

LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT

2020

**NON-AD VALOREM ASSESSMENT PROCEDURAL RESOLUTION
RELATED TO THE PROVISION AND FUNDING OF
FIRE PROTECTION, RESCUE, EMERGENCY MEDICAL SERVICES,
ADMINISTRATION, GOVERNANCE, ASSOCIATED CAPITAL AND
ASSOCIATED SERVICES, FACILITIES AND PROGRAMS**

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RESOLUTION NO. 20-08-01

A RESOLUTION RELATING TO THE PROVISION AND FUNDING OF FIRE PROTECTION, RESCUE, EMERGENCY MEDICAL SERVICES, ADMINISTRATION, GOVERNANCE, ASSOCIATED CAPITAL AND ASSOCIATED SERVICES, FACILITIES AND PROGRAMS IN THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT; AUTHORIZING THE IMPOSITION AND COLLECTION OF NON-AD VALOREM ASSESSMENTS AGAINST REAL PROPERTY THROUGHOUT THE DISTRICT; PROVIDING CERTAIN DEFINITIONS; ESTABLISHING THE PROCEDURES FOR IMPOSING AND COLLECTING ANNUAL NON-AD VALOREM ASSESSMENTS; PROVIDING THAT ANNUAL NON-AD VALOREM ASSESSMENTS CONSTITUTE A LIEN ON ASSESSED PROPERTY EQUAL IN RANK AND DIGNITY WITH THE LIENS OF ALL STATE, COUNTY, DISTRICT, OR MUNICIPAL TAXES AND ASSESSMENTS AND SUPERIOR IN DIGNITY TO ALL OTHER PRIOR LIENS, MORTGAGES, TITLES, AND CLAIMS; AUTHORIZING THE ISSUANCE OF OBLIGATIONS SECURED BY NON-AD VALOREM ASSESSMENTS; PROVIDING FOR VARIOUS RIGHTS AND REMEDIES OF THE HOLDERS OF SUCH OBLIGATIONS; PROVIDING THAT SUCH OBLIGATIONS WILL NOT CREATE A GENERAL DEBT OR OBLIGATION OF THE DISTRICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

**ARTICLE I
INTRODUCTION**

SECTION 1.01. DEFINITIONS. As used in this Resolution, the following words and terms shall have the following meanings, unless the context clearly otherwise requires:

“Annual Assessment Resolution” means the resolution described in Article II hereof, establishing the rate at which an Assessment for a specific Fiscal Year will be computed; and the adoption of which, after a duly noticed public hearing, shall be the final proceeding for the imposition of Assessments related to the provision and funding of fire

38 protection, rescue, emergency medical services, administration, governance, associated
39 capital and associated services, facilities and programs.

40 **“Assessed Cost”** means that portion of the annual budget for any Fiscal Year
41 representing all or some portion of the cost of maintaining continual availability and
42 readiness to provide fire protection, rescue, emergency medical services, administration,
43 governance, associated capital and associated services, facilities and programs to Tax
44 Parcels within the District which will be funded through the imposition of annual Non-Ad
45 Valorem Assessments. In the event the District also imposes an impact fee upon new
46 growth or development for capital improvements related to fire protection, rescue,
47 emergency medical services, administration, governance, and associated services,
48 facilities and programs, the Assessed Cost shall not include costs attributable to capital
49 improvements necessitated by new growth or development which were included in the
50 computation of such impact fee or which are otherwise funded by such impact fee.

51 **“Assessed Property”** means all Tax Parcels of real property included in the
52 annual Non-Ad Valorem Assessment Roll that receive a special benefit from the District's
53 continual availability and readiness to provide fire protection, rescue, emergency medical
54 services, administration, governance, associated capital and associated services,
55 facilities and programs.

56 **“Assessment”** or **“Non-Ad Valorem Assessment”** means a special assessment
57 imposed by the Board of Commissioners pursuant to this Resolution, after a public
58 hearing, to fund the Assessed Cost. The term “Assessment” and the reference to special
59 assessments or non-ad valorem assessments herein means those assessments which

60 can become a lien against a homestead as permitted by Article X, Section 4 of the Florida
61 Constitution, as amended.

62 **“Assessment Coordinator”** means the Fire Chief, or any of such person’s
63 designees, responsible for coordinating the repetitive annual implementation and
64 administration of the District’s non-ad valorem assessment program, compliance review,
65 calculation and collection of Assessments as provided herein.

66 **“Assessment Roll”** or **“Non-Ad Valorem Assessment Roll”** means the special
67 assessment roll relating to an annual Assessment promulgated and then confirmed by
68 the Board of Commissioners after a public hearing required in Article II hereof.

69 **“Board”**, **“District Board”** or **“Board of Commissioners”** means the governing
70 body of the Lehigh Acres Fire Control and Rescue District.

71 **“Chief”** or **“Fire Chief”** means the Fire Chief, or such other person serving as the
72 chief administrative officer of the District.

73 **“District”** means the Lehigh Acres Fire Control and Rescue District, an
74 independent special fire control district and special purpose local government.

75 **“Fiscal Year”** means that period commencing October 1st of each year and
76 continuing through the next succeeding September 30th, or such other period as may be
77 prescribed by law as the fiscal year for the District.

78 **“Government Property”** means property owned by the United States of America
79 or any agency thereof, a sovereign state or nation, the State of Florida or any agency
80 thereof, a county, a special district or a municipal corporation.

81 **“Independent Fire District Act”** means Chapter 191, Florida Statutes,
82 sometimes cited as the “Independent Special Fire Control District Act” and Chapter 2000-
83 406, Laws of Florida.

84 **“Maximum Rate”** describes an indexing mechanism or disclosure feature used to
85 notice, authorize and limit annual Assessment increases. This indexing mechanism
86 generally provides for growth, inflation, the change in purchasing value of money or
87 similar purchasing or cost increase variables. The term uses the annual rates of any
88 Assessment which may set by the District Board upon initial imposition and from year to
89 year thereafter, and without additional referendum authorizes limited indexed changes
90 based upon (1) rates imposed at the time of initial imposition of non-ad special
91 assessments in accord with a referendum approved by the electors of the District, or (2)
92 rates used in the previous year’s Annual Assessment Resolution, to provide both a limited
93 Assessment rate increase opportunity and overall limitation upon the Board when either
94 (1) or (2) above is multiplied by the average growth rate in Florida personal income over
95 the previous five (5) years. This feature is implemented by law and referendum of the
96 District electors; and, rate increases associated with any Assessment within the foregoing
97 personal income threshold or index change from year to year are deemed to be within the
98 maximum rate authorized by law at the time of initial imposition of any non-ad valorem
99 Assessment.

100 **“Obligations”** means bonds or other evidence of indebtedness including but not
101 limited to, notes, commercial paper, capital leases or any other obligation issued or
102 incurred to finance fire protection, rescue, emergency medical services, administration,
103 or governance related capital of any kind, including but not limited to buildings, capital

104 improvements or, facilities, or equipment of any kind secured, in whole or in part, by
105 proceeds of the Assessments.

106 **“Pledged Revenue”** means, as to any series of Obligations, (A) the proceeds of
107 such Obligations, including investment earnings, (B) proceeds of the Assessments
108 pledged to secure the payment of such Obligations, and (C) any other legally available
109 non-ad valorem revenue pledged, at the Board's sole option, to secure the payment of
110 such Obligations, as specified by this Resolution and any resolution authorizing such
111 Obligations.

112 **“Procedural Resolution”** or the “Simplified Fire Procedural Resolution” means
113 this Resolution, as may be amended or restated.

114 **“Property Appraiser”** means the Property Appraiser of Lee County, Florida.

115 **“Secretary”** or **“District Secretary”** means the Secretary to the Board, or such
116 person’s designee.

117 **“Tax Collector”** means the Tax Collector of Lee County, Florida.

118 **“Tax Parcel”** means a parcel of property to which the Property Appraiser has
119 assigned a distinct ad valorem property tax identification number.

120 **“Tax Roll”** means the real property ad valorem tax assessment roll and data base
121 maintained by the Property Appraiser for the purpose of the levy and collection of ad
122 valorem taxes.

123 **“Uniform Assessment Collection Act”** means Sections 197.3632 and 197.3635,
124 Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem
125 assessments on the same bill or tax notice as ad valorem taxes, sometimes referred to

126 as the uniform method of collection; and, any applicable regulations promulgated
127 thereunder.

128 **SECTION 1.02. INTERPRETATION.** Unless the context indicates
129 otherwise, words importing the singular number include the plural number, and vice versa;
130 the terms “hereof,” “hereby,” “herein,” “hereto,” “hereunder” and similar terms refer to this
131 Resolution; and the term “hereafter” means after, and the term “heretofore” means before,
132 the effective date of this Resolution. Words of any gender include the correlative words
133 of the other genders, unless the sense indicates otherwise. References to ‘benefit’,
134 ‘special benefit’, ‘benefited property’ or the like also include the relief of a burden created
135 by real property as well as improvements or lack thereof thereon.

136 **SECTION 1.03. FINDINGS.** It is hereby ascertained, determined, and
137 declared that:

138 (A) The general and special powers described in the Independent Fire District
139 Act are fairly summarized as those activities necessary for the District to provide fire
140 protection, rescue, emergency medical services, administration, governance and
141 associated capital over time and in any given Fiscal Year.

142 (B) Pursuant to the Independent Fire District Act, the Uniform Assessment
143 Collection Act, and other law, the Board has express and implied powers of local self-
144 government to perform fire protection, rescue, emergency medical services,
145 administration, and governance functions of all kinds and render services and provide
146 such associated services, facilities (including the provision of capital of all kind) and
147 programs unless otherwise expressly prohibited by prevailing law and such power may
148 be exercised by the enactment of District resolutions.

149 (C) The District, as an independent special fire district, is authorized by general
150 law to levy non-ad valorem assessments to construct, operate and maintain those District
151 facilities and services provided pursuant to the general and special powers listed in the
152 Independent Fire District Act when any such assessment is approved by a referendum of
153 the electors of the District.

154 (D) The Legislature has made the express determination in general law that
155 each of the provision of fire protection services, fire suppression services, fire prevention
156 services, emergency rescue services, first response medical aid, emergency medical
157 services, and emergency transport services all constitute a benefit to real property the
158 same as any other improvement or betterment performed by the District.

159 (E) On August 18, 2020, the electors of the District approved by referendum the
160 following question: *"FUNDING LEHIGH ACRES FIRE DISTRICT SERVICES,*
161 *ADMINISTRATION, AND CAPITAL WITH NON-AD VALOREM PROPERTY*
162 *ASSESSMENTS As an alternative to ad valorem taxes and current assessments, may*
163 *Lehigh Acres Fire District annually levy non-ad valorem assessments beginning fiscal*
164 *year 2020/2021 to fund fire protection, rescue, emergency medical services,*
165 *administration, governance and associated capital not exceeding \$162 per parcel plus*
166 *\$0.93 per \$1,000 of value of improvements thereon, together with identified administrative*
167 *costs, collection costs, and statutory discounts, with increases limited by growth in Florida*
168 *personal income over the previous 5 years?"*

169 (F) In addition to the Legislature's determination of benefits to real property, the
170 special benefits to affected real property provided as a result of an Assessment include
171 by way of example and not limitation, the continual availability and readiness of District

172 services to each Tax Parcel within the District, protection of public safety and stable or
173 decreasing insurance costs which both inure to real property owners in this District, a
174 potential increase in value to property, and an assured level of available service to
175 landowners, tenants and investors in the District.

176 (G) The constant and continued preparedness of the District to provide
177 services, facilities and programs possess a logical relationship to the value, use and
178 enjoyment of real property by: (1) protecting and improving the value and usefulness of
179 real property, and improvements and structures thereon through the continual availability
180 of fire control, provision of fire protection, associated emergency medical services and
181 rescue services; (2) protecting the life and safety of intended occupants in the use and
182 enjoyment of real property; (3) lowering the cost of casualty or liability insurance by the
183 presence of a professional and comprehensive fire protection, fire control, associated
184 emergency medical services and rescue programs and the necessary administration,
185 governance, associated capital and associated services, facilities and programs of this
186 independent special fire district; (4) providing protection for uninsured or underinsured
187 property and property owners; and (5) containing the spread of major and minor fire
188 incidents, often occurring on vacant or undeveloped property, with the potential to spread
189 and endanger the structures and occupants of nearby improved property, thereby, among
190 other things, limiting liability and improving the attractiveness of real property in the
191 District for future development.

192 (H) The combined fire control and associated basic life support emergency
193 medical services of the District under its existing fire protection program enhances and
194 strengthens the relationship of such services to the value, use and enjoyment of the

195 parcels of property within the District.

196 (I) Any Assessment imposed pursuant to this Resolution is imposed by the
197 Board, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser
198 or Tax Collector under the provisions of this Resolution shall be construed as ministerial.

199 (J) The annual Assessments to be imposed pursuant to this Resolution are
200 special assessments authorized by the Independent Fire District Act and referendum of
201 the District electors, and may also constitute and be described as non-ad valorem
202 assessments within the meaning and intent of the Uniform Assessment Collection Act.

203 (K) The purpose of this Resolution is to: (1) provide procedures and direction
204 for the imposition of district-wide Assessments under the general law authority expressly
205 provided to the District Board to impose special assessments, and including any
206 reasonably implied authority thereunder; (2) authorize a procedure for the funding of fire
207 protection, rescue, emergency medical services, administration governance and
208 associated capital providing special benefits to property within the District; and (3)
209 establish a revenue or tax equity regime for funding fire protection, rescue, emergency
210 medical services, administration, governance, associated capital and associated
211 services, facilities and programs, reduce demand on other legally available funds, allow
212 for local policy discretion as difficult overall budget choices are made by the Board each
213 year or over a concomitant longer planning horizon, and implement the community's
214 authorization to transition to a more productive, equitable, balanced, sustainable and
215 dedicated means of funding the exercise of the general and special powers and activities
216 of the District which Legislature has determined as benefitting real property.

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ARTICLE II
ANNUAL FIRE SERVICE ASSESSMENTS

SECTION 2.01. GENERAL AUTHORITY.

(A) The Board is authorized by general law and referendum to impose an annual Assessment to fund all or any portion of the Assessed Cost upon benefitted property at the rate of assessment approved by referendum of the electors which is premised on the special benefit accruing to such property from the District's provision of fire protection, rescue, emergency medical services, administration, governance, associated capital, and associated services, facilities and programs. Such benefit, having been determined by the Legislature and case law, shall be confirmed by the Board, and apportioned by the Board premised upon case law and statutory guidance, statutory determinations and authority, and direction from the electors as authorized by referendum. For purposes of this Resolution, references to 'benefit', 'special benefit', 'benefitted property' or the like also include the relief of a burden to continually stand in readiness created by real property as well as improvements thereon. All Assessments shall be imposed in conformity with the procedures set forth in this Article II.

(B) The amount of the annual Assessment imposed each Fiscal Year against each parcel of Assessed Property shall be determined pursuant to an apportionment methodology based upon a fair and reasonable apportionment of the Assessed Cost among properties on a basis reasonably related to the special benefit provided by the continual availability of fire protection, rescue, emergency medical services, administration, governance, associated capital and associated services, facilities and programs funded with Assessment proceeds. The amount of the annual Assessment imposed each Fiscal Year shall identify and include administration and collection costs

242 associated with the annual Assessment with increases limited by growth in Florida
243 personal income over the previous five (5) years in the manner provided by the
244 Independent Fire District Act and approved by referendum of the electors. In the event
245 the Assessments are collected pursuant to the Uniform Assessment Collection Act, the
246 amount of the annual Assessment will also include reimbursement of necessary
247 administrative costs or fees imposed by the Property Appraiser and Tax Collector and will
248 be adjusted as necessary to account for any statutory discounts which are necessitated
249 when employing the efficiencies of collecting the Assessments annually on the same bill
250 as property taxes. Nothing contained in this Resolution shall be construed to require the
251 imposition of Assessments against Government Property.

252 **SECTION 2.02. PROCEEDINGS.**

253 (A) The proceedings for the imposition of an Assessment shall include a public
254 hearing noticed in the manner set forth in Section 2.04 hereof, and the adoption at or
255 anytime thereafter of an Annual Assessment Resolution which shall (A) contain a brief
256 and general description of the fire protection, rescue, emergency medical services,
257 administration, governance, associated capital and associated services, facilities and
258 programs to be provided or made available, (B) describe the method or methods of
259 apportioning the Assessed Cost among affected Tax Parcels, (C) describe the Tax
260 Parcels, if any, to be exempted from the annual Non-Ad Valorem Assessment for legal or
261 public policy purposes, (D) identify the rate or rates of assessment and approve and adopt
262 the annual Assessment Roll, consistent with the requirements of Section 2.03 hereof, and
263 (E) determine the method of collecting the Assessment.

264 (B) So long as the development and articulation of any method of
265 apportionment, rates of assessment, the Assessment Roll or methods of notice have
266 been reasonably undertaken and otherwise promulgated to the public in accordance with
267 the time periods and provisions hereof, the Annual Assessment Resolution may be
268 adopted at the same meeting of the Board, or at any subsequent meeting of the Board,
269 immediately after adoption of this Resolution, or any amendment hereto.

270 (C) No defect in the order of the steps taken in accomplishing the process and
271 procedures to impose, levy and collect Assessments shall inhibit the sufficiency of any
272 action by the Board so long as such actions have been ratified or confirmed once
273 reasonable due process (notice and opportunity to be heard) has been provided to the
274 public.

275 **SECTION 2.03. ASSESSMENT ROLL.**

276 (A) The Assessment Coordinator shall prepare, or direct the preparation of, the
277 Assessment Roll, which shall contain the following:

278 (1) A summary description of all Assessed Property by Tax Parcel
279 conforming to the description contained on the Tax Roll.

280 (2) The name of the owner of the Assessed Property.

281 (3) The extension or application of the rate or rates of the proposed
282 Assessment to be imposed against each such Tax Parcel of Assessed Property.

283 (B) The Assessment Roll shall be retained by the Assessment Coordinator and
284 shall be open to public inspection. The foregoing shall not be construed to require that
285 the Assessment Roll be in printed form if the amount of the Assessment for each Tax

286 Parcel of property can be determined by use of the internet, a computer terminal available
287 to the public or similar technology available to the public.

288 **SECTION 2.04. NOTICE.** At least twenty (20) days prior to the public
289 hearing, the District shall notice the public hearing by publication in a newspaper generally
290 circulated within the boundaries of the District. The notice shall provide the date, time
291 and place of the hearing. The notice shall contain a general statement that the Board will
292 consider imposing a special assessment throughout the District on the various parcels of
293 property within the District to fund all or a portion of the cost to continually be available
294 and stand ready to provide fire protection, rescue, emergency medical services,
295 administration, governance, associated capital, and associated services, facilities and
296 programs, the proposed rates or explanation of the schedule of Assessments and include
297 general information pertaining to the proposed apportionment methodology, the method
298 of collection and a statement that all affected property owners have a right to appear at
299 the public hearing and the right to file written objections within twenty (20) days of the
300 publication of the notice. The notice shall direct all interested persons to the Assessment
301 Roll and information concerning the amount of the proposed Assessment applicable to
302 each parcel of property; provided, however, again, that such Assessment Roll need not
303 be in printed form if the amount of the Assessment for each parcel of property can be
304 determined by use of the internet, a computer terminal available to the public, or similar
305 technology available to the public.

306 **SECTION 2.05. ANNUAL ASSESSMENT RESOLUTION.** At the time
307 named in such notice, or to which an adjournment or continuance may be taken by the
308 Board, the Board shall receive any written comments or objections of interested persons

309 and may then, or at any subsequent meeting of the Board, adopt or ratify the Annual
310 Assessment Resolution which shall (A) establish the rate or rates of assessment to be
311 imposed in the designated Fiscal Year; (B) approve and adopt the Assessment Roll, with
312 such amendments and directions as it deems just and right; and (C) provide direction as
313 to the method of collection. By law, the budgeting in any given year for expenditures
314 reasonably associated with fire protection, rescue, emergency medical services,
315 administration, governance and associated capital, and associated services, facilities and
316 programs provides *prima facie* evidence that all parcels assessed derive a special benefit
317 in the amount of the Assessed Cost. By law, it is the Board's responsibility to consider
318 the benefits and burdens associated with affected real properties and determine that the
319 benefit associated with the Assessed Cost is fairly and reasonably apportioned between
320 the properties that receive the benefit or create burdens, or both, of requiring readiness
321 and availability of District services, facilities and programs throughout any given Fiscal
322 Year. All objections to the Annual Assessment Resolution shall be made in writing, and
323 filed with the Assessment Coordinator at or before the time or adjourned time of such
324 hearing. The Annual Assessment Resolution as confirmed shall constitute the final action
325 necessary annually to impose or re-impose Assessments hereunder.

326 **SECTION 2.06. EFFECT OF ANNUAL ASSESSMENT RESOLUTION.**

327 The Assessments for the initial Fiscal Year and each subsequent Fiscal Year shall be
328 established upon adoption and confirmation of the Annual Assessment Resolution. The
329 adoption and confirmation of the Annual Assessment Resolution shall be the final
330 adjudication of the issues presented (including, but not limited to, the method of
331 apportionment and assessment, the rate or rates of assessment, the Assessment Roll,

332 and the levy and lien of the Assessments), unless proper steps shall be initiated in a court
333 of competent jurisdiction to secure relief within thirty (30) days from the date of the Board
334 action adopting and confirming on the Annual Assessment Resolution. The initial
335 Assessment Roll, as approved by the Annual Assessment Resolution, shall be delivered
336 for collection using the uniform method of collection described in Section 3.03 hereof to
337 collect the Assessments, or such other method as the Board by resolution shall designate.
338 A separate mailing apart from the combined notice for ad valorem and non-ad valorem
339 assessments as provided for in the Uniform Assessment Collection Act by the District or
340 the Tax Collector is authorized as a solution to exigent factual circumstances. Similarly,
341 any remedial activity to be accomplished *en masse* by Tax Roll and Non-Ad Valorem
342 Assessment forms may be transmitted in any manner by or under cover of a single
343 comprehensive form.

344 **SECTION 2.07. ADOPTION OF SUBSEQUENT ANNUAL ASSESSMENT**
345 **RESOLUTIONS.**

346 (A) The Board may adopt any or subsequent Annual Assessment Resolutions
347 as a part of and during its budget adoption process for each Fiscal Year and following the
348 initial Fiscal Year for which an Assessment is imposed hereunder. The Annual
349 Assessment Resolution serves to substantiate and approve the Assessment Roll for the
350 upcoming Fiscal Year. The Assessment Roll may be prepared in accordance with the
351 methods of apportionment set forth in the initial or prior Annual Assessment Resolution
352 but may include modifications as a matter of policy as to what, if any, portion or portions
353 of the District's budget is paid for from any legally available funds other than Assessment
354 revenues to be collected for the upcoming Fiscal Year. Failure to adopt an Annual

355 Assessment Resolution during the budget adoption process may be practicably cured at
356 any time.

357 (B) The Board shall not adopt Assessment rate increases in subsequent years
358 beyond the Maximum Rate without subsequent approval by referendum of the electors of
359 the District.

360 **SECTION 2.08. USE OF UNIFORM ASSESSMENT COLLECTION ACT.**

361 (A) The District will use the uniform method of collection provided for in the
362 Uniform Assessment Collection Act; provided, however that all of the extraordinary
363 procedures required by the Uniform Assessment Collection Act can be and are
364 substantially complied with.

365 (B) In using the Uniform Assessment Collection Act, the Assessment
366 Coordinator shall publish notice which shall conform to the requirements set forth in the
367 Independent Fire District Act and the Uniform Assessment Collection Act and, in addition
368 to the requirements set forth in this Resolution, the Assessment Coordinator shall provide
369 notice of the proposed Assessment by first class mail to the owner of each parcel of
370 property subject to the Assessment which shall, except in most exigent circumstances,
371 conform to the requirements set forth in the Uniform Assessment Collection Act and the
372 Independent Fire District Act. Such mailed notice may optionally be provided by including
373 the Assessment in the Property Appraiser's notice of proposed property taxes and
374 proposed or adopted non-ad valorem assessments under Section 200.069, Florida
375 Statutes, or its successor in function, so long as the District and Property Appraiser can
376 mutually agree to the timing, form and content of such inclusion. The Assessment
377 Coordinator, or any other person as designee of the District Secretary, may provide proof

378 of such notice by affidavit. Failure of the owner to receive notice due to mistake or
379 inadvertence shall nevertheless not affect the validity of the Assessment Roll nor release
380 or discharge any obligation for payment of an Assessment imposed by the Board by law
381 or pursuant to this Resolution.

382 (C) The Board may also establish by resolution or directive such reasonable
383 procedures or directions to confirm, conform and comply with the Independent Fire
384 District Act and Uniform Assessment Collection Act as may be reasonably implied,
385 practicable and necessary.

386 (D) Nothing herein shall preclude the Board from establishing by resolution a
387 maximum rate of assessment provided that notice of such maximum assessment rate is
388 reasonably noticed and provided pursuant to the Uniform Assessment Collection Act. In
389 the event that the uniform method of collection provided for in the Uniform Assessment
390 Collection Act is used and (1) the proposed Assessment for any Fiscal Year exceeds the
391 maximum rate of assessment initially adopted by the Board and included in notice
392 previously provided to the owners of Assessed Property pursuant to the Uniform
393 Assessment Collection Act, or (2) the method of apportionment is changed or the purpose
394 for which the Assessment is imposed is substantially changed from that represented by
395 notice previously provided to the owners of Assessed Property pursuant to the Uniform
396 Assessment Collection Act or (3) an Assessment Roll contains Assessed Property that
397 was not included or otherwise exempted from payment on the Assessment Roll approved
398 for a prior Fiscal Year, notice and opportunity to be heard shall be provided to the owners
399 of such Assessed Property. Such notice shall substantially conform to the notice
400 requirements set forth in this Resolution and the Uniform Assessment Collection Act and

401 inform the owner of the time, date and place for adoption of the Annual Assessment
402 Resolution. The failure of the owner to receive such notice due to inattention, mistake or
403 inadvertence shall not affect the validity of the Assessment Roll nor release or discharge
404 any obligation for payment of an Assessment imposed by the Board pursuant to this
405 Resolution.

406 (E) The Assessment Roll, as approved by the Annual Assessment Resolution,
407 shall be certified and delivered to the Tax Collector as required by the Uniform
408 Assessment Collection Act.

409 **SECTION 2.09. LIEN OF NON-AD VALOREM ASSESSMENTS.** Upon
410 the adoption of the Assessment Roll, all Non-Ad Valorem Assessments shall constitute
411 and remain a lien against such property co-equal in rank and dignity with the lien of all
412 state, county, district, and municipal taxes and non-ad valorem assessments, superior in
413 dignity to all other liens, titles, and claims, until paid. The lien for an Assessment shall be
414 deemed perfected upon adoption and confirmation by the Board of the Annual
415 Assessment Resolution. The lien for an Assessment collected under the Uniform
416 Assessment Collection Method shall attach to the property included on the Assessment
417 Roll as of the prior January 1, the lien date for ad valorem taxes imposed under the Tax
418 Roll. The lien for an Assessment collected under the traditional method of collection
419 provided in Section 3.02 hereof shall be deemed perfected upon adoption and
420 confirmation by the Board of the Annual Assessment Resolution, after a public hearing,
421 and shall attach to the property on such date of each such Annual Assessment
422 Resolution.

423 **SECTION 2.10. REVISIONS TO ASSESSMENTS.** If any Assessment
424 made under the provisions of this Resolution is either in whole or in part annulled,
425 vacated, or set aside by the judgment of any court, or if the Board is satisfied that any
426 such Assessment is so irregular or defective that the same cannot be enforced or
427 collected, or if the Board has omitted any property on the Assessment Roll which property
428 should have been so included, the Board may take all necessary steps to impose a new
429 Assessment against any property benefited by the Assessed Cost, following as nearly as
430 may be practicable, the provisions of this Resolution and in case such second
431 Assessment is annulled, vacated, or set aside, the Board may obtain and impose other
432 Assessments until a valid Assessment is imposed.

433 **SECTION 2.11. PROCEDURAL IRREGULARITIES.** Any informality or
434 irregularity in the proceedings in connection with the levy of any Assessment under the
435 provisions of this Resolution shall not affect the validity of the same after the approval
436 thereof, and any Assessment as finally approved shall be competent and sufficient
437 evidence that such Assessment was duly levied, that the Assessment was duly made and
438 adopted, and that all other proceedings adequate to such Assessment were duly had,
439 taken, and performed as required by this Resolution, the Uniform Assessment Collection
440 Act, and Independent Fire District Act; and, no variance from the directions hereunder
441 shall be held material unless it be clearly shown that the party objecting was materially
442 injured thereby. Notwithstanding the provisions of this Section, any party objecting to an
443 Assessment imposed pursuant to this Resolution must file an objection with a court of
444 competent jurisdiction within the time periods prescribed herein.

445 **SECTION 2.12. CORRECTION OF ERRORS AND OMISSIONS.**

446 (A) No act of error or omission on the part of the Property Appraiser, Tax
447 Collector, Assessment Coordinator, Board, or their deputies, employees, or agents shall
448 operate to release or discharge any obligation for payment of an Assessment imposed by
449 the Board under the provisions of this Resolution.

450 (B) When it shall appear that any Assessment should have been imposed under
451 this Resolution against a parcel of property specially benefited by the provision of fire
452 protection, rescue, emergency medical services, administration, governance, associated
453 capital, and associated services, facilities and programs, but that such property was
454 omitted from the Assessment Roll, the Board may, upon provision of notice and bill to the
455 owner by first class mail, impose the applicable Assessment for the Fiscal Year in which
456 such error is discovered, in addition to the applicable Assessment due for the prior two
457 Fiscal Years. Such total Assessment shall become delinquent if not fully paid upon the
458 expiration of sixty (60) days from the date of the adoption of said resolution. The
459 Assessment so imposed shall constitute a lien against such property co-equal in rank and
460 dignity with the lien of all state, county, district, and municipal taxes and non-ad valorem
461 assessments, superior in dignity to all other liens, titles, and claims, until paid against the
462 real property involved and may be collected as provided in Article III hereof or otherwise
463 by law.

464 (C) The Assessment Coordinator shall have the authority at any time, upon his
465 or her own initiative or in response to a timely filed petition from the owner of any property
466 subject to an Assessment, based upon presentation of competent and substantial
467 evidence, to correct any error in annually applying the Assessment apportionment method

468 to any particular parcel of property not otherwise requiring the provision of mailed notice
469 pursuant to this Resolution or the Uniform Assessment Collection Act. Additionally,
470 because the size and nature of the Tax Roll may yield anomalies, the Assessment
471 Coordinator is authorized to apply sound public administration judgment and delete or
472 remove individual Tax Parcels from the Assessment Roll that due to specific
473 circumstances do not receive a special benefit, are not developable (e.g. subsurface
474 rights, submerged, slivers, right-of-way, common elements) or are reasonably determined
475 to be inappropriate, infeasible or impracticable to assess, and do not merit the
476 expenditure of public funds and resources to impose or collect such Assessments. Any
477 such corrections shall be considered valid *ab initio* and shall in no way affect the
478 enforcement of any other Assessment imposed under the provisions of this Resolution.
479 All requests from affected property owners for any such changes, modifications or
480 corrections shall be referred to, and processed by, the Assessment Coordinator and not
481 the Property Appraiser or Tax Collector.

482 (D) After the Assessment Roll has been delivered to the Tax Collector in
483 accordance with the Uniform Assessment Collection Act, any changes, modifications, or
484 corrections thereto shall be made in accordance with the procedures applicable to
485 correcting errors and insolvencies on the Tax Roll, or as otherwise allowed by law, upon
486 timely written request and direction of the Assessment Coordinator.

487 **SECTION 2.13. INTERIM ASSESSMENTS; OMISSIONS.**

488 (A) An interim Assessment may be imposed against all property for which a
489 certificate of occupancy is issued after adoption and confirmation of the Annual
490 Assessment Resolution. The amount of the interim Assessment shall be calculated upon

491 a monthly rate, which shall be one-twelfth of the annual rate for such property computed
492 in accordance with the Annual Assessment Resolution for the Fiscal Year in which the
493 certificate of occupancy is issued. Such monthly rate shall be imposed for each full
494 calendar month remaining in the Fiscal Year. In addition to the monthly rate, the interim
495 Assessment shall also include an estimate of the subsequent year's Assessment. If the
496 Board determines to impose an interim Assessment, no certificate of occupancy shall be
497 issued until full payment of the interim Assessment is received by the Board. Issuance
498 of the certificate of occupancy by mistake or inadvertence, and without the payment in full
499 of the interim Assessment, shall not relieve the owner of such property of the obligation
500 of full payment. For the purpose of this provision, such interim Assessment shall be
501 deemed due and payable on the date the certificate of occupancy was issued and shall
502 constitute a lien against such property as of that date. Said lien shall be equal in rank
503 and dignity with the liens of all State, county, district or municipal taxes and special
504 assessments, and superior in rank and dignity to all other liens, encumbrances, titles and
505 claims in and to or against the real property involved.

506 (B) Exclusive of property for which an interim Assessment was paid pursuant
507 to subsection (A) hereof, an interim Assessment may also be imposed against any
508 property which for any reason was incorrectly assessed, omitted from the Assessment
509 Roll or was not listed on the Tax Roll as an individual Tax Parcel as of the effective date
510 of the Assessment Roll approved by the Annual Assessment Resolution for any upcoming
511 Fiscal Year. For the purpose of this provision, such interim Assessment shall be deemed
512 due and payable and shall constitute a lien against such property for which it is imposed.
513 Said lien shall be co-equal in rank and dignity with the lien of all state, county, district, and

514 municipal taxes and non-ad valorem assessment superior in dignity to all other liens,
515 titles, and claims, until paid against the real property involved and may be collected as
516 provided in Article III hereof or otherwise by law.

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ARTICLE III
COLLECTION OF ASSESSMENTS

SECTION 3.01. COLLECTION.

(A) The process of collection is driven by annual timing, and many equitable, practical and economic factors. The traditional direct billing method can be useful and provides fair and adequate notice and opportunity to be heard through publication in a newspaper of general circulation. The uniform method of collection additionally provides extraordinary notice by individual mailing, but such notice is many times more complex, difficult and expensive than published notice. The individually mailed notice required by the Uniform Assessment Collection Act is extraordinary, presents annual timing challenges and is unique to collection of an Assessment occurring along with and included on the same bill as for ad valorem taxes.

(B) Unless otherwise directed by the Board, the Assessments shall be collected pursuant to the billing method provided in the Uniform Assessment Collection Act. Any hearing or notice provided for or required by this Resolution may be combined with any other hearing or notice required by this Resolution, the Independent Fire District Act or the Uniform Assessment Collection Act.

SECTION 3.02. ALTERNATIVE AND TRADITIONAL METHOD OF COLLECTION.

(A) The Board may elect to collect the Assessments, or fees or charges comparable thereto, by any other method which is authorized by law or provided by this Resolution.

(B) Using the traditional direct billing method of collection, the District shall provide Assessment bills by first class mail to the owner of each affected parcel of

541 property. The bill or accompanying explanatory material shall include (1) a brief
542 explanation of the Assessment, (2) a description of the unit of measurement or method
543 used to determine the amount of the Assessment, (3) the number of units contained within
544 the Tax Parcel, (4) the rate or rates applied to the units of measurement or method and
545 the total amount of the Assessment imposed against the Tax Parcel for the appropriate
546 period, (5) the location at which payment will be accepted, (6) the date on which the
547 Assessment is due, and (7) a statement that the Assessment constitutes a lien against
548 Assessed Property equal in rank and dignity with the liens of all state, county, district or
549 municipal taxes and other non-ad valorem assessments. Such bill shall conspicuously
550 notify the owner of the opportunity to be heard and comment or object upon written
551 request from the owner within thirty (30) days of mailing by first class mail, or by setting
552 a date, time and place for such hearing no sooner than thirty (30) days of mailing. The
553 Board may appoint a special master for such purposes.

554 (C) A general notice of the lien resulting from imposition of the Assessments
555 may be recorded in the Official Records of Lee County. Nothing herein shall be construed
556 to require that individual liens or releases be filed in the Official Records.

557 (D) The District shall have the right to appoint or retain an agent to foreclose
558 and collect all delinquent Assessments in any manner provided by law.

559 (E) An Assessment not disputed shall become delinquent if it is not paid within
560 sixty (60) days from the date of mailing. The District or its agent shall also notify any
561 property owner who is delinquent in payment of his or her Assessment within ninety (90)
562 days from the date such assessment was due that the District or its agent may either (1)
563 initiate a foreclosure action or suit in equity and cause the foreclosure of such property

564 subject to a delinquent Assessment in a method now or hereafter provided by law for
565 foreclosure of mortgages on real property; or (2) cause an amount equivalent to the
566 delinquent Assessment, not previously subject to collection using the uniform method
567 under the Uniform Assessment Collection Act, to be collected on the tax bill for a
568 subsequent year.

569 (F) All costs, fees and expenses, including reasonable attorney fees and title
570 search expenses, related to any foreclosure action as described herein shall be included
571 in any judgment or decree rendered therein. At the sale pursuant to decree in any such
572 action, the District may be the purchaser to the same extent as an individual person or
573 corporation. The District may join in one foreclosure action the collection of Assessments
574 against any or all property assessed in accordance with the provisions hereof. All
575 delinquent owners whose property is foreclosed shall be liable for an apportioned amount
576 of reasonable costs and expenses incurred by the District and its agents, including
577 reasonable attorney fees, in collection of such delinquent Assessments and any other
578 costs incurred by the District as a result of such delinquent Assessments and the same
579 shall be collectible as a part of or in addition to, the costs of the action.

580 (G) In lieu of foreclosure, any delinquent Assessment and the costs, fees and
581 expenses otherwise reasonably attributable thereto, may be collected subsequently
582 pursuant to the Uniform Assessment Collection Act; provided however, that (1) notice is
583 provided to the owner in the manner required by the Uniform Assessment Collection Act
584 and this Resolution, and (2) any existing lien of record on the affected parcel for the
585 delinquent Assessment is supplanted by the lien resulting from certification of the
586 Assessment Roll, as applicable, to the Tax Collector. The failure to timely pay

587 assessments when due evidences a burden created by real property, which among other
588 things, places unnecessary expense and demand upon the District and its general fund
589 in direct proportion to the amount unpaid and all costs of collection, until paid.

590 (H) Any Board action required in the collection of Assessments may be by
591 resolution.

592 **SECTION 3.03. UNIFORM METHOD OF COLLECTION.**

593 (A) In lieu of utilizing any other method of collection available to the District, the
594 District may elect to collect Assessments using the uniform method pursuant to the
595 Uniform Assessment Collection Act; and, for any specific parcel of benefitted property
596 may include an amount equivalent to the payment delinquency, delinquency fees and
597 expenses and recording costs for another prior years' assessment for a comparable
598 service, facility, capital expenditure or program provided, (1) the collection method used
599 in connection with the other or prior years' assessment did not employ the use of the
600 uniform method of collection authorized by the Uniform Assessment Collection Act, or
601 was omitted in fact or erroneously exempted therefrom, (2) notice is provided to the
602 owner, and (3) any lien on the affected parcel for the other or prior years' assessment is
603 supplanted and transferred to such Assessment upon certification of a non-ad valorem
604 roll to the Tax Collector by the District.

605 (B) If the Board determines the Assessments are to be collected on the same
606 bill as for ad valorem taxes, then the Assessment Coordinator shall comply and conform
607 to the extraordinary requirements of the Uniform Assessment Collection Act.

608 **SECTION 3.04. GOVERNMENT PROPERTY.**

609 (A) To the extent permitted by law, the District reserves the right to impose a
610 user charge or service availability fee comparable in amount to Assessments on
611 Governmental Property. As used in this section, the context of the term 'Assessment'
612 shall refer to such a user charge or fee. If such a user charge or fee is imposed against
613 Government Property, the District shall provide a bill or invoice by first class mail to the
614 owner or agent of each affected parcel of Government Property. The bill or accompanying
615 explanatory material shall include (1) a brief explanation of the user charge or fee, (2) a
616 description of the unit of measurement used to determine the amount of the user charge
617 or fee, (3) the number of units contained within the Tax Parcel, (4) the rate or rates
618 applicable to the units of measurement or method and the total amount of the user charge
619 or fee imposed against the Tax Parcel for the appropriate period, (5) the location at which
620 payment will be accepted, and (6) the date on which the Assessment is due.

621 (B) Any user charge or service availability fee comparable to that of an
622 assessment imposed against Government Property shall be due on the same date as all
623 other Assessments, if practicable, and, if applicable, shall be subject to the same
624 discounts for early payment.

625 (C) Any user charge or service availability fee comparable to that of an
626 Assessment shall become delinquent if it is not paid within thirty (30) days from the date
627 any payment or installment is due. The District shall notify the owner of any Government
628 Property that is delinquent in payment of its Assessment within ninety (90) days from the
629 date such assessment was due. Such notice shall state that the District may initiate a
630 mandamus or other appropriate judicial action to compel payment.

631 (D) All costs, fees and expenses, including reasonable attorney fees and title
632 search expenses, related to any mandamus or other action as described herein shall be
633 included in any judgment or decree rendered therein. All delinquent owners of
634 Government Property against which a mandamus or other appropriate action is filed shall
635 be liable for an apportioned amount of reasonable costs and expenses incurred by the
636 District, including reasonable attorney fees, in collection of such delinquent user charges
637 or service availability fee comparable in amount to Assessments and any other costs
638 incurred by the District as a result of such delinquency and the same shall be collectible
639 as a part of or in addition to, the costs of the action.

640 (E) As an alternative to the foregoing, any user charge or service availability fee
641 comparable in amount to that of an Assessment imposed against Government Property
642 may be collected as a surcharge on a utility bill provided to such Government Property in
643 twelve installments with a remedy of discontinuance of service or a mandamus action in
644 the event of non-payment. The Board may also contract for such billing services with any
645 utility.

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ARTICLE IV

ISSUANCE OF OBLIGATIONS

SECTION 4.01. GENERAL AUTHORITY.

(A) By general law the Board has the power and is authorized to provide by resolution, at one time or from time to time in series, for the issuance of Obligations incurred to finance capital expenditures and any amounts to be paid or accrued in connection with issuance of such Obligations including but not limited to capitalized interest, transaction costs and reserve account deposits.

(B) The principal of and interest on each series of Obligations shall be payable from Pledged Revenue. The Board may agree, by resolution, to budget and appropriate funds to make up any deficiency in the reserve account established for the Obligations or in the payment of the Obligations, from other non-ad valorem revenue sources. The Board may also provide, by resolution, for a pledge of or lien upon proceeds of such non-ad valorem revenue sources for the benefit of the holders of the Obligations. Any such resolution shall determine the nature and extent of any pledge of or lien upon proceeds of such non-ad valorem revenue sources.

(C) To the extent required by law, when a trust indenture is employed, the District will cause a bonded trustee to certify to the proper expenditure of the proceeds of the Obligation.

SECTION 4.02. TERMS OF THE OBLIGATIONS.

The Obligations

shall be dated, shall bear interest at such rate or rates, shall mature at such times as may be determined by resolution of the Board, and may be made redeemable before maturity, at the option of the District, at such price or prices and under such terms and conditions,

673 all as may be fixed by the Board. Said Obligations shall mature not later than forty (40)
674 years after their issuance. The Board shall determine by resolution the form of the
675 Obligations, the manner of executing such Obligations, and shall fix the denominations of
676 such Obligations, the place or places of payment of the principal and interest, which may
677 be at any bank or trust company within or outside of the State of Florida, and such other
678 terms and provisions of the Obligations as it deems appropriate. The Obligations may be
679 sold at public or private sale for such price or prices as the Board shall determine by
680 resolution. The Obligations may be delivered to any contractor to pay for the provision of
681 capital facilities and equipment or may be sold in such manner and for such price as the
682 Board may determine by resolution to be for the best interests of the District.

683 **SECTION 4.03. VARIABLE RATE OBLIGATIONS.** At the option of the
684 Board, Obligations may bear interest at a variable rate.

685 **SECTION 4.04. TEMPORARY OBLIGATIONS.** Prior to the
686 preparation of definitive Obligations of any series, the Board may, under like restrictions,
687 issue interim receipts, interim certificates, or temporary Obligations, exchangeable for
688 definitive Obligations when such Obligations have been executed and are available for
689 delivery. The Board may also provide for the replacement of any Obligations which shall
690 become mutilated, destroyed or lost. Obligations may be issued without any other
691 proceedings or the happening of any other conditions or things other than those
692 proceedings, conditions or things which are specifically required by this Resolution.

693 **SECTION 4.05. ANTICIPATION NOTES.** In anticipation of the sale of
694 Obligations, the Board may, by resolution, issue notes and may renew the same from
695 time to time. Such notes may be paid from the proceeds of the Obligations, the proceeds

696 of the Assessments, the proceeds of the notes and such other legally available moneys
697 as the Board deems appropriate by resolution. Said notes shall mature within five (5)
698 years of their issuance and shall bear interest at a rate not exceeding the maximum rate
699 provided by law. The Board may issue Obligations or renewal notes to repay the notes.
700 The notes shall be issued in the same manner as the Obligations.

701 **SECTION 4.06. TAXING POWER NOT PLEDGED.** Obligations issued
702 under the provisions of this Resolution shall not be deemed to constitute a general
703 obligation or pledge of the full faith and credit of the District within the meaning of the
704 Constitution of the State of Florida, but such Obligations shall be payable only from
705 Pledged Revenue and, if applicable, proceeds of the Assessments, in the manner
706 provided herein and by the resolution authorizing the Obligations. The issuance of
707 Obligations under the provisions of this Resolution shall not directly or indirectly obligate
708 the District to levy or to pledge any form of ad valorem taxation whatsoever. No holder
709 of any such Obligations shall ever have the right to compel any exercise of the ad valorem
710 taxing power on the part of the District to pay any such Obligations or the interest thereon
711 or to enforce payment of such Obligations or the interest thereon against any property of
712 the District, nor shall such Obligations constitute a charge, lien or encumbrance, legal or
713 equitable, upon any property of the District, except the Pledged Revenue.

714 **SECTION 4.07. TRUST FUNDS.** The Pledged Revenue received
715 pursuant to the authority of this Resolution shall be deemed to be trust funds, to be held
716 and applied solely as provided in this Resolution and in the resolution authorizing
717 issuance of the Obligations. Such Pledged Revenue may be invested by the District, or
718 its designee, in the manner provided by the resolution authorizing issuance of the

719 Obligations. The Pledged Revenue upon receipt thereof by the District shall be subject
720 to the lien and pledge of the holders of any Obligations or any entity other than the District
721 providing credit enhancement on the Obligations.

722 **SECTION 4.08. REMEDIES OF HOLDERS.** Any holder of Obligations,
723 except to the extent the rights herein given may be restricted by the resolution authorizing
724 issuance of the Obligations, may, whether at law or in equity, by suit, action, mandamus
725 or other proceedings, protect and enforce any and all rights under the laws of the state or
726 granted hereunder or under such resolution, and may enforce and compel the
727 performance of all duties required by this part, or by such resolution, to be performed by
728 the District.

729 **SECTION 4.09. DEFEASANCE OR REFUNDING OBLIGATIONS.** The
730 District may, by resolution of the Board, issue Obligations to defease or refund any
731 Obligations issued pursuant to this Resolution, or any other obligations of the District
732 issued to finance capital facilities and equipment, and provide for the rights of the holders
733 hereof. Such refunding Obligations may be issued in an amount sufficient to provide for
734 the payment of the principal of, redemption premium, if any, and interest on the
735 outstanding Obligations to be defeased or refunded. The issuance of such defeasance or
736 refunding Obligations shall not result in an annual Assessment that exceeds the
737 estimated maximum rate of annual Assessments set forth in an Annual Assessment
738 Resolution or other resolution, without the approval of the electors.

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ARTICLE V
GENERAL PROVISIONS

SECTION 5.01. BUDGETING AND USE OF FUNDS. Unspent or unencumbered proceeds from any Assessments at the end of any Fiscal Year shall be carried forward using generally accepted accounting procedures, shall be classified as legally available funds unless otherwise directed by the Board, and may be budgeted, used, or expended for any public purpose in any subsequent Fiscal Year.

SECTION 5.02. REPEALER. Resolution No. 15-03-01 shall be suspended and of no further effect, except for the purposes of fulfilling all District responsibilities concerning any Obligations issued hereunder or hereafter addressing collection of District non-ad valorem assessments imposed for Fiscal Years prior to Fiscal Year 2020-21, including any corrections, under-assessment due to fraud, error, or omission, or otherwise within any applicable statute of limitation. Provided, however, the collection of any unpaid assessments for prior year's assessments may also or alternatively be made by any method provided for under this Resolution.

SECTION 5.03. APPLICABILITY. This Resolution and the District's authority to impose assessments pursuant hereto shall be applicable throughout the District.

SECTION 5.04. CONSTRUCTION. The District Board is expressly authorized by the Independent Fire District Act to act by resolution in prescribing the conduct of the business of the Districts. This Resolution shall be liberally construed and deemed to rationally implement the authorized, implied and alternative local method for the doing of the things in a manner consistent with and authorized by the general law, the Independent Fire District Act, the Uniform Collection Act, referenda of the electors of the

766 District, and any applicable case law and shall be regarded as consistent with all powers
767 so conferred, and shall not be regarded as beyond or in derogation of any limitations or
768 powers now existing or which may hereafter come into existence unless expressly
769 otherwise provided and preempted by the Legislature. This Resolution, being necessary
770 for the welfare of the inhabitants and property owners of the District, shall be liberally
771 construed to effect the purposes hereof.

772 **SECTION 5.05. SEVERABILITY.** The provisions of this Resolution are
773 severable; and if any section, subsection, sentence, clause or provision is held to be
774 illegal, invalid, or untenable by any court of competent jurisdiction, the remaining
775 provisions of this Resolution shall not be affected thereby.



776 **SECTION 5.06. SCRIVENER'S ERRORS.** The Board intends that all
777 sections of this Resolution which contain typographical errors which do not affect the
778 intent of this Resolution can be administratively corrected and confirmed by the
779 authorization of the Fire Chief, or his designee, without the requirement of having a
780 corrected Resolution adopted by the Board of Commissioners.

781 [Remainder of page intentionally left blank.]

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783 **SECTION 5.07. EFFECTIVE DATE.** This Resolution shall take effect
784 upon the adoption of this Resolution by the Board of Commissioners of the Lehigh Acres
785 Fire Control and Rescue District.

786 The foregoing Resolution was offered by Commissioner Carter, who moved its
787 adoption. The motion was seconded by Commissioner Bennett, and being put to a vote,
788 the vote was as follows:

789	Commissioner Catherine Kruse	AYE 
790	Commissioner Debra Cunningham	AYE <u> </u>
791	Commissioner Linda Carter	AYE <u> </u>
792	Commissioner Robert Bennett	AYE <u> </u>
793	Commissioner Lucia Sherman	AYE 

794 DULY PASSED AND ADOPTED on the 25th day of August 2020.

795
796 (Seal)

**LEHIGH ACRES FIRE CONTROL
AND RESCUE DISTRICT**

798
799 ATTEST:



Catherine Kruse, Chair

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805 _____
806 Lucia Sherman, Treasurer/Secretary
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