

RESOLUTION 243 - 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 FIRE PROTECTION ASSESSMENTS; APPROVING THE FIRE PROTECTION ASSESSMENT RATES FOR SUCH FISCAL YEAR AND PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR HARDSHIP DEFERRALS; ESTABLISHING AN ADMINISTRATIVE PETITION PROCEDURE REGARDING THE NUMBER OF TIER 2 EQUIVALENT BENEFIT UNITS ATTRIBUTED TO TAX PARCELS; 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 Chapter 17 of the City of Cape Coral, Florida, Code of Ordinances (the "Assessment Ordinance"), Sections 166.021, 166.041, and 197.3632, Florida Statutes and other applicable provisions of law, and City Resolution 30-13 (the "Initial Assessment Resolution"), Resolution 32-13 (the "Final Assessment Resolution"), Resolution 56-13 (the "Supplemental Resolution"), and Resolution 206-25 (the "Preliminary Rate Resolution") (collectively, the "Assessment Resolutions").

SECTION 2. DEFINITIONS. This resolution constitutes the Annual Rate Resolution, as defined in section 17-1 of the Code, for Fire Protection Assessments (also referred to herein as "Fire Service Assessments") 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 Assessment Resolutions. 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) The Mayor and City Council adopted the Assessment Resolutions to impose and collect annual Fire Protection Assessments to fund a portion of the costs incurred by the City each year in providing fire services, facilities and programs.
- (B) On July 23, 2025, the Mayor and City Council adopted the Preliminary Rate Resolution for Fiscal Year 2025-2026 which determined the estimated Fire Protection Assessed Cost to be assessed for Fiscal Year 2025-2026, established the assessment rates for such Fiscal Year and directed the Assessment Coordinator to update the Assessment Roll in accordance with such rates.
- (C) 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.
- (D) 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 Sections 17-33 and 17-37 of the Assessment Ordinance, proof of publication being attached hereto as Appendix A. Notice of such public hearing was also in accordance with Section 17-34 of the Assessment Ordinance, an affidavit of mailing being attached hereto as Appendix B.
- (F) This Annual Rate Resolution is adopted for purposes of approving the Fire Protection Assessment rates and certifying the Assessment Roll for Fiscal Year 2025-2026.
- (G) 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.
- (H) The legislative determinations and findings set forth in the Assessment Resolutions and Section 3 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 Fire Protection Assessed Cost for Fiscal Year 2025-2026 is \$68,413,480. 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 a Tier 1 rate of \$349.32 per parcel and a Tier 2 rate of \$3.47 per EBU.
- (B) 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.
- (C) 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.
- (D) Fire Protection Assessments 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. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims until paid.

SECTION 5. HARDSHIP DEFERRAL.

- (A) City Resolution 47-14 established a hardship deferral program whereby qualified property owners may defer payments for special assessments, legacy assessments and fees. Section 1.F.5. thereof provides that applications for hardship deferral shall be submitted no later than April 15th of the year for which a deferral is sought, unless the Mayor and City Council approve a different deadline for a particular assessment. The procedure for submission and approval of the hardship deferral application shall be as set forth in Resolution 47-14 with the exception that the Assessment Coordinator shall be responsible for reviewing all hardship deferral applications.
- (B) A property owner whose application for hardship deferral is denied by the Assessment Coordinator for failure to meet the requirements for hardship deferral as set forth in Resolution 47-14 shall be advised of his or her right to seek review of the denied application as follows:
 - (1) If a City staff member other than the City Manager acted as the Assessment Coordinator, a property owner wishing to contest the denial of a hardship deferral application shall have ten (10) business days from the date of receipt of the written denial of his or her hardship deferral application in which to request, in writing, a review by the City Manager of such denial and shall provide staff with any evidence or documents the owner deems relevant to the review. The City Manager shall review such relevant evidence or documents and shall either approve or deny the hardship application. If the City Manager denies the application, an owner shall have ten (10) business days from the date of receipt of the City Manager's written denial in which to request, in writing, an appeal hearing before the Mayor and City Council. The Mayor and City Council, in hearing an appeal, shall not consider any evidence or documents that were not previously provided to the staff or the City Manager for review.
 - (2) If the City Manager acted as the Assessment Coordinator, a property owner wishing to contest the denial of a hardship deferral application shall have ten (10) business days from the date of receipt of the written denial in which to request, in writing, an appeal hearing before the Mayor and City Council. The Mayor and City Council, in hearing an appeal, shall not consider any evidence or documents that were not previously provided to the staff or the City Manager for review.

SECTION 6. ADMINISTRATIVE PETITION PROCEDURE. The following administrative procedure shall be available to the Owner of any Tax Parcel subject to Tier 2 of the Fire Protection Assessment who wishes to petition the City for an adjustment of the number of Tier 2 EBUs attributed to such parcel:

- (A) Petitions Considered Solely By City. As set forth above, the Fire Protection Assessments are imposed by the Mayor and City Council, not the Property Appraiser or Tax Collector, and any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial. Any petition for the adjustment of a Fire Protection Assessment in accordance with the administrative procedure set forth herein shall be submitted to, and considered and processed solely by, the City. The granting of any petition for adjustment hereunder shall be premised upon the acknowledgment of the Owner of the affected Tax Parcel that such adjustment shall have no impact or bearing upon the value attributed to such Tax Parcel by the Property Appraiser for purposes of ad valorem taxation.
- (B) Petition; Burden of Proof. The Owner shall file a written petition with the Assessment Coordinator requesting an adjustment to the number of Tier 2 EBUs attributed to the affected Tax Parcel and therefore a reduction in the proposed or adopted Fire Protection Assessment imposed against such parcel. The petition shall be filed on a form promulgated by the Assessment Coordinator and shall include as an attachment (i) an appraisal for the affected Tax Parcel as to its market value prepared within thirty (30) days of the petition by a real estate appraiser licensed or certified under Chapter 475, Part II, Florida Statutes, and (ii) any other documents and other evidence supporting the Owner's request for an adjustment. Additional evidence may be submitted during the petition review process if requested by the City. Upon verification that the petition has been duly completed, the City will render a decision to grant or deny the petition, in whole or in part, based upon the terms and conditions set forth herein. The burden of proof to substantiate any request for an adjustment shall be on the Owner.
- (C) Filing Deadline. A petition must be filed within twenty (20) days of the Mayor and City Council's adoption of an Annual Rate Resolution approving the Assessment Roll for the forthcoming Fiscal Year. Petitions received after the filing deadlines will, at the City's discretion, be returned or processed for purposes of applying to subsequent Fiscal Years.
- (D) Multiple Petitions For Same Tax Parcel Barred. An Owner shall be limited to one petition per Tax Parcel unless otherwise authorized by this section. Once a final determination is made on the petition by the City, subsequent petitions for the subject parcel shall be barred unless the Owner can demonstrate that there are changed material circumstances affecting the subject parcel that warrant a re-evaluation of the Fire Protection Assessment by the City.
- (E) Authorized Adjustments. On a case-by-case basis, the City shall consider petitions seeking an adjustment to Tier 2 of the Fire Protection Assessment for the forthcoming Fiscal Year. Any adjustment authorized by the City must be supported by competent substantial evidence supporting the reasonable conclusion that the number of EBUs attributed to the affected Tax Parcel for Tier 2 is lower than that determined by the City. The following conditions shall apply to any reduction in the number of EBUs attributed to the subject Tax Parcel:
- (1) The appraisal submitted with the petition shall indicate the fair market value attributed to the affected Tax Parcel by the appraiser and identify the dollar amount thereof reflecting the value of the land. The proposed number of Tier 2 EBUs shall be determined by rounding the Structure Value only down to the nearest \$5,000 increment and then dividing by \$5,000. If the proposed number of Tier 2 EBUs is lower than that attributed to the Tax Parcel through application of the market value information associated with the most recently certified Tax Roll, then the Assessment Coordinator is authorized to utilize the proposed number of EBUs in determining the Tier 2 component of the Fire Protection Assessment for that parcel.
 - (2) Reductions in the number of EBUs shall not apply retroactively.
 - (3) Reductions in the number of EBUs which result from demolition or removal of a portion of the improvements and structures previously situated upon the affected Tax Parcel must be premised upon information in the appraisal attached to the petition as to the effective date of the reduced value, and any credit or refund in the Fire Protection Assessment resulting from the petition may be pro-rated accordingly.
 - (4) The City may consider other unique circumstances provided said circumstances do not create an inequitable situation with other similarly situated Owners and are not inconsistent with the provisions of the Assessment Ordinance or the Initial Assessment Resolution.

- (5) The costs associated with any adjustments authorized hereunder shall be paid with legally available funds of the City other than the proceeds of the Fire Protection Assessments paid by other property owners. The Fire Protection Assessment imposed against other parcels shall not be increased in order to fund any adjustments authorized hereunder.
- (F) **Decision Making; Binding Effect of Decision.** The Assessment Coordinator is authorized to render decisions under the administrative procedure set forth in this Resolution which shall be made in writing. The Assessment Coordinator's decision shall be deemed final unless proper steps shall be initiated to secure relief from the written decision as follows:
- (1) If a City staff member other than the City Manager acted as the Assessment Coordinator, a property owner wishing to contest the number of EBUs attributed to the subject Tax Parcel shall have ten (10) business days from the date of receipt of the written decision by the Assessment Coordinator in which to request, in writing, a review by the City Manager of the number of EBUs attributed to the subject Tax Parcel and shall provide staff with any evidence or documents the owner deems relevant to the review. The City Manager shall review such relevant evidence or documents and shall either affirm the decision of the Assessment Coordinator or adjust the number of EBUs attributed to the subject Tax Parcel. If the City Manager affirms the decision of the Assessment Coordinator, an owner shall have ten (10) business days from the date of receipt of the City Manager's written decision in which to request, in writing, an appeal hearing before the Mayor and City Council. The Mayor and City Council, in hearing an appeal, shall not consider any evidence or documents that were not previously provided to the staff or the City Manager for review.
 - (2) If the City Manager acted as the Assessment Coordinator, a property owner wishing to contest the number of EBUs attributed to the subject Tax Parcel shall have ten (10) business days from the date of receipt of the written decision in which to request, in writing, an appeal hearing before the Mayor and City Council. The Mayor and City Council, in hearing an appeal, shall not consider any evidence or documents that were not previously provided to the staff or the City Manager for review.
- (G) **Application of Decisions In Subsequent Years.** Final determinations made by the City on petitions which are approved shall be binding for no more than two (2) consecutive Fiscal Years unless changed material circumstances occur which would affect the subject parcel and warrant a re-evaluation by the City of the Fire Protection Assessment imposed or not imposed on the parcel. Such material circumstances may include, but are not limited to, changes in law or termination or amendment of the unique circumstance justifying the adjustment previously approved by the City.
- (H) **Refund If Necessary.** To the extent that a final decision made on any petition hereunder requires a refund of a Fire Protection Assessment paid by the Owner, the Assessment Coordinator is authorized to process said refund within thirty (30) days of the date that the final decision becoming effective.
- (I) **Reservation of Rights.** Notwithstanding anything herein to the contrary, the City Council reserves the right and ability in the future to impose Fire Protection Assessments against any parcel granted an adjustment hereunder in the full amount determined in accordance with the methodology approved in the Initial Assessment Resolution, to the extent permitted by law or otherwise in the event required or directed to do so by a court of competent jurisdiction.
- (J) **Material Change in Condition of Improvements.** The petition procedure set forth herein is primarily intended for those circumstances in which there has been no material change in the condition of the Improvements situated upon the Tax Parcel since the preceding January 1 (which is the effective date of valuation for the imposition of ad valorem taxes), but the Owner disagrees with the value attributed to those Improvements by the City for purposes of calculating Tier 2 of the Fire Protection Assessments. For circumstances involving damage, demolition, clearing or other material changes in the condition of the Improvements situated upon a Tax Parcel, the following conditions shall apply:
- (1) The Owner of a Tax Parcel may submit a petition at any time based upon competent, substantial evidence of a material change in the condition of the Improvements since the immediately preceding October 1. The petition must be accompanied by an

appraisal for the affected Tax Parcel as to its market value prepared by a real estate appraiser licensed or certified under Chapter 475, Part II, Florida Statutes; provided, however, that no appraisal shall be necessary in those circumstances where (1) the Owner presents evidence that all of the Improvements situated or constructed upon the subject Tax Parcel have been cleared or demolished in their entirety, and (2) City staff can reasonably verify such clearing or demolition. The petition shall indicate the date upon which the material change occurred. If no evidence is presented regarding the date the material change occurred, then the change will be assumed to have occurred as of the date of the petition.

- (2) The Fire Protection Assessments are imposed on a Fiscal Year basis to fund fire protection services, facilities and programs for the forthcoming Fiscal Year, and an adjustment in the number of Tier 2 EBU's attributed to the property based on a material change in the condition of the Improvements may be pro-rated among the applicable Fiscal Year. Example: all of the Improvements associated with a given Tax Parcel are cleared or demolished as of March 31, 2025. If the petition submitted by the Owner is approved, then the number of Tier 2 EBU's would be reduced to zero as of March 31, 2025, and the Owner would receive a refund equal to fifty percent (50%) of the Tier 2 amount paid for Fiscal Year 2025-2026.
- (3) Final determinations made by the City on petitions regarding material changes in the condition of Improvements shall be applicable only for the then-current Fiscal Year as well as prior Fiscal Years if the circumstances described in the petition so warrant.
- (4) For purposes hereof, a decrease in the value of Improvements equal to or in excess of twenty percent (20%) of the market value of such Improvements shall constitute prima facie evidence of a "material" change in the condition of Improvements.
- (5) All other provisions, procedure and terms of this Section 6 shall apply to petitions for adjustment based on a material change in the condition of Improvements.

SECTION 7. INTERIM ASSESSMENTS. The Mayor and City Council may determine, in their sole discretion, whether to impose an interim Fire Protection Assessment for Fiscal Year 2025-2026 against all property for which a certificate of occupancy is issued on or after October 1, 2025. Such determination shall be made by approving vote of the Mayor and City Council subsequent to adoption of this Resolution, in which case the interim Fire Protection Assessment shall be deemed due and payable on the date such certificate of occupancy is issued. The amount of the interim Fire Protection Assessment shall be calculated by dividing the annual rate for the property approved hereunder for Fiscal Year 2025-2026 by twelve and multiplying that amount by the number of full calendar months remaining in such Fiscal Year. In the event interim Fire Protection Assessments are imposed, no certificate of occupancy shall be issued until full payment of the interim Fire Protection Assessment is received by the City. Issuance of the certificate of occupancy by mistake or inadvertence, and without the payment in full of the interim Fire Protection Assessment, shall not relieve the owner of the property of the obligation of full payment. Any delinquency in payment of the interim Fire Protection Assessment may be included on the Assessment Roll for the forthcoming Fiscal Year and collected, together with any Fire Protection Assessment for such forthcoming Fiscal Year, pursuant to the Uniform Assessment Collection Act.

SECTION 8. 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 9. 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:

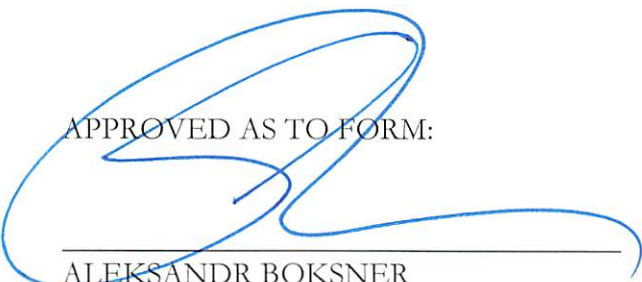
GUNTER _____
STEINKE _____
LEHMANN _____
DONNELL _____

LASTRA _____
KILRAINE _____
LONG _____
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/Assessments – Fire Service Final 2025



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:

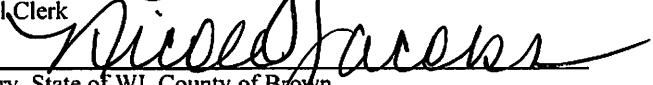
07/29/2025

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: \$140.26

Tax Amount: \$0.00

Payment Cost: \$140.26

Order No: 11522001

of Copies:

Customer No: 1124492

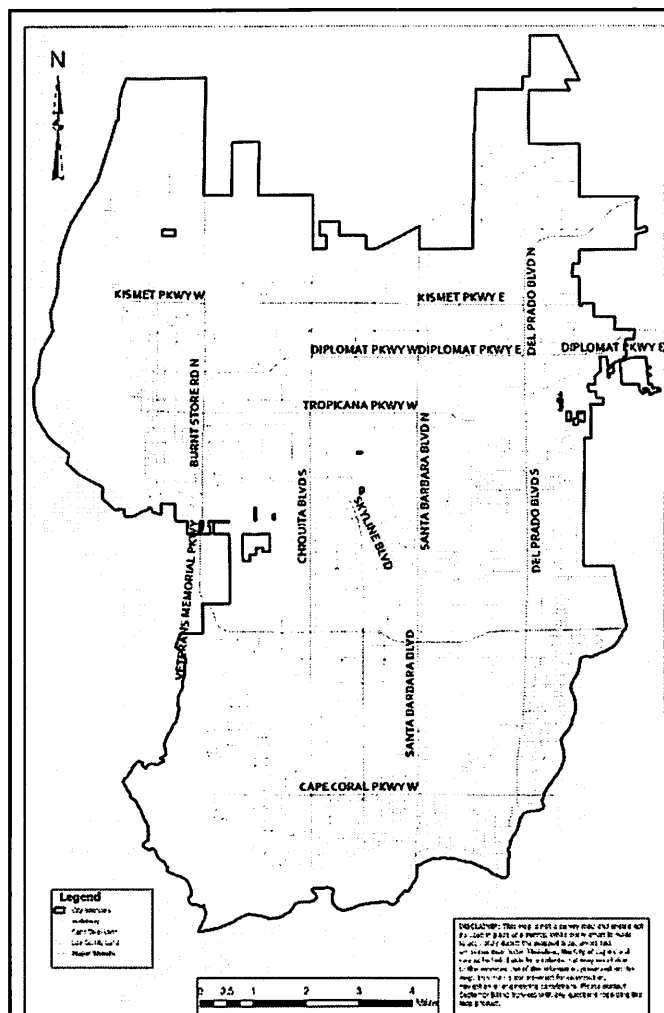
1

PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

NICOLE JACOBS
Notary Public
State of Wisconsin



CITY OF CAPE CORAL BOUNDARY

LATE DATE: 10/25/2024
CREATED BY: H. J. WHITE

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

The City of Cape Coral (the "City") imposes non-ad valorem special assessments on real property throughout the City each year to fund the provision of fire protection services and facilities. 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 fire assessment rates 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 fire 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 parcel of property will be based upon a two-tiered methodology pursuant to which a portion of the costs attributable to the City's continual readiness to provide fire protection services will be shared equally among all tax parcels on a per parcel basis (Tier 1), and a portion of the remaining costs will be shared in accordance with the value of improvements or structures associated with each parcel, with each \$5,000 increment of structure value comprising an equivalent benefit unit or "EBU" (Tier 2). The proposed fire assessment rates for Fiscal Year 2025-26 are \$349.32 per tax parcel for Tier 1 and \$3.47 per EBU for Tier 2.

Additional information concerning the fire assessments and the method of calculating the assessment for each parcel is set forth in Resolution No. 206-25 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 Fire 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 either by the ad valorem tax bill to be mailed by the Lee County Tax Collector 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 fire assessments are annual charges which will continue from year to year. Florida law provides that failure to pay assessments collected on the ad valorem tax bill 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-42284170

**FIRE PROTECTION ASSESSMENT
AFFIDAVIT OF MAILING**

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

1. I, JOSE MARIENEZ, have been designated by the Fire Protection Assessment Coordinator of the City of Cape Coral, Florida, to mail the notices required by Section 8 of Resolution 206-25 adopted by the Council of the City of Cape Coral, Florida, on July 23, 2025.

2. On or before August 6, 2025, I facilitated and directed the mailing of notice in accordance with Section 8 of City Resolution No. 206-25 (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 real property located within the City subject to the Fire Protection Assessments contemplated by the Preliminary Rate Resolution, as reflected on, and at the addresses then shown on, the real property assessment tax roll database maintained by the Lee County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NAUGHT.

Affiant

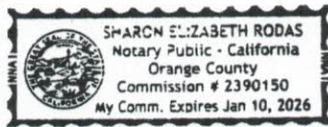
See Attached

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 handwritten signature in dark ink, appearing to read 'J. Martinez', written over a horizontal line.

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 **Fire Protection Services** (the "Non-Ad Valorem Assessment Roll") for the City are properly assessed so far as I have been able to ascertain, and that all required extension 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