

RESOLUTION NO. 23-07-01

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT, RELATING TO THE FUNDING FOR CONSTANT AVAILABILITY AND READINESS TO SERVE AND BENEFIT REAL PROPERTY WITH FIRE PROTECTION, RESCUE, EMERGENCY MEDICAL SERVICES, ADMINISTRATION, GOVERNANCE, ASSOCIATED CAPITAL, AND ASSOCIATED SERVICES, FACILITIES AND PROGRAMS WITHIN THE DISTRICT; PROVIDING FOR THE IMPOSITION OF NON-AD VALOREM ASSESSMENTS WITHIN THE DISTRICT TO FUND, IN SUBSTANTIAL PART, THE ANNUAL BUDGETED COST OF FIRE PROTECTION, RESCUE, EMERGENCY MEDICAL SERVICES, ADMINISTRATION, GOVERNANCE, ASSOCIATED CAPITAL, AND ASSOCIATED SERVICES, FACILITIES AND PROGRAMS; IDENTIFYING BENEFITS, BURDENS AND COSTS TO BE ASSESSED; ESTABLISHING THE METHOD OF APPORTIONING BENEFITS, BURDENS AND COSTS AMONG BENEFITED PARCELS OF PROPERTY; ADOPTING AN ASSESSMENT ROLL; PROVIDING THE METHOD OF COLLECTION; PROVIDING FOR ASSOCIATED BUSINESS AND POLICY DIRECTION; AND PROVIDING AN EFFECTIVE DATE.

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

ARTICLE I

INTRODUCTION

SECTION 1.01. AUTHORITY.

This Resolution of the Lehigh Acres Fire Control and Rescue District (the "District") is adopted pursuant to Procedural Resolution No. 20-08-01 (the "Procedural Resolution"), the Independent Fire District Act, the Uniform Collection Act, and is premised upon case law and statutory guidance, statutory determinations and authority, direction from the electors as authorized by referendum (the "2020 Referendum"), and other applicable provisions of law.

SECTION 1.02. DEFINITIONS.

This Resolution constitutes the Annual Assessment Resolution as defined in the Procedural Resolution. All capitalized words and terms not otherwise defined herein shall have the meaning set forth in the Procedural Resolution unless the context hereof otherwise requires.

SECTION 1.03. INTERPRETATION.

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

SECTION 1.04. FINDINGS.

It is hereby ascertained, determined and declared as follows:

(A) The constant and continued preparedness to provide fire protection, rescue, emergency medical services, administration, governance, associated capital, and associated services, facilities and programs by the District possesses a logical relationship to the value, use and enjoyment of real property by: (1) protecting the value of the improvements and structures on real property through the continual availability and readiness of fire control and provision of fire protection and emergency rescue and medical services; (2) protecting the life and safety of intended occupants in the use and

enjoyment of real property; (3) lowering or stabilizing the cost of casualty or liability insurance by the demonstrated presence of a professional fire control and availability of fire protection and emergency rescue and medical services program within the District; (4) providing an equity shield or protection for uninsured or underinsured property and property owners; and (5) containing the spread of fire incidents, sometimes occurring on vacant or undeveloped property, with the potential to spread and endanger the structures and occupants of nearby improved property, thereby limiting liability.

(B) The sharing of benefits, burdens and costs for fire protection, rescue, emergency medical services, administration, governance, associated capital, and associated services, facilities and programs based upon the relative value of improvements for each Tax Parcel in the District as compared to the relative value of improvements for all Tax Parcels in the District could conceivably serve alone as a fair and reasonable means to apportion entirely the Assessed Cost. Such approach substantially removes the underlying land values from consideration and reasonably focuses upon the built, improved, or husbanded environment on the real property protected and served by fire protection, rescue, emergency medical services, administration, governance, associated capital, and associated District services, facilities and programs. This is a direct and logically related means to share benefits, burdens and costs emanating from or inuring to real property in the District for the constant availability and readiness of fire protection, rescue, emergency medical services, administration, governance and associated capital, services, facilities, and programs.

(C) It is also clear that the relative improvement value of improvements to land

may be utilized as one factor among others considered in a given formula or calculus since the resulting Assessments are formed from a reasoned or logical base against which the special benefits, burdens and costs may be multiplied or determined.

(D) Apportionment on the basis of relative improvement value (as determined by data derived from the Tax Roll data base annually prepared by the Property Appraiser) recognizes and fairly shares the relatively higher benefit accruing to properties which face greater financial loss in the event of fire incident or lack of casualty or liability insurance.

(E) Besides the advantage of relying upon data prepared by the Property Appraiser in the normal conduct of such person's responsibilities, an approach based in whole or in part upon relative improvement value is also advantageous because it is self-correcting. Relative value of improvements may change from year to year in accordance with market conditions and other factors and such variation will be adjusted automatically each subsequent year in accordance with the updated improvement value determined from data required to be developed by the Property Appraiser for other purposes. If the improvements on a given Tax Parcel were to increase or decrease in value with the passage of time relative to the updated improvement value District-wide, that Tax Parcel's relative percentage to the total amount assessed for that Tax Parcel and all Tax Parcels would also increase or decrease proportionately.

(F) The mere availability of fire protection, rescue, emergency medical services, administration, governance, associated capital, and associated services, facilities and programs benefit each parcel of real property in the District in a substantially uniform fashion by relieving the common burden placed upon District

services and facilities collectively created by individual parcels in the District whether a fire or emergency event occurs or not. Fundamentally, the presence of each parcel within the District creates a comparable and similar requirement to stand ready to serve and continually maintain a preparedness to provide fire protection, emergency rescue and medical services and facilities for all parcels in the District. Such constant availability and readiness inures to the benefit of all developed and developable real property in the District.

(G) The District's core preparedness costs are generally those necessary to maintain the readiness of emergency personnel, equipment and facilities to respond in the event of random emergency calls and to assure an effective network of coverage, a metric used by insurance ratings organizations for calculation of basic insurance ratings. Such preparedness is continual and predominantly lies in wait for the emergency of a fire control, emergency rescue or medical service incident occurring at or upon real property within the District.

(H) The Board of Commissioners carefully considered a detailed analysis and report prepared by GAI Consultants, Inc. describing a simplified special assessment apportionment methodology designed to fund all or some portion of the District's annual budget expenditures corresponding to fixed (as opposed to more variable) costs incurred in maintaining common or similar continual readiness to provide fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities and programs to all parcels within the District.

(I) These core preparedness costs of lying in wait are largely recurring, almost fixed over the course of a budgetary period, because they are strongly

associated with wages, salaries, administration, and overhead which support the constant availability of fire protection, rescue, emergency medical services, administration, governance, and associated capital services, facilities and programs. Due, in part, to the focused and limited statutory mission of this special purpose local government, such core costs must be absorbed even when firefighting and emergency services capabilities remain exclusively in standby mode.

(J) Fixed costs can generally be described as those costs incurred in providing services, facilities or programs required for readiness to provide fire protection and emergency rescue and medical services which do not necessarily vary from parcel to parcel based upon property classification, parcel-specific physical characteristics (improvements) or actual demand in the event of deployment. Variable costs are those dependent upon or which more closely bear a direct relationship to property classification and/or parcel-specific physical characteristics which can be more uniformly considered by value of improvements on any one parcel compared with all parcels in the District, and therefore are more likely to vary from parcel to parcel.

(K) The constant potential for the outbreak of a fire and need for emergency rescue and medical services represents the predominant requirement for service by the District. When and where an incident occurs is essentially an unknown and difficult variable to accurately predict. The scale of this potential defines the basic underlying cost of being prepared to limit fire loss, serve real property and occupants thereon to protect and support property values and limit liability of property owners, and increase the use and enjoyment of real property in the District. From a policy and public purpose standpoint, preparedness is the predominant activity of the District's fire protection,

emergency rescue and medical services and facilities. The District, in this state of readiness, must consider the committable personnel, necessary equipment and facilities, and the time likely required to extinguish a fire or undertake an emergency rescue or medical services response (planning or preparing for the potential incident or event) prior to the emergency allocation of direct resources enabling a fire to be extinguished or effecting an emergency rescue or medical services response as quickly as possible (deploying to or intervening in the incident or event itself). The amount of resources for fire protection and emergency rescue and medical services, facilities and programs made available in such a continual preparedness exercise each year is a public administration and policy decision which necessarily focuses in the aggregate on all parcels of property within the District.

(L) In developing a recurring revenue source to fund a portion of the core fixed cost component of the District's annual budget associated with a continued readiness to provide fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs, it is not necessary to solely focus on the size, value or physical characteristics of individual parcels or Tax Parcels. Instead, in this context, each individual parcel or Tax Parcel capable of development contributes similarly to the required state of readiness, and similarly and substantially shares the same benefits from such core fixed cost component; and, therefore it is fair and reasonable to ask the owner of each individual parcel or Tax Parcel (developed or capable of development) to contribute equally toward the burden of funding all or a portion of the core fixed costs associated with such

continual readiness to provide fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities and programs.

(M) The findings contained herein are premised upon information, input, analysis and review from District staff, officials and experts, and public comment, as well as careful consideration by the Board of Commissioners. A combination of the foregoing yields a reasoned apportionment methodology premised upon two distinct tiers or classes of apportionment allocation: Tier 1 – a sharing of benefits, burdens and costs for fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs based upon the relative value of improvements for each Tax Parcel in the District as compared to the value of improvements for all Tax Parcels in the District; and, Tier 2 – a sharing of benefits, burdens and costs for fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs on a per parcel allocation premised upon maintaining a continual state of preparedness and readiness to serve whether or not a request for actual assistance is ever received. Although either of these two tiers might be used singularly to address a significant portion of the budget for special assessment apportionment purposes, together they provide a simplified and powerful equity tool for the District to fairly and reasonably share assessable benefits, burdens and costs among all assessable Tax Parcels in the District.

(N) Allocating a portion of the fixed costs attributable to the District's continual readiness to provide fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs on

either a developable parcel or Tax Parcel basis reasonably avoids cost inefficiencies and unnecessary administration, and is a fair, efficient and reasonable mechanism to allocate such costs among all Tax Parcels.

(O) The use of data derived from the Tax Roll (both in form and content), which is a statutorily required and uniformly maintained database of all Tax Parcels employed by the Property Appraiser and Tax Collector, represents a reasonably accurate, fair and efficient means to allocate or distribute the Assessed Cost associated with standing ready to provide fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs.

(P) It is fair, reasonable, effective, and efficient for all Tax Parcels, including statutorily defined parcels such as multiple parcel buildings or individual condominium or cooperative units with extraordinary alienability, to share equally in the core fixed costs represented by the special assessments to be imposed hereby, particularly since such costs are not necessarily dependent upon or determined by physical characteristics or demand in the event of deployment.

(Q) It is also fair and reasonable that some portion of fixed costs and variable costs be shared and distributed among parcels, including statutorily defined parcels such as multiple parcel buildings, individual condominium or cooperative units with extraordinary alienability, using apportionment methods which are weighted more heavily on the Assessment Roll (using data from the Tax Roll) toward physical characteristics, such as those represented by the relative value of improvements.

(R) District staff and consultants have reviewed current and prior year budget information related to the provision of fire protection, emergency rescue and medical

services, administration, governance, and associated capital, services, facilities and programs. The exemplary budget review for this purpose conservatively excludes any impact fee associated costs or revenues for the purposes of identifying the Assessed Cost. As well, the Board of Commissioners determines not to underwrite non-emergency transport services by Assessment revenues, so that the District's exemplary budget used to determine the Assessed Cost, on its face, avoids any question that the Assessed Cost includes such transport services. This factually serves to isolate expenditures of impact fee revenue sharing and non-emergency transport services from being paid from the Assessed Cost and avoids a strained debate as to case law concerns and the validity of the resulting Non-Ad Valorem Assessment.

(S) GAI Consultants, Inc. reviewed current and prior year budget information related to the provision of fire protection, emergency rescue and medical services, administration, governance, and associated capital services, facilities and programs and shared a reasoned analysis of fixed and variable cost budget components, resulting in the determination that all parcels in the District benefit in a substantially uniform manner from services, facilities and programs characterized as fixed and otherwise necessary to provide a continual readiness and availability of fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs. Based on the GAI Consultants, Inc., reports and the premises:

- (1) The obligation to stand in readiness to provide fire protection or emergency rescue and medical services is caused by the very existence of each of the parcels in the District.

(2) The benefits provided to real property by the fire protection, rescue, emergency medical services, administration, governance, and associated capital services, facilities, and programs equal or exceed the costs of standing ready to serve and deploying to those parcels where a fire, emergency rescue, or emergency medical incident occurs.

(3) Both improved and unimproved properties benefit from the District's provision of fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities, and programs regardless of whether a call for assistance is ever received, even if the District's resources remain exclusively in a standby mode.

(4) Each parcel in the District places a burden on the public budget that underwrites a continual readiness to provide fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities, and programs, because each parcel in the District, whether improved or unimproved, contributes to the potential for a fire outbreak or medical emergency to which the District has the focused mission to respond; each such parcel increases the capacity needed by the District to respond to emergency events.

(5) The prevention and education functions of certain District personnel benefit real property as much as direct fire suppression personnel because they reduce the likelihood of an outbreak of a fire incident on any particular parcel, deter conditions that create enhanced risk of a fire or emergency rescue or medical services call occurring,

ensure compliance with regulations or industry standards that facilitate efficient and effective responses that ensure maximum protection of improvements to real property and reduction of liability for events occurring on improved or unimproved real property, and facilitate the provision of fire protection, emergency rescue, and emergency medical services to parcels where an incident occurs.

(6) The focused mission of the District supports the maintenance of the District's Insurance Services Office, or ISO, rating, including fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities, and programs, both directly and indirectly, resulting from the documented availability of professional fire protection and emergency medical services first responders with certain response capabilities.

(7) The bundle of services, including fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities, and programs, available to all parcels of real property within the District, contribute to the inherent value of those parcels—properties are more valuable when they are provided with these types of services than if they are unprotected.

(8) The mere availability of fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities, and programs enhance the potential use and enjoyment of both improved and unimproved parcels because it expands

the groups of persons or businesses who are willing to invest in, develop, or otherwise make use of real property for residential, commercial, or recreational purposes.

(9) The reduced potential for losses or liabilities associated with fire incidents, emergency medical events, or a wide variety of other incidents to which the District stands ready to respond yields materially greater enjoyment of and enhances the value of real property.

(T) It is fair and reasonable to fund all or a portion of the Assessed Cost on the basis of the relative value of improvements associated with each Tax Parcel compared to the total value of all improvements in the District in order to recognize the proportional benefit accruing to properties which face greater financial loss in the event of fire incident or liability resulting from the need for emergency rescue and medical services associated with any given Tax Parcel. Based on the GAI Consultants, Inc., report and the premises:

(1) The provision of fire protection, rescue, emergency medical services, administration, governance, and associated capital services, facilities, and programs protects properties, whether insured or uninsured, by shielding equity in those properties in the event of a fire incident or response for emergency rescue or medical services which may result in liability and by reducing the magnitude of a loss in a fire incident, emergency rescue or medical services deployment, or other incident to which the District stands ready to respond.

(2) The benefits to improved properties of the provision of fire protection, rescue, emergency medical services, administration, governance, and associated capital services, facilities, and programs in excess of the degree to which unimproved properties are benefitted equal or exceed the annually varying costs of providing these services.

(3) Improved properties benefit from the deployment of the District's resources to all nearby properties, whether improved or unimproved, because the containment of fire outbreaks, emergency rescue and medical events, and other incidents to which the District may respond reduces or prevents losses and liabilities to improved properties to a greater degree than to unimproved properties.

(4) Parcels of real property benefit from the provision of fire protection, rescue, emergency medical services, administration, governance, and associated capital services, facilities, and programs in a degree proportionate to the relative value of each improvement compared to the value of all of the improvements in the District as a whole because the potential for loss associated with a fire, rescue, or medical emergency is fairly and reasonably viewed as proportionately greater for properties with higher-value improvements than lower-value improvements.

(U) It is fair and reasonable to multiply the District's estimated budget for fire protection, emergency rescue and medical services, administration, governance, and associated capital services, facilities and programs by an identified proportion of the core fixed costs associated with the continual readiness to provide fire protection,

rescue, emergency medical services, administration, governance and associated capital, services, facilities and programs, in order to determine a proportional amount of the estimated budget allocable to such core fixed costs; and, then divide such amount by a reasonable estimate of the total number of developable parcels within the District in order to determine the proposed annual rate of assessment per Tax Parcel in a reasoned process to uniformly and proportionally fund such core fixed costs associated with the constant readiness to serve. The same treatment may also be fairly and reasonably accomplished in an administratively truncated manner by use of Tax Parcels alone.

(V) The District is not required to fully fund any given essential service or capital cost through a special assessment. So long as the application of funds is for a public purpose and funds are legally available, the District may alternatively determine to fund all or some discrete portion of an essential service or capital cost with general fund or other legally available revenues. The determination as to whether to contribute other legally available revenues, and how much to contribute, lies solely in the discretion of the Board of Commissioners in each budget year.

(W) There is no requirement that the District impose an assessment for the maximum amount of the budget that can be funded by special assessments. Stated in the alternative, the Board of Commissioners may annually determine as a tax equity tool to impose special assessments at a rate less than necessary to fund all or any specific portion of the costs which might otherwise be funded by special assessments associated with fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs. Costs incurred in

providing fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs not otherwise funded through special assessments in any given year may be paid with general fund or other legally available revenues. Such legally available revenues as a matter of policy may be applied exclusively to any tier or class of budget allocation or expense otherwise funded by a special assessment, in part to one tier or class of any budget allocation or expense, or in any combination thereof, and maintain the validity of each apportionment approach used for the remaining portion of the budget attributed to the costs assessed. This flexibility is implemented through a policy and legislative determination employed through careful adherence to and understanding of case law, statutory law, and the State Constitution, as well as the exercise of annual budget responsibility, discretion and equity vested in the Board of Commissioners. However, in no event shall any annual rate of special assessment exceed that previously noticed to the affected property owners without further notice and public hearing pursuant to the Procedural Resolution or as otherwise provided by law.

(X) The Board of Commissioners is cognizant that any system, metric or analytical view of appraising benefits or assessing costs will be open to some criticism or suggestion of alternative methods or approaches, and has labored to educate itself as to the facts, analysis, law and policy latitudes available to it in determining the Assessed Cost and the rate of the Non-Ad Valorem Assessment in the process of approving the Non-Ad Valorem Assessment Roll.

(Y) The apportionment among Tax Parcels of a portion of the District's annual budget for fire protection, emergency rescue and medical services, administration,

governance, and associated capital, services, facilities and programs represented by the assessment rates approved and authorized by the District electors and Non-Ad Valorem Assessments hereby adopted are reasonably characterized as necessary for providing the continual availability and readiness to provide fire protection, emergency rescue and medical services, administration, governance and associated capital, services, facilities and programs, notwithstanding whether fire incidents, emergency rescue or medical services calls materialize or not; and, is hereby determined to be a fair and reasonable means to annually allocate and share such benefits, burdens and costs; and has also been authorized by the electors.

(Z) The benefits derived or burdens relieved from the continual readiness to provide fire protection, rescue, emergency medical services, administration, governance and associated capital, services, facilities and programs as to each Tax Parcel subjected to the Assessments equal or exceed the amount of the special assessments levied and imposed hereunder. The Assessment for any Tax Parcel within the District in employing such an approach also does not exceed the proportional benefits (or corresponding relief of burdens) that each such Tax Parcel will receive (or cause) compared to any other Tax Parcel so assessed within the District.

(AA) In 2020 the District validated its authority to issue \$55,835,000 in Non-Ad Valorem Assessment revenue bonds which is substantiated by a favorable Final Judgment which, among other things, confirmed the effect and sufficiency of the referendum approved by the electors of the District on August 18, 2020, the legality and validity of the Procedural Resolution, the power and authority of the District to impose, levy, and collect the Assessments pursuant to the Procedural Resolution beginning

annually in Fiscal Year 2020-21 and each year thereafter pursuant to an Annual Assessment Resolution to annually fund fire protection, rescue, emergency medical services, administration, governance and associated capital, the method of apportioning the Assessments among the real property subject thereto, the special benefit conveyed to real property or the relief of burden caused by real property by the fire protection, rescue, emergency medical services, administration, governance and associated capital funded in part through the Assessments, the lien of the Assessments being equal in rank and dignity with the lien of all state, county and municipal taxes, the rate of assessment along with the indexing feature and approach approved by the residents of the District for future rate changes, the validity of the Assessments as pledged revenues to repay District bonds, the validity of such District bonds, and the legality of all proceedings and matters in connection therewith.

(BB) The Non-Ad Valorem Assessments to be imposed in accordance with this Resolution provide a proper and equitable method of funding fire protection, emergency rescue and medical services, administration, governance, and associated capital, services, facilities and programs provided by the District by fairly and reasonably allocating a portion of the cost thereof among specially benefited property.

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ARTICLE II

NOTICE AND PUBLIC HEARING

SECTION 2.01. ESTIMATED ASSESSED COST; RATE OF ASSESSMENT.

(A) The estimated Assessed Cost to be recovered through the Non-Ad Valorem Assessment for the Fiscal Year commencing October 1, 2023, is \$31,749,594 consisting of \$8,936,767 for Tier 1 (relative value of improvement for each Tax Parcel for more variable costs) and \$22,812,827 for Tier 2 (substantially uniform benefit per Tax Parcel encompassing more fixed, readiness to serve costs).

(B) The Non-Ad Valorem Assessments established in this Annual Assessment Resolution are determined by employing the assessment rates adopted by the District Commission in the preparation of the Non-Ad Valorem Assessment Roll for the Fiscal Year commencing October 1, 2023.

(C) As a matter of policy and prior direction from the District Commission, indexing as provided by law, the 2020 Referendum approved by the electors of the District, and the Procedural Resolution has been published and is being implemented for the Fiscal Year beginning October 1, 2023. Proof of timely publication of such notice is appended hereto as Appendix A. The rate of Non-Ad Valorem Assessment for each Tax Parcel for the Fiscal Year beginning October 1, 2023 is accordingly (1) \$1.05 per thousand dollars of improvements, or fraction thereof, for each Tax Parcel as reflected in the Tax Roll (Tier 1), plus (2) \$181.43 per each parcel of developed or developable real property determined to benefit from (or to create burdens upon, or both), the Assessed Cost (Tier 2).

(D) The rates in subsection (C) upon adopting hereof, then become the Maximum Rate; being derived from the annual rates for the Assessment imposed at the time of the initial imposition of the Non-Ad Valorem Assessment and as increased by law and in accord with the 2020 Referendum approved by the electors of the District.

SECTION 2.02. NON-AD VALOREM ASSESSMENT ROLL.

(A) The Assessment Coordinator has caused the preparation of a preliminary Non-Ad Valorem Assessment Roll that contains the following information:

(1) a summary description of each Tax Parcel (conforming to the description contained on the Tax Roll maintained by the Property Appraiser for the purpose of levying and collecting ad valorem taxes) which is intended to be subject to the Non-Ad Valorem Assessment;

(2) the name of the owner of record of each Tax Parcel, as shown on the Tax Roll; and

(3) the proposed amount of the total Non-Ad Valorem Assessment for each affected Tax Parcel for the fiscal year commencing October 1, 2023, exclusive of anticipated costs of collection and administration.

(B) In the event the District also imposes or collects an impact fee upon new growth or development for capital improvements related to the Assessed cost, the special assessments provided for hereunder shall not include costs attributable to capital improvements necessitated by new growth or development which were included in the computation of such impact fee, or which are otherwise funded by such impact fee.

(C) Copies of the Procedural Resolution, this Resolution and the preliminary Non-Ad Valorem Assessment Roll have been made available in the District administration office located at 636 Thomas Sherwin Avenue, Lehigh Acres, Florida, or have been open to public inspection in a manner consistent with the Procedural Resolution. The proposed approach and amount of Assessment for each Tax Parcel has been noticed since July 5, 2023 including at or through the District website and accessible through the internet at www.lehighfd.com and at the District administration office located at 636 Thomas Sherwin Avenue, Lehigh Acres, Florida. In the event the Assessment Coordinator makes any corrections, exemptions or other modifications to the Assessment Roll authorized by the Procedural Resolution, this Resolution or otherwise, all funding for such changes to the Assessment Roll shall be funded by legally available funds or otherwise as directed by law. Such changes shall not require any recalculation or change in the rate or rates of assessment otherwise considered or adopted pursuant to the Procedural Resolution or any Annual Assessment Resolution.

SECTION 2.03. NOTICE BY PUBLICATION.

The Assessment Coordinator has directed and caused the publication of notice of a public hearing. Proof of timely publication of the notice is attached hereto as Appendix A.

SECTION 2.04. PUBLIC HEARING.

A public hearing was held on July 25, 2023 commencing at or about 5:05 p.m. in District Fire Station 104, located at 3102 16th Street S.W., Lehigh Acres, Florida 33976 at which time the Board of Commissioners received and considered information and comments on the Non-Ad Valorem Assessment from District officials, staff, experts and

advisors, as well as the public and affected property owners, and considered imposing Non-Ad Valorem Assessments and the method of collection thereof as required by law and the Procedural Resolution.

**ARTICLE III
ASSESSMENTS**

SECTION 3.01. IMPOSITION THROUGHOUT DISTRICT.

Upon adoption hereof, Non-Ad Valorem Assessments are to be imposed and levied throughout the entire area within the boundaries of the District and this Resolution shall be deemed to be adopted and confirmed for all purposes associated with certification to the Tax Collector as required by the Uniform Assessment Collection Act.

SECTION 3.02. IMPOSITION OF ASSESSMENTS.

Non-Ad Valorem Assessments shall be imposed against Tax Parcels located within the District, the annual amount of which shall be computed for each Tax Parcel in accordance with this Resolution and shall include all administration and collection costs, fees and adjustments provided for in Section 2.01(B) of the Procedural Resolution. When imposed, the Non-Ad Valorem Assessment for each Fiscal Year shall constitute a lien upon Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments as provided by law and the Procedural Resolution.

SECTION 3.03. APPORTIONMENT APPROACH.

(A) As provided for herein, the Assessed Cost shall be apportioned among all Tax Parcels within the District, not otherwise exempted hereunder, and including any statutorily defined parcels such as multiple parcel buildings, individual condominium or cooperative units with extraordinary alienability. The estimated Assessed Cost associated with the Non-Ad Valorem Assessment and rate of Non-Ad Valorem Assessment shall be that described in Section 2.01 hereof.

(B) It is hereby ascertained, determined, and declared that the method of determining the Non-Ad Valorem Assessments as set forth in this Annual Assessment Resolution is a rational, fair and reasonable method of paying for, recovering and apportioning both benefits and burdens to real property as well as the Assessed Cost associated therewith among Tax Parcels of Assessed Property located within the District.

(C) The Non-Ad Valorem Assessment Roll is hereby approved.

SECTION 3.04. APPLICATION OF ASSESSMENT PROCEEDS.

Proceeds derived by the District from the Non-Ad Valorem Assessments, after payment of costs and expenses associated with collection and administration of the Assessments, shall be utilized for the provision of fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities and programs. Due to the nature and special purpose of the District, prudent, conservative, and self-reliant financial planning required substantial resources to, among other things, assure continued independent operations in the event of local or

national emergencies if local, state, or federal assistance does not materialize. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used as legally available funds to fund any costs associated with fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities and programs.

SECTION 3.05. COLLECTION OF ASSESSMENTS; COVENANT TO ADOPT ANNUAL RESOLUTION.

(A) Unless otherwise determined by the Board of Commissioners, collection of the Non-Ad Valorem Assessments shall take place pursuant to the uniform method of collection described in Article III of the Procedural Resolution.

(B) The amount of the Assessment imposed, levied, and billed to each owner of Assessed Property shall additionally include a charge for a pro rata share of the District's costs and expenses associated with development, implementation, notice, collection and administration of the Assessments, but not to exceed five dollars (\$5.00) per Tax Parcel to defray such District costs.

(C) Capital equipment and facilities are fundamental components to the preparedness necessary to continually stand ready to provide fire protection, rescue, emergency medical services, administration, governance, and associated capital, services, facilities, and programs. Following adoption of the Annual Assessment Resolution No.20-09-01, counsel for the District was directed and authorized to institute proceedings pursuant to Chapter 75, Florida Statutes, for validation of any Obligations to be secured by proceeds of the Assessments. Such validation in Case No. 20-CA-7432, before the Circuit Court of the Twentieth Judicial Circuit, in and for Lee County,

with the appeal period having expired without an appeal having been taken and was resolved with finality in favor of the District.

(D) Obligations issued by the District shall contain a covenant by the District to adopt an Annual Assessment Resolution imposing Assessments for each Fiscal Year until any Obligations which include Assessments as pledged revenues have been paid in full.

SECTION 3.06. DIRECTION CONCERNING ANY EXEMPTION.

(A) Tax Parcels which are statutorily exempted from the payment of ad valorem taxes are in most circumstances subject to the Non-Ad Valorem Assessments contemplated hereunder. To accomplish community-oriented purposes, the Board exercises its discretion and determines Non-Ad Valorem Assessments to fund fire protection, rescue, emergency medical services, administration, and governance, and associated capital, services, facilities and programs will not be imposed upon the following:

(1) Tax Parcels properly 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.

(2) Tax Parcels properly 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.

(3) Tax Parcels properly 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.

(4) Tax Parcels properly 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.

(5) Tax Parcels properly 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 196.081, Florida Statutes.

(6) Tax Parcels properly assigned a NAL Real Property Exemption Code of 38 that are wholly exempt from ad valorem taxation under Florida law pursuant to an exemption for certain deployed service members granted by the Property Appraiser in accordance with Section 196.173, Florida Statutes.

(7) Tax Parcels properly assigned a NAL Real Property Exemption Code of 13 that are wholly exempt from ad valorem taxation under Florida law pursuant to an exemption for certain property used by nonprofit homes for the aged granted by the Property Appraiser in accordance with Section 196.1975, Florida Statutes.

(8) Beginning with the Fiscal Year commencing October 1, 2020, physically adjoining and contiguous residential parcels, where record title was

continuously held in the same manner by the same person(s), improved with a single-family house, either (a) with the house resting on up to four (4) physically adjoining and contiguous and previously platted subdivision lots together not exceeding in the aggregate of approximately one (1) acre, or (b) with the house resting on one (1) or more, but not more than a total of four (4) physically adjoining and contiguous and previously platted subdivision lots together not exceeding in the aggregate of approximately one (1) acre (both of which are for purposes of this Resolution being defined and considered as a form of "curtilage"), were, upon petition filed by the record owner(s) prior to February 1 each fiscal year with the Fire Chief or such person's designee (which may include a special master), able to receive a partial exemption and adjustment to the annual Non-Ad Valorem Assessment using this curtilage definition so that the physically adjoining and contiguous platted lots were exempt from multiple single parcel rate of Assessments and instead charged a single annual parcel rate, plus the annual charge for all associated improvement value on such lots and all uniform collection fees and costs. This was an equitable determination available only for so long as the adjoining lots are owned, and record title was held by the same person(s) in the same manner and used in association with that single house. This exemption was referred to as the "adjoining residential lots exemption" or the "modified curtilage exemption." Although the District rapidly identified eligible property owners for the fiscal year beginning October 1, 2020, such exemption has since involved property owner inattention and late application, necessitating continuing evaluation of the application process and consultation with staff of the Property Appraiser and Tax Collector after the Assessment Roll has been certified. Therefore, the Fire Chief is alternatively and

henceforth directed to grandfather all such “adjoining residential lot exemptions” or “modified curtilage emptions” applied for, and discontinue accepting any further such applications. Accordingly, for the Fiscal Year commencing October 1, 2023, and future years the Assessment Coordinator is directed and authorized to continue such exemptions only for previously identified, documented and approved grandfathered parcels until such grandfathered parcels involved are sold or transferred to a bonafide purchaser for value. In such case, these identified and continued grandfathered exemptions shall be calculated as a single tax parcel to determine the Tier 2 rate and the Tier 1 rate shall still apply in all such instances. Otherwise the “adjoining lot exemption” or “modified curtilage exemption” opportunity shall conclude and be discontinued in all respects. The Fire Chief or District Counsel may advance a separate more detailed procedural resolution going forward, as needed or if necessary.

(B) Parcels comprising Government Property are not necessarily subject to the Non-Ad Valorem Assessments contemplated hereunder. Such Tax Parcels include those classified or described by the Property Appraiser as government-owned, including the following: (1) military, (2) forest, parks, recreational, (3) public county schools, (4) public colleges, (5) public hospitals, (6) other county-owned property, (7) other state-owned property, (8) other federal-owned property, and (9) other municipal-owned property. Provided, however, each such Government Property owner may be subjected to a user fee and asked to pay such as a fee or charge for the availability of service, similar to the availability and use of garbage removal, water and sewer services, in an amount comparable to the Assessment for the availability of fire protection, emergency rescue and medical services for each such Government Property. Said amount may be

invoiced annually, quarterly or monthly in accord with Section 3.04 of the Procedural Resolution. Due to the time demands associated with initial implementation, no such fees to Governmental Property are to be imposed for the upcoming Fiscal Year. The foregoing classifications of properties not to be assessed do not include Government Property that is leased for private use.

(C) The following Tax Parcel classifications are special designations used by the Property Appraiser for recordkeeping purposes and do not represent actual or assessable Tax Parcels and are not subject to the Non-Ad Valorem Assessments contemplated hereunder: (1) common element, (2) header record, and (3) notes parcel.

(D) Certain Tax Parcels associated with the following classifications used by the Property Appraiser typically do not receive a special benefit from the provision of fire protection, emergency rescue and medical services and facilities or are infeasible or impractical to assess, and therefore are not subject to the Non-Ad Valorem Assessments contemplated hereunder: (1) right-of-way, (2) rivers, lakes & submerged land, (3) sewage disposal & waste lands, and (4) outdoor recreation or parkland.

(E) Tax Parcels associated with the following classifications used by the Property Appraiser receive a special benefit from the provision of services and facilities and are subject to the Non-Ad Valorem Assessments contemplated hereunder: (1) cropland, (2) timberland, (3) grazing land, (4) orchards and groves, (5) apiary, aquaculture, fowl, horse, and other animals, and (6) nursery, floriculture, sod production, and hydroponics. As the assessments contemplated hereunder are not imposed pursuant to chapter 170, Florida Statutes, the exemption from assessment for certain agricultural lands described therein does not apply. In the event a court of

competent jurisdiction determines that such agricultural lands are not subject to the Non-Ad Valorem Assessments, the imposition of the Non-Ad Valorem Assessments on such properties or portions of properties not subject to the Non-Ad Valorem Assessments shall be severed from this Resolution.

(F) The classifications of properties in this Section which are or may be exempted, in whole or in part, are reasonably determined to be inappropriate, infeasible or impracticable to assess, and either benefit marginally or create a lesser or nominal demand or burden on the District's costs associated with readiness to serve, do not merit the expenditure of public funds to impose or collect the Non-Ad Valorem Assessments, are exempt and/or otherwise generally serve in some respect to promote the public health, safety, morals, general welfare, security, prosperity and contentment of the property owners, inhabitants or residents of the District. The Assessment Coordinator, or such person's designee, is authorized and directed to use sound judgment and is imbued with discretionary latitude in extending the foregoing determinations and guidance as the Non-Ad Valorem Assessment Roll is extended and collected.

(G) Based upon the foregoing, there are relatively few exempt properties within the District. Using legally available funds other than the proceeds of the Non-Ad Valorem Assessments unless provided by law, the District shall otherwise fund or contribute an amount equal to the Non-Ad Valorem Assessments that would have been otherwise derived, in whole or in part, from such exempt properties.

(H) Provided, however, the Board of Commissioners reserves the right and ability in the future to impose Non-Ad Valorem Assessments against Tax Parcels

determined to be exempt, in whole or in part, hereunder to the extent permitted by law, for any reason including lack of reasonable cooperation or willingness to pay for a share of the Assessed Cost as determined by the Fire Chief, or otherwise in the event required or directed to do so by a court of competent jurisdiction.

(I) The foregoing exemptions are proper, justified and within the discretion of the Board of Commissioners. 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 Non-Ad Valorem Assessment imposed for this or any other Fiscal Year, the sole and exclusive remedy shall be the imposition of a Non-Ad Valorem Assessment upon each affected Tax Parcel in the amount of the Assessment that would have been otherwise imposed except for such reduction or exemption afforded to such Tax Parcel by the District.

(J) Any shortfall in the expected Non-Ad Valorem Assessment proceeds due to any reduction or exemption from payment of the annual Assessments required by law or authorized by the District shall be paid or supplemented by law or by any legally available funds, or combination of such funds, and shall not otherwise be paid for by proceeds or funds derived from Non-Ad Valorem Assessments in any given year.

SECTION 3.07. EFFECT OF ANNUAL ASSESSMENT RESOLUTION.

The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the validity and legal sufficiency of the Procedural Resolution and this Resolution, the method of apportionment and assessment, the rate or rates of assessment, the Assessment Roll and any exemption therefrom, the levy and lien of the Assessments, and method of

collection and enforcement), unless proper steps are initiated in a court of competent jurisdiction to secure relief within thirty (30) days from the date of the Board of Commissioners adoption of this Annual Assessment Resolution.

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ARTICLE IV

GENERAL PROVISIONS

SECTION 4.01. AUTHORIZATIONS. The Fire Chief and any member of the Board of Commissioners, the District Attorney, the Finance Director and such other officials, employees or agents of the District as may be designated by the Board of Commissioners are authorized and empowered, collectively or individually, to take all action and steps and to execute all instruments, documents, and contracts on behalf of the District that are necessary or desirable in connection with the imposition and collection of the Non-Ad Valorem Assessments contemplated hereunder, and which are specifically authorized or are not inconsistent with the terms and provisions of this Resolution.

SECTION 4.02. EXPRESSION OF GRATITUDE. This District serves one of the largest unincorporated census tracts in Florida. The use of a simplified assessment approach benefits real property, is expected to make the community a better place to live and forms an equitable means toward funding the mission specific services of a special fire control district with over 127,000 parcels and 135,000 residents while attracting thoughtful development and improving the use and enjoyment of all parcels within the District. Adoption of this Resolution provides the fundamental financial means to annually fund service, facilities and capital of paramount public importance for this community. It is with gratitude that this Board of Commissioners considers this Resolution. The Board, with continued sincere consideration and appreciation for all views, asks for the good-natured patience of District staff, property owners, electors,

and the public alike as this District endeavors to carry out its focused and special service mission.

SECTION 4.03. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4.04. SEVERABILITY. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Resolution that can be given effect without the invalid provision or application, and to this end the provisions of this Resolution are declared to be severable.

[Rest of this page intentionally left blank.]

SECTION 4.05. 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:

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

Aye MB
Aye RTB
Aye CDC
Aye DC
Aye JS

DULY PASSED AND ADOPTED on the 25th day of July 2023.

(Seal)

**LEHIGH ACRES FIRE CONTROL
AND RESCUE DISTRICT**

ATTEST:

Debra Cooper
Debra Cooper, President and Chair

Melissa Barry
Melissa Barry, Secretary/Treasurer

The News-Press media group

news-press.com A GANNETT COMPANY

RICHARD W PRINGLE PA
2125 FIRST ST #200
FORT MYERS, FL 33901

STATE OF WISCONSIN COUNTY OF BROWN:

Before the undersigned authority personally appeared said legal clerk, who on oath says that he or she is a Legal Assistant of the News-Press, a daily newspaper published at Fort Myers in Lee County, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of

PUBLIC NOTICE

In the Twentieth Judicial Circuit Court was published in said newspaper in the issues of:

7/5/2023

Affiant further says that the said News-Press is a paper of general circulation daily in Lee, Charlotte, Collier, Glades and Hendry Counties and published at Fort Myers, in said Lee County, Florida, and that the said newspaper has heretofore been continuously published in said Lee County, Florida each day and has been entered as periodicals matter at the post office in Fort Myers, in said Lee County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has never paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and Subscribed before me this 5th of July, 2023

Legal Clerk



Notary Public State of Wisconsin County of Brown

1-7-25

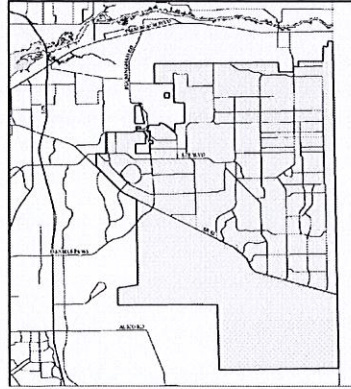
My commission expires

Publication Cost: \$1,798.70
Ad No: GC11080712
Customer No: 001824
PO#: PUBLIC NOTICE
THIS IS NOT AN INVOICE

KATHLEEN ALLEN
Notary Public
State of Wisconsin

**NOTICE OF HEARING
TO CONSIDER IMPOSING AND PROVIDING FOR COLLECTION OF
ANNUAL NON-AD VALOREM ASSESSMENTS
FOR THE PURPOSE OF FUNDING A SUBSTANTIAL PORTION OF THE
CONTINUAL READINESS AND AVAILABILITY TO PROVIDE FIRE PROTECTION,
RESCUE, EMERGENCY MEDICAL SERVICES, ADMINISTRATION,
GOVERNANCE AND ASSOCIATED CAPITAL
IN THE LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT
FOR FISCAL YEAR 2023-24**

Lehigh Acres Fire Control and Rescue District



This map is a graphical depiction of the boundaries and area proposed to be assessed by the Lehigh Acres Fire Control and Rescue District, an independent special fire control district, located in unincorporated Lee County, Florida. This map is not to be construed as a legal description of any land. The map is for informational purposes only and does not constitute a legal description of any land. The map is not to be used for any other purpose. The map is not to be construed as a legal description of any land. The map is for informational purposes only and does not constitute a legal description of any land. The map is not to be used for any other purpose.

Assessment plat showing the area to be assessed. Properties proposed to be assessed lie within the Lehigh Acres Fire Control and Rescue District, an independent special fire control district, located in unincorporated Lee County, Florida.

Voter Approval. During the election conducted in 2020, the voters in the Lehigh Acres Fire Control and Rescue District ("District") considered and approved a referendum ballot question providing the District Board with alternative funding authority by popular direction to use an annual non-ad valorem assessment funding means for a substantial part of the District's annual budget -- instead of ad valorem property taxes. The referendum authorized a more equitable and productive funding means for the constant availability and readiness of essential fire protection, emergency rescue and other District services, equipment, and capital facilities. In accord with Florida law, residents registered to vote in this District may determine alternative means of funding for the District. The referendum question approved by the voters considered a simplified non-ad valorem assessment apportionment approach previously approved by several Florida circuit courts and the Florida Supreme Court, and thereafter by the local Circuit Court, as fair and reasonable, and a legally valid means to secure capital financing to be repaid in part from pledged revenues from the District's Non-Ad Valorem Assessments over time. The referendum allowed the District Board to better plan (short and long term) and annually budget to fund the cost of your District's constant availability and readiness using mostly the rates and charges described in this notice, along with identified administrative costs, collection costs, and statutory discounts, and with any annual increases limited by growth in Florida personal income over the previous 5 years -- altogether referred to as the maximum rates authorized by general law (the "Annual Non-Ad Valorem Assessment"). **Please continue reading.**

Purpose and Benefit. This Annual Non-Ad Valorem Assessment is for the purpose of funding a substantial portion of the continual readiness and availability to support the provision of and to provide fire protection, rescue and emergency medical services and all other services and capital facilities, including equipment, provided all day every day by the District. The Florida Legislature has determined the District may levy non-ad valorem assessments to construct, operate, and maintain any District facilities and services authorized by law, and has recognized that such provision and improvement constitutes a benefit to real property.

Previously, prior to this year, all affected property owners were also mailed notice informing about the use of limited maximum assessments and that individual mailing is by law not required in ensuing years so long as increases do not exceed the indexed maximum rates approved by the electors and authorized by general law. The proposed Annual Non-Ad Valorem Assessment varies proportionately based on the amount of improvements on each parcel and also charges an equal base amount for all parcels (even vacant or unimproved parcels). This fiscal approach allows the District to ask ALL property owners to more proportionately help fund most of our next proposed annual budget and is expected to incrementally allow for funding the building, equipping and staffing of much needed additional fire stations over the next several years.

Current law and local circumstances provide that the use of non-ad valorem assessments and ad valorem property taxes is an "either or" alternative. So, the use of this Annual Non-Ad Valorem Assessment means the District will not also levy any ad valorem property taxes for this coming year.

Public Hearing. The District Board will hold a public hearing to listen to comment from all property owners and any interested persons before a decision is made by the District Board to implement and impose the Annual Non-Ad Valorem Assessment for Fiscal Year 2023-24. This published notice informs and shares when, where and how affected persons can easily become more informed and conveniently be heard in this essential funding and governance process for our District.

The District Board has scheduled a public hearing at 5:05 p.m. on July 25, 2023, at District Fire Station 104, located at 3102 16th Street SW, Lehigh Acres, Florida, for the purpose of receiving public comment on this notice and this coming year's proposed Annual Non-Ad Valorem Assessment.

You have the right to appear at the hearing and you may file written objections or comments with the District Board within 20 days of this notice. To be sure your evidence, testimony, comments, or objections are considered and heard, please email such evidence, comments, or objections to the District at 2023NAHearings@lehighfd.com within 20 days of this notice so they can be shared with the District Board in advance. All emailed material, written comments and objections will be reviewed, given equal weight to those made at the hearing, and included in the record. If you decide to appeal any decision made by the District Board with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

In the event of a local or national emergency, a hurricane, or any other interfering circumstance (e.g., flare-up from the COVID-19 pandemic), if necessary, the meeting will be continued to a time, date, and place certain, and notice thereof will be posted on the District's website. Also, please check the District's website to see if the decision and opportunity to allow for the public hearing to be conducted by electronic, telephonic, or virtual means -- and not by in-person attendance -- will be employed.

The authority to undertake, impose, levy, and collect this funding rests in the District charter, general law, the Florida Constitution, and other applicable law. **Please read further to be better informed.**

The Annual Non-Ad Valorem Assessment and the annual indexing process has been validated as lawful for the District in, *Lehigh Acres Fire Control and Rescue District v. State*, et al, No. 20-CA-7432 (20th Cir. Ct., December 9, 2020). The District now uses the well-vetted "simplified fire" two-tier rate

structure concept, which has obtained judicial approval locally and state-wide, and was also at the heart of the referendum question approved in 2020. The method looks at each parcel in two ways: Tier 1 is based on the relative improvement value associated with each parcel (no land value is generally used in this calculation) focused on variable and possibly some fixed costs. Tier 2 is a fixed equal rate per parcel focused more on fixed costs.

Maximum Rates and Indexing. By law, the District uses this published notice to inform of maximum rates used for this Non-Ad Valorem Assessment. The District Board determined not to start adjusting the Annual Non-Ad Valorem Assessment rates using the indexing feature until after the District had issued bonds for new stations. Now, the Non-Ad Valorem Assessment rates adopted by the District Board in the prior year, as authorized by law, are used to determine the maximum rates for this year. In turn, the rates used this year will be used to form the maximum rates next year after the rolling average of the growth rate in Florida personal income over the next more recent five-year period becomes known. This indexing feature was approved by the electors in the manner provided by law and becomes the base for future annual indexing each year thereafter to account for growth, inflation, the change in purchasing value of money, or similar purchasing or cost increase variables; and the Annual Non-Ad Valorem Assessment rates may only be increased from year to year in an amount not to exceed the average annual growth rate in Florida personal income over the previous 5 year period. Annual Non-Ad Valorem Assessment rate increases within this personal income threshold are by intent and law deemed to be within the maximum rate authorized by law. Any increases in rates beyond such index authorization will require additional individual mailed notice to all affected property owners. Accordingly, the District Board declares and publishes the required indexing information as a part of this annual notice for adoption of the Annual Non-Ad Valorem Assessment. The authorized annual increase in rates approved by the electors and authorized in general law as limited by growth in Florida personal income over the previous 5 years is 6.7% for this year and is the factor (statutory index) being used for this notice.

Assessment Rates: More detail. This year the District notices and expects to increase the Non-Ad-Valorem Assessment using the statutory index, and will likely do so in ensuing years to meet capital needs and capital market requirements to, among other things, build and equip new fire stations. Generally, for the upcoming fiscal year Non-Ad Valorem Assessment, each parcel of property assigned an identification number by the Lee County Property Appraiser will be considered one (1) tax parcel. If the Annual Non-Ad Valorem Assessment is approved by the District Board after the hearing, the maximum rate of assessment for each parcel assessed is proposed to be the sum of the rate of assessment for each tax parcel increased using 6.7% premised on the statutory index which will be added to the respective rates from last year, resulting in the assessment rates for this year, as follows: (i) the sum of \$0.98 plus \$0.07 (rounded up to the nearest cent), or \$1.05 per \$1,000 of the value of improvements attributed to each tax parcel (using data determined by the Lee County Property Appraiser for other purposes) (Tier 1), plus (ii) the sum of \$170.04 plus \$11.39, or \$181.43 (rounded up to the nearest cent) per tax parcel (Tier 2). The foregoing informs of the maximum rate of assessment for this coming Fiscal Year, which will form the base upon which the indexing data will be applied next year. This indexing process addresses growth, inflation, the change in purchasing value of money, or similar purchasing or cost increase variables. Added to the subtotal of these two tiers for each parcel will be: (i) a charge (\$5) to defray District notice, administrative and implementation costs associated with the annual assessment, (ii) statutory charges (estimated to be \$1.84 per tax notice) charged by the Lee County Tax Collector (the Lee County Property Appraiser appropriately chooses not to directly participate in the annual uniform method of collection process and chooses not to charge the District or property owners), plus (iii) adjustment (4%) to account for early-payment statutory discounts involved with the uniform method of collection on the same bill as for taxes. The total revenue the District expects to collect by the Non-Ad Valorem Assessment, exclusive of the nominal amounts and adjustments described in (i), (ii), and (iii) above, is estimated to be \$31,749,594 for upcoming Fiscal Year 2023-24. **Did you know you can check every parcel's assessment online? Read further.**

To more efficiently develop the annual roll, the District repeatedly looks back to the last ad valorem tax roll (November 2022) to determine the value of improvements attributed to each parcel. This repeatedly captures and updates annually in arrears this continually changing information and allows for earlier certainty in revenue projections each year.

The varying and proportional assessment dollar amounts per tax parcel and other information concerning the proposed or preliminary non-ad valorem assessment roll, individually attributable to each of the tens of thousands of tax parcels in the District, is also transparently and conveniently available online using your own computer or smart phone by going to www.lehighfd.com or <http://www.lehighfd.com/lehighfd/assess/assess.html> or via a computer terminal upon inquiry at the administrative offices of the District. This interactive search engine forms the preliminary roll, and is subject to updating until certified to the Lee County Tax Collector in September; and, it allows for convenient inquiry by owner name, parcel location, or tax parcel identification number. **Give it a try; and, please don't forget to learn more at the District's www.lehighfd.com website.**

Community-Oriented Exemptions. The District Board announces its intent to use other legally available funds to exempt from the assessment certain parcels owned by certain: (1) institutional, charitable, religious, scientific, and literary entities; (2) disabled veterans and surviving spouses; (3) surviving spouses of first responders; (4) veterans confined to wheelchairs; (5) permanently disabled persons; (6) deployed armed-service members; (7) and non-profit homes for the aged. Also, the District Board announces its intent to review and possibly discontinue a partial exemption for the eighth (8th) category of community-oriented exemptions for circumstances where a single-family house rests on up to 4 physically adjoining previously platted lots (this is called the "adjoining residential lots" or "modified curtilage" exemption). This discontinuance may happen by the District no longer accepting any further applications for modified curtilage exemptions; however, the District may continue such exemptions previously granted until a subject parcel or fraction thereof is sold to a bona fide purchaser for value. This is an equitable means to limit and "grandfather" this particular exemption for a reasonable period. All these exemptions are discretionary and based on public purpose determinations by the District Board; and are not an entitlement as a matter of law. **You may need to verify qualification for an exemption. You can learn more on the District website.**

Lastly, continue reading to learn about the annual collection process.

Uniform Collection Method. The Annual Non-Ad Valorem Assessment contemplated in this Notice will be imposed by the District Board, not the Lee County Tax Collector or Property Appraiser. Any activity of the Lee County Tax Collector or Property Appraiser associated with the imposition of the assessment by law shall be construed solely as ministerial. Payment is anticipated to be due and collected on the same bill as taxes to be mailed around November 1, 2023. This tax bill collection method sometimes is also called the uniform method of collection. As a courtesy, please be reminded that until paid, the proposed Annual Non-Ad Valorem Assessment will constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Assessments become delinquent in the same manner as for unpaid taxes, and failure to pay your upcoming taxes and assessments will cause a tax certificate to be issued against the property which may result in loss of title.

Thank you for your review of this Notice. Taking the time to read this information is greatly appreciated.

Need Assistance? Any person requiring a special accommodation at this meeting (public hearing) due to disability or physical impairment and needs for an interpreter to participate in this proceeding should contact the District at (239) 303-5300 at least 48 hours prior to the meeting (public hearing). If hearing impaired, Florida Relay Service numbers for assistance are (800) 955-8771 (tdd) or (800) 955-8770 (voice).

PUBLISHED AT THE DIRECTION OF THE BOARD OF COMMISSIONERS, LEHIGH ACRES FIRE CONTROL AND RESCUE DISTRICT
Publish on or before July 5, 2023.