

RESOLUTION 240 - 25

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF CAPE CORAL, FLORIDA, APPROVING THE FISCAL YEAR 2025-2026 NON-AD VALOREM ASSESSMENT ROLL FOR ASSESSMENTS IMPOSED TO FUND LOT MOWING SERVICES; APPROVING THE ASSESSMENT RATES FOR SUCH FISCAL YEAR AND PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF CAPE CORAL, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the provisions of Chapter 9, Article V of the City of Cape Coral Code of Ordinances (the "Code"), Chapter 17 of the Code (the "Assessment Ordinance"), Sections 166.021, 166.041, and 197.3632 of the Florida Statutes and other applicable provisions of law, and City Resolution 204-25 (the "Preliminary Rate Resolution").

SECTION 2. DEFINITIONS. This resolution constitutes the Annual Rate Resolution, as defined in section 17-1 of the Assessment Ordinance, for Assessments imposed to fund Lot Mowing Services for the Fiscal Year commencing October 1, 2025 (the "Fiscal Year 2025-2026"). All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance and the Preliminary Rate Resolution. Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. FINDINGS. It is hereby ascertained, determined and declared as follows:

- (A) On July 23, 2025, the Mayor and City Council adopted the Preliminary Rate Resolution for Fiscal Year 2025-2026 which described the respective Assessment Areas (designated therein as Districts 1, 2, 3 and 4) within which the City will provide Lot Mowing Services, determined the estimated Operating Cost to be assessed in each Assessment Area, established the assessment rates for such Fiscal Year and directed the Assessment Coordinator to update the Assessment Roll in accordance with such rates.
- (B) The Assessment Ordinance provides for the adoption of a Preliminary Rate Resolution and an Annual Rate Resolution for each Fiscal Year approving, confirming or amending the Assessment Roll.
- (C) The Mayor and City Council conducted a public hearing on August 27, 2025, to consider adoption of the Assessment Roll for Fiscal Year 2025-2026. Notice of such public hearing was published in accordance with Section 17-33 of the Assessment Ordinance, proof of publication being attached hereto as Appendix A. Notice of such public hearing was also in accordance with Sections 17-34 and 17-37 of the Assessment Ordinance, an affidavit of mailing being attached hereto as Appendix B.
- (D) This Annual Rate Resolution is adopted for purposes of approving the Assessment rates for Lot Mowing Services and certifying the Assessment Roll for Fiscal Year 2025-2026.
- (E) The Assessments contemplated hereunder are imposed by the Mayor and City Council, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.
- (F) The legislative determinations and findings set forth in Section 1.03 of the Preliminary Rate Resolution are hereby ratified, confirmed and incorporated herein by reference.

SECTION 4. APPROVAL OF ASSESSMENT ROLL; COLLECTION OF ASSESSMENTS.

(A) The estimated Operating Cost for Fiscal Year 2025-2026 is as follows:

- (1) District 1 Operating Cost: \$1,098,290;
- (2) District 2 Operating Cost: \$988,927;
- (3) District 3 Operating Cost: \$1,031,645; and
- (4) District 4 Operating Cost: \$944,742.

- (B) The Assessment Roll for Fiscal Year 2025-2026, a copy of which is on file with the City Clerk and incorporated herein by reference, is hereby confirmed and approved based upon the following Assessment rates per Equivalent Lot Unit.
- (1) District 1 \$70.48;
 - (2) District 2 \$48.05;
 - (3) District 3 \$51.44; and
 - (4) District 4 \$44.63.
- (C) The Assessment Coordinator is hereby authorized and directed to certify the foregoing Assessment Roll to the Tax Collector by no later than September 15, 2025 for collection on the November 2025 ad valorem property tax bill pursuant to the Uniform Assessment Collection Act.
- (D) The Assessment Roll as delivered to the Tax Collector shall be accompanied by a Certificate of Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.
- (E) Assessments for Lot Mowing Services shall constitute a lien upon Assessed Parcels equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims until paid.

SECTION 5. INTERIM ASSESSMENTS; CREDITS.

- (A) Interim Assessments. If any property owner requests inclusion of a parcel otherwise omitted from the Assessment Roll for Fiscal Year 2025-2026 approved hereunder, or if a parcel was previously omitted due to ineligibility for Lot Mowing Services but such parcel becomes eligible in the City's sole discretion (for example, removal of peppertrees on the parcel), the parcel owner shall be responsible for paying an interim Assessment directly to the City in order to receive Lot Mowing Services for such Fiscal Year. The amount of the interim Assessment shall be direct billed by the Assessment Coordinator and prorated to reflect the month of request or eligibility for service and the number of mowing cycles remaining in the Fiscal Year. If Lot Mowing Service is provided to a parcel but payment of the interim Assessment is not received by the City due to mistake, inadvertence or for any other reason, the amount of the Interim Assessment may be included on the Assessment Roll for the forthcoming Fiscal Year and collected, together with any Assessment for such forthcoming Fiscal Year, pursuant to the Uniform Assessment Collection Act.
- (B) Assessment Credit. If any property owner requests exclusion of a parcel otherwise included on the Assessment Roll for Fiscal Year 2025-2026 approved hereunder, or if a parcel was previously eligible for Lot Mowing Services but such parcel becomes ineligible in the City's sole discretion (for example, development of the parcel occurs), the City will process a credit against the amount of the Assessment imposed hereunder against such parcel. The credit shall be prorated to reflect the month of request for exclusion or ineligibility for service and the number of mowing cycles remaining in the Fiscal Year. In the event the Assessment for the parcel has not been paid at the time of request or determination of ineligibility, the City will, to the extent feasible, process removal of the parcel from the Assessment Roll through the errors and insolvencies process authorized under Florida law for the correction of ad valorem tax bills. If the Assessment for the parcel has been paid, the City will process the credit as a refund to the property owner who paid the Assessment.
- (C) Parcel Combinations. The Lot Mowing Services contemplated hereunder are only intended for Unimproved Lots. In the event an Unimproved Lot is combined with an improved parcel, the parcel resulting from such combination shall be ineligible for Lot Mowing Services.
- (D) Partial Eligibility. In the event a portion of an Unimproved Lot is eligible for Lot Mowing Services, but the remaining portion is ineligible, the City may prorate the amount of the Assessment according to the percentage of the area of the Unimproved Lot which is eligible, in the City's sole discretion, for service.

SECTION 6. SEVERABILITY. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affects the validity of the other provisions in this Resolution.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF CAPE CORAL, FLORIDA, AT THEIR REGULAR SESSION THIS _____ DAY OF _____, 2025.

JOHN GUNTER, MAYOR

VOTE OF MAYOR AND COUNCILMEMBERS:

| | | | |
|---------|-------|----------|-------|
| GUNTER | _____ | LASTRA | _____ |
| STEINKE | _____ | KILRAINE | _____ |
| LEHMANN | _____ | LONG | _____ |
| DONNELL | _____ | KADUK | _____ |

ATTESTED TO AND FILED IN MY OFFICE THIS _____ DAY OF _____, 2025.

KIMBERLY BRUNS
CITY CLERK

APPROVED AS TO FORM:

ALEKSANDR BOKSNER
CITY ATTORNEY

res/Assessment – Lot Mowing Final 2025



MM

APPENDIX A
PROOF OF PUBLICATION



AFFIDAVIT OF PUBLICATION

Leslie Menapace
City Attorney's Office
City Of Cape Coral Clerks Off
Po Box 150027
Cape Coral FL 33915-0027

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative 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 , was published on the publicly accessible website of Lee County, Florida, or in a newspaper by print in the issues of, on:

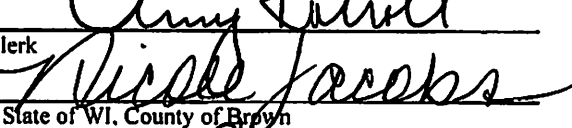
07/29/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/29/2025



Legal Clerk



Notary, State of WI, County of Brown

8-21-26

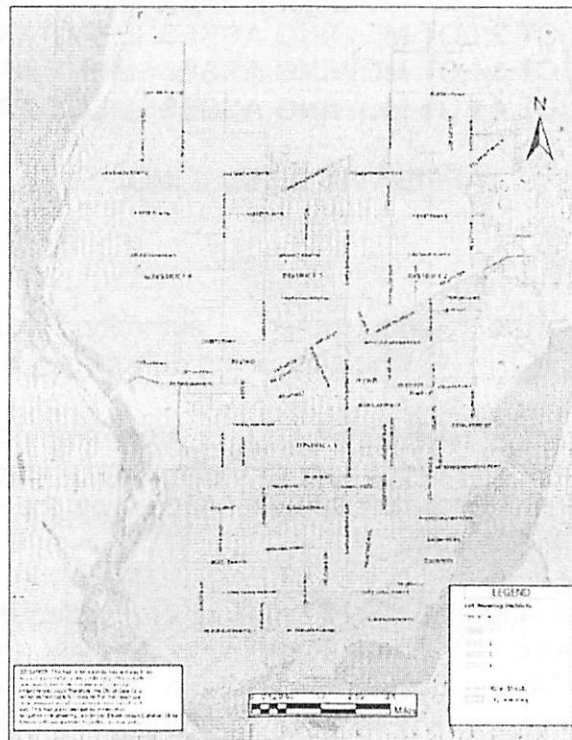
My commission expires

| | | |
|-------------------|----------|--------------|
| Publication Cost: | \$143.80 | |
| Tax Amount: | \$0.00 | |
| Payment Cost: | \$143.80 | |
| Order No: | 11522080 | # of Copies: |
| Customer No: | 1124492 | 1 |
| PO #: | | |

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

NICOLE JACOBS
Notary Public
State of Wisconsin



LOT MOWING DISTRICTS

DATE: 8/1/2025
TIME: 4:00 P.M.

CITY OF CAPE CORAL, FLORIDA NOTICE OF HEARING TO CONSIDER APPROVAL OF LOT MOWING ASSESSMENT RATES FOR FISCAL YEAR 2025-26

The City of Cape Coral (the "City") imposes non-ad valorem special assessments each year upon unimproved real property located in the District 1 Lot Mowing Assessment Area, District 2 Lot Mowing Assessment Area, District 3 Lot Mowing Assessment Area, and District 4 Lot Mowing Assessment Area, as shown above, to fund the provision of lot mowing services in the respective assessment areas. Notice is hereby given that the City Council of the City (the "City Council") will conduct a public hearing to consider adoption of an annual assessment resolution establishing the lot mowing assessment rates for each assessment area for the fiscal year commencing October 1, 2025 ("Fiscal Year 2025-26"). The hearing will be held at 4:00 p.m. on August 27, 2025, in Council Chambers, 1015 Cultural Park Boulevard, Cape Coral, Florida, for the purpose of receiving public comment on the proposed lot mowing assessment rates and method of collection. All affected property owners have a right to appear at the hearing and to file written objections with the City Council within 20 days of this notice. If a person decides to appeal any decision made by the City Council with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with Section 286.26, Florida Statutes, persons with disabilities needing special accommodations to participate in this meeting should contact the City Clerk at (239) 574-0411 at least 48 hours prior to the meeting.

The assessment for each unimproved property will be based upon its relative parcel area (expressed in "equivalent lot units" of 5,000 square feet) compared to other parcels in the respective assessment areas. The proposed lot mowing assessment rates for Fiscal Year 2025-26 are \$70.48 per equivalent lot unit for District 1; \$48.05 per equivalent lot unit for District 2; \$51.44 per equivalent lot unit for District 3; and \$44.63 per equivalent lot unit for District 4.

Additional information concerning the lot mowing assessments, the method of calculating the assessment for each parcel and the process by which property owners may elect out of the assessment is set forth in Chapter 9, Article V of the City Code of Ordinances and Resolution No. 204-25 adopted by the City Council on July 23, 2025 (the "Preliminary Rate Resolution"). Copies of the Preliminary Rate Resolution, together with the City's assessment procedure ordinance (codified in Chapter 17 of the City Code of Ordinances) and the proposed Lot Mowing Assessment Roll for Fiscal Year 2025-26 are available for inspection at the City Clerk's office, City Hall, located at 1015 Cultural Park Blvd, Cape Coral, Florida.

The assessments will be collected by the Lee County Tax Collector on the ad valorem tax bill to be mailed in November 2025, as authorized by Section 17-50 of the City Code and section 197.3632, Florida Statutes or by direct billing to affected property owners pursuant to Section 17-51 of the City Code. The lot mowing assessments are annual charges which will continue from year to year. Florida law provides that failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Financial Services Department, Customer Billing Services Division at (239) 574-7722, Monday through Friday between 7:30 a.m. and 4:30 p.m.

Kimberly Bruns, CMC
City Clerk
City of Cape Coral, Florida

NP-42264396

APPENDIX B

DISTRICT 1 LOT MOWING ASSESSMENT AREA DISTRICT 2 LOT MOWING ASSESSMENT AREA DISTRICT 3 LOT MOWING ASSESSMENT AREA DISTRICT 4 LOT MOWING ASSESSMENT AREA

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared JOSUE MARTINEZ, who after being duly sworn, deposes and says:

1. I, JOSUE MARTINEZ, have been designated by the Lot Mowing Assessment Coordinator of the City of Cape Coral, Florida, to mail the notices required by Section 2.03 of Resolution 204-25 adopted by the Council of the City of Cape Coral, Florida, on July 23, 2025.

2. On or before August 6, 2025 I mailed, or directed the mailing of, a notice in accordance with Section 2.03 of Resolution 204-25 (the "Preliminary Rate Resolution"), Section 17-34 and Section 17-37 of the City Code of Ordinances, by first class mail, to each owner of property located within the City subject to the Lot Mowing Assessments contemplated by the Preliminary Rate Resolution, as reflected on, and at the address shown on the real property assessment tax roll maintained by the Lee County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

Affiant

See Attached.

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Orange

Subscribed and sworn to (or affirmed) before me on this 11th
day of August, 2025, by Josue Martinez Castro

proved to me on the basis of satisfactory evidence to be the
person(s) who appeared before me.



(Seal)

Signature

A large, stylized handwritten signature in black ink, written over a horizontal line. The signature appears to be 'Josue Martinez Castro'.

APPENDIX C

FORM OF CERTIFICATE
OF NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Mayor of the City of Cape Coral, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for Lot Mowing District 1, Lot Mowing District 2, Lot Mowing District 3, and Lot Mowing District 4 (the "Non-Ad Valorem Assessment Roll") is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Lee County Tax Collector by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Lee County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this ____ day of _____, 2025.

CITY OF CAPE CORAL, FLORIDA

By: _____
John Gunter, Mayor