

**RESOLUTION NO. 23-06-01**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT, LEE COUNTY, FLORIDA, CONCERNING ANNUAL NON-AD VALOREM ASSESSMENTS; PROVIDING ANNUAL DIRECTION CONCERNING THE PROVISION OF DISTRICT BUDGET INFORMATION, GENERAL RATE SETTING AND CALENDARING DIRECTION, EXEMPTION DIRECTION AND ADMINISTRATIVE OR OTHER MINISTERIAL DIRECTION AND AUTHORIZATION IN COORDINATION WITH THE NECESSARY ADVANCED BUDGET DEVELOPMENT AND ANNUAL EXTENTION OF NON-AD VALOREM ASSESSMENT RATES, FEES AND CHARGES; PROVIDING FOR SCRIVENER'S ERRORS; PROVIDING FOR CONFLICTS; PROVIDING FOR LIBERAL CONSTRUCTION; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, faced with future challenges related to the generation of annual revenue in an amount that is sufficient to meet regulatory service requirements and the budgetary needs of the Lehigh Acres Fire Control and Rescue District ("DISTRICT"), electors within the District approved by referendum in 2020 an alternative means to fund fire protection, rescue, emergency medical services, administration, governance, associated capital and associated services, facilities and programs; and,

**WHEREAS**, the DISTRICT electors have expressly authorized and directed the use of annual indexing using annual increases limited by growth in Florida personal income over the previous 5 years to annually establish non-ad valorem assessment rates of the District; and,

**WHEREAS**, this resolution does not supersede nor supplant the necessity for the Board to conduct further public hearing each year, nor does this resolution supersede nor supplant the Board continuing to receive information on available and alternative means to fund District services, facilities and programs; and,

**WHEREAS**, due to continued growth and development within the DISTRICT, and a limited tax base proven unable to support the DISTRICT service mission, it is prudent and responsible for the foreseeable future to use, budget and place in reserve all funding available each year from the revenues derived from indexing increases, while annually assessing both short and long term funding needs; and,

**WHEREAS**, the District has been providing, and will continue to provide, both mailed and published notice, as required by law, along with all other required information, in addition to other extraordinary information the District has endeavored to provide, to further inform interested persons concerning the non-ad valorem assessment funding and collection process, all of which has and continues to be additionally, reasonably, and conveniently available to inform interested persons world-wide at the District's website and the District's offices; and,

**WHEREAS**, this resolution announces and provides important on-going guidance and direction to management, staff, the District's consultants, and counsel concerning the yearly approach to timing, budgeting, rate setting, and funding for each upcoming fiscal year.

**NOW, THEREFORE, BE IT RESOLVED by the Lehigh Acres Fire Control and Rescue District Board of Commissioners, that:**

**SECTION 1. INCORPORATION OF RECITALS; FINDINGS**

The recitals and determinations set forth above and herein have been ascertained, determined and declared by the Board and form a part of this Resolution.

**SECTION 2. AUTHORITY**

The Board of Commissioners is authorized to adopt this Resolution by Florida law.

**SECTION 3. DIRECTION AND AUTHORIZATION**

The Board hereby announces, declares, directs, and authorizes as follows:

1. Recommended Annual Budgeting Timeline.

(A) Annually during April, management and staff are directed and authorized to prepare an administrative (emerging/preliminary) budget using calendar year end data, including data from the United States Department of Commerce, as a means to estimate revenues and provide a draft budget to the District's assessment consultants and counsel. This is a working budget only. Also, during April, the growth in Florida personal income over the previous 5 years will be determined from a credible source. Management, staff, the District's assessment consultants, and counsel are then charged to administratively reconcile likely revenue and funding needs, and revise, as necessary, the emerging/preliminary budget.

(B) For further budget and rate setting development and for use related to public notification of the maximum assessment rates for the upcoming fiscal year, the anticipated revenue available and the emerging/preliminary budget should be presented and discussed publicly in April or May with the District Board, with the intended result being District Board direction being given so that timely public notice of an annual public hearing to set proposed non-ad valorem assessment rates, fees, and charges, can occur in the following month.

(C) This process is to be done annually as early as is reasonably possible to fix non-ad valorem assessment rates, fees and charges so that management and staff have adequate time to refine the annual budget for the upcoming fiscal year. Once the non-ad valorem assessment rates, fees and charges are considered after a public hearing, there will be more certainty as to revenues that will be available to fund the annual budget, which will allow management and staff to continue to refine the annual budget.

(D) During August, management, staff, the District's assessment consultants, and counsel will administratively reconcile likely revenue and funding needs, with staff further revising, as necessary, the emerging/preliminary budget. The Board can reduce the previously adopted non-ad valorem assessment rates for the upcoming fiscal year, but will not increase the previously adopted non-ad valorem assessment rates during this period. Whenever possible, budgeting using non-ad valorem assessment revenue should fund reserves (due to the limited type and sources of revenues unique to the DISTRICT), unless directed otherwise by the Board.

(E) By law the non-ad valorem assessment roll must be certified by September 15, and to maintain good relations with the offices of the Tax Collector and Property Appraiser, such roll should be certified in advance during the first week in September or sooner when possible.

(F) The annual budget of the District must be adopted by September 30 every year, and can be noticed and determined sooner when convenient.

2. Direction Concerning Exemptions.

(A) During May of each year, or sooner, the assessment consultants and counsel will develop a report or list of anticipated assessment exemptions by parcel. This will allow management and staff to review those anticipated exemption parcels for eligibility and fairness and allow for conferring with the office of the Property Appraiser and the assessment consultants and counsel as to the appropriate application of assessment exemptions. Care should be taken to balance perceived fairness with the avoidance of waste or inefficiency associated with marginal or diminishing returns.

(B) Going forward, the Assessment Coordinator, management, the assessment consultants, and counsel are directed to broadly examine the means and reasonable methods to fairly scrutinize the use of assessment exemptions, particularly where property owners appear to have avoided the common sense intent of the assessment concept. For example, vacant land held for potential development should be scrutinized. Also, where a rationale for exemption appears to be lacking, the office of the Property Appraiser can be consulted as to proper coding or classification. Also, where applicable, the annual resolution may include broader delegated authority to the Assessment Coordinator.

(C) Curtilage exemptions should be reviewed at least annually so that the curtilage exemptions can be considered for purposes of being grandfathered for a period of years or until an exempt parcel is transferred to a bonafide purchaser for value, or otherwise discontinued altogether.

3. Direction Concerning Annual Indexing.

(A) Unless directed otherwise by the Board for all upcoming fiscal year considerations relating to non-ad valorem assessments, the Assessment Coordinator, management, the assessment consultants, and counsel are directed to use the annual indexing approved by referendum of the DISTRICT electors each year and to incorporate the annual assessment increases that result from use of the growth rate in Florida personal income over the previous 5 years.

(B) This direction is practical and is based upon the relevant determinations above, and is appropriate as a result of the now outdated, disparate, severe, and impractical governance difficulties and limitations placed on independent fire districts by general law that are not, and should not be, placed upon county or municipal fire departments.

4. Direction to Set and Advertise Annual Public Hearing.

(A) The public hearing concerning the proposed annual non-ad valorem assessment for fiscal year 2023-24 is to be scheduled for the meeting of the Board of Commissioners for July 25, 2023 at 5:05 P.M. at Station 104, 3102 16<sup>th</sup> Street SW, Lehigh Acres, Florida 33976.

(B) Notice is directed to be published on or before July 5, 2023.

**SECTION 4. SCRIVENER'S ERRORS**

The Board 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 such person's designee, without the requirement of having a corrected Resolution adopted by the Board.

**SECTION 5. CONFLICT**

Any provision of any DISTRICT Resolution which is in conflict with the provisions of this Resolution is repealed prospectively to the extent of such conflict.

**SECTION 6. LIBERAL CONSTRUCTION**

The terms and provisions of this Resolution shall be liberally construed to affect the purpose for which it is adopted.

**SECTION 7. SEVERABILITY.**

If any portion of this Resolution is for any reason held or declared to be unconstitutional, invalid or void, such holding shall not affect the remaining portions of this Resolution. If this Resolution shall be held to be inapplicable to any person or circumstances, such holding shall not affect the applicability of this Resolution to any other person or circumstances.



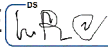
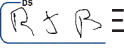

**SECTION 8. EFFECTIVE DATE.**

This Resolution shall take effect upon the adoption of this Resolution by the Board of Commissioners of the Lehigh Acres Fire Control and Rescue District.

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

Lehigh Acres Fire Control and Rescue District  
June 27, 2023 Directory Resolution

Commissioner Melissa Barry  
Commissioner Debra Cooper  
Commissioner Linda Carter  
Commissioner Robert Bennett  
Commissioner Lucia Sherman

AYE   
 AYE  
AYE   
 AYE  
AYE 

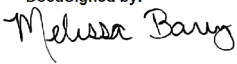
DULY PASSED AND ADOPTED on the **27th** day of June, 2023.

(Seal)

**LEHIGH ACRES FIRE CONTROL  
AND RESCUE DISTRICT**

ATTEST:

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Debra Cooper, Chair

DocuSigned by:  
  
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Melissa Barry, Secretary