISCAL YEAR 2019-2020**

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$274.84
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$.35
Industrial/Warehouse	\$.05
Institutional	\$.48
<b>Agricultural/Vacant Property Use Category</b>	<b>Rate Per Acre</b>
Land (Minimum of 1 acre; Maximum of 10 acres)	\$24.15

**EMERGENCY RESCUE ASSESSMENT RATE SCHEDULE FOR  
FISCAL YEAR 2019-2020**

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$60.95
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$.04
Industrial/Warehouse	\$.01
Institutional	\$.12

The following tables are being noticed by mail and publication and reflect the maximum annual assessments for fire protection and emergency rescue services that can be assessed for future fiscal years without additional mailed notice to Owners of Tax

Parcels in the District. **Future fiscal year assessments may only be increased yearly by the previous five years' Florida personal income average annual growth rate.**

**FIRE PROTECTION ASSESSMENTS  
FUTURE MAXIMUM**

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$371.03
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$.47
Industrial/Warehouse	\$.07
Institutional	\$.65
<b>Agricultural/Vacant Property Use Category</b>	<b>Rate Per Acre</b>
Land (Minimum of 1 acre; Maximum of 10 acres)	\$32.60

**EMERGENCY RESCUE ASSESSMENTS  
FUTURE MAXIMUM**

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$82.28
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$.05
Industrial/Warehouse	\$.01
Institutional	\$.18

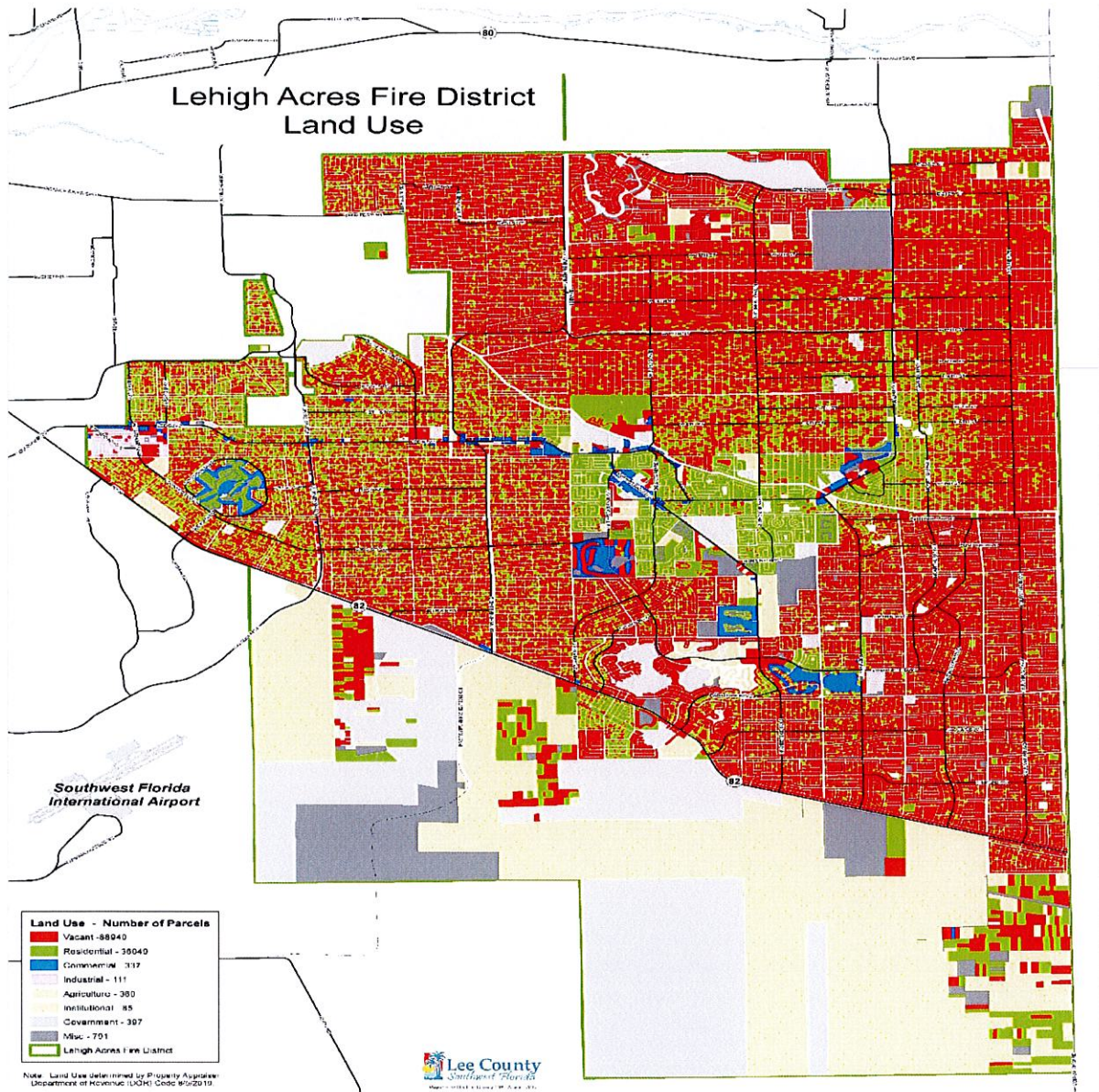
Copies of the District's Procedural Resolution, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Rate Resolution, the plat map of the District, and the preliminary Assessment Roll for the Fiscal Year commencing October 1, 2019 are available for inspection at the Office of the Administrator, located at the 636 Thomas Sherwin Avenue, South, Lehigh Acres, Florida between the hours of 8:00 a.m. and 4:00 p.m., Monday through Friday.

A copy of the proposed amount of the assessment for each property can be found at <http://www.lehighfd.com> or <http://quicksearch.ennead-data.com/lehighacresfire>. You can conveniently look up all assessed properties by either (1) owner name, (2) property address, or (3) tax parcel identification number.

The assessments will be collected by the Tax Collector on the ad valorem tax bill to be mailed in November 2019, as authorized by section 197.3632, Florida Statutes.

This is sometimes called the tax bill or uniform method of collection of non-ad valorem assessments. 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 you would like to learn more go to [www.lehighfd.com](http://www.lehighfd.com) for additional information. Thank you for reading this information.



**BOARD OF COMMISSIONERS  
LEHIGH ACRES FIRE CONTROL  
AND RESCUE DISTRICT  
August 5, 2019**