RESOLUTION NO. 20-02-04

RESOLUTION OF THE BOARD OF COUNTY Α LEE COMMISSIONERS OF COUNTY, FLORIDA. RATIFYING AND AFFIRMING THE CONTINUED USE OF AD-VALOREM PROPERTY VALUATION AND ASSESSMENT AS THE APPROPRIATE METHOD OF ASSESSMENT WITHIN THE GASPARILLA ISLAND SPECIAL IMPROVEMENT UNIT. WITH THE UNIT FUNCTIONING AS A MUNICIPAL SERVICE TAXING UNIT. ESTABLISHED PURSUANT TO LEE COUNTY ORDINANCE NUMBER 07-37: PROVIDING FOR AUTHORITY; RATIFICATION AND AFFIRMATION; NO SUBSTANTIVE CHANGE TO THE TYPE OR LEVEL OF SERVICES OR COST TO THE BENEFIT UNIT; AND AN **EFFECTIVE DATE.**

WHEREAS, pursuant to Florida Statutes Chapter 125, the Board of County Commissioners of Lee County, Florida (the "*Board*") has the authority to establish both Municipal Service Benefit Units ("MSBU") and Municipal Benefit Taxing Units ("MSTU"), with the former being able to assess for the cost of improvements and services utilizing non ad-valorem assessments for benefitted properties, while the latter will utilize assessments based upon ad-valorem valuation of the benefitted properties; and

WHEREAS, in December of 1981, a MSTU was first established to cover solid waste disposal costs for Gasparilla Island pursuant to Lee County Ordinance Number 81-63; and

WHEREAS, in 1992, Lee County Ordinance Number 92-26 was adopted to amend the original MSTU to add maintenance of street lighting within the benefit district; and

WHEREAS, in 2006, the MSTU was amended a third time utilizing Lee County Ordinance Number 06-03 to repeal the two earlier Ordinances and revise the function of the MSTU to continue to maintain street lighting, but now to also commence invasive exotic species control within the boundaries of the MSTU; and

WHEREAS, in 2007, Lee County Ordinance Number 07-37 was adopted, repealing Lee County Ordinance Number 06-03, and purporting replacement the MSTU with a MSBU, although the benefit unit would still continue and provide the same services of street lighting and invasive exotic species control within the same boundaries of the existing MSTU; and

WHEREAS, notwithstanding the stated intention to have the benefit unit become a MSBU and continue to perform the same services within the same benefit boundaries, Lee County Ordinance Number 07-37 specifically retained the MSTU assessment terminology and methodology to continue to use ad-valorem property valuation as the basis for property assessments; and WHEREAS, Lee County Ordinance Number 07-37 provided no other method of assessment for the cost of services other than the utilization of ad-valorem property valuation and assessment; and

WHEREAS, since 2007, the resulting benefit unit has continued to be operated utilizing ad-valorem property valuation as the basis for assessments to cover the cost of services provided to the properties within the benefit district; and

WHEREAS, notwithstanding references to a MSBU-type entity within Lee County Ordinance Number 07-37, the Board adopts this resolution for the purpose of ratifying and affirming the resulting benefit district has previously functioned, and continues to function, as a MSTU, utilizing MSTU ad-valorem property valuation and assessments to obtain those funds necessary to cover the cost of services being provided to the properties within the benefit district.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEE COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY.

This Resolution is adopted pursuant to Florida Statutes Chapter 125, and other applicable provisions of law.

SECTION 2. RATIFICATION AND AFFIRMATION.

The Board hereby ratifies and affirms the continued use of MSTU ad-valorem property valuation as the method of assessment within the benefit district to obtain those funds necessary to cover the cost of services being provided to the properties within the benefit district.

Further, the Board hereby ratifies and affirms the MSTU method ad-valorem valuation and assessment is correct and may be relied upon by the Lee County Property Appraiser and Lee County Tax Collector in the annual assessment and collection of those funds.

SECTION 3. NO SUBSTANTIVE CHANGE.

Adoption of this resolution results in no substantive change to the type or level of services provided to the properties within existing benefit unit nor any change to the cost of securing funds to cover the expense of the services provided pursuant to the benefit unit as established under Lee County Ordinance Number 07-37.

SECTION 4. EFFECTIVE DATE.

This Resolution shall take effect immediately upon its adoption.

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

John ManningAyeCecil L PendergrassAyeRaymond SandelliAyeBrian HammanAyeFrank MannAye

DULY PASSED AND ADOPTED THIS 18th DAY OF FEBRUARY, 2020.

ATTEST: LINDA DOGGETT//CLERK B١ Deputy Clerk



BOARD OF COUNTY COMMISSIONERS OF LEE COUNTY, FLORIDA

BY: Brian Hamman, Chair

APPROVED AS TO FORM FOR THE RELIANCE OF LEE COUNTY ONLY

John J. Fredyma Senior Assistant County Attorney County Attorney's Office

(012820/0820)