

RESOLUTION 245 - 25

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF CAPE CORAL, FLORIDA, APPROVING THE FISCAL YEAR 2025-2026 ASSESSMENT ROLLS FOR VARIOUS NON-AD VALOREM ASSESSMENTS LEVIED AND IMPOSED PURSUANT TO FLORIDA LAW AND THE CITY OF CAPE CORAL CODE OF ORDINANCES INCLUDING CHAPTERS 2, 17 AND 19 THEREOF AND ORDINANCE 29-05; DESCRIBING THE LIEN ASSOCIATED THEREWITH; DIRECTING THAT THE ASSESSMENT ROLLS BE CERTIFIED TO THE LEE COUNTY TAX COLLECTOR; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Mayor and City Council (the "Council") of the City of Cape Coral, Florida has levied and imposed various non-ad valorem special assessments (the "Assessments") to fund the provision of capital improvements to serve certain real property specially benefitted thereby, in accordance with Section 166.021, Florida Statutes, Section 197.3632, Florida Statutes and other applicable provisions of law (collectively, the "Act"), and Chapters 2, 17 and 19 of the City of Cape Coral Code of Ordinances (the "Code"); and

WHEREAS, the Council enacted Ordinance 29-05, which provided for the creation of the Del Prado Mall Parking Lot Assessment Area and authorized the imposition of special assessments to fund the maintenance of, and capital improvements to, the Del Prado Mall parking lot; and

WHEREAS, pursuant to the Act, the Code and Ordinance 29-05, the City levied and imposed Assessments against real property comprising assessment areas or otherwise specially benefitted by the provision of capital improvements including, (a) the Southwest 2 Wastewater Improvement Area, the Southwest 2 Potable Water Improvement Area and the Southwest 2 Irrigation Water Improvement Area, respectively, on July 26, 2004, (b) the Southeast 1 Wastewater Improvement Area, the Southeast 1 Potable Water Improvement Area and the Southeast 1 Irrigation Water Improvement Area, respectively, on July 25, 2005, (c) the Southwest 4 Wastewater Improvement Area, the Southwest 4 Potable Water Improvement Area and the Southwest 4 Irrigation Water Improvement Area, respectively, on December 11, 2006, (d) the Southwest 5 Wastewater Improvement Area, the Southwest 5 Potable Water Improvement Area and the Southwest 5 Irrigation Water Improvement Area, respectively, on July 23, 2007, (e) the Surfside Wastewater Improvement Area, the Surfside Potable Water Improvement Area and the Surfside Irrigation Water Improvement Area, respectively, on July 23, 2007, (f) the Del Prado Parking Lot Assessment Area on August 27, 2007, (g) the North Central Loop Wastewater Improvement Area, the North Central Loop Potable Water Improvement Area and the North Central Loop Irrigation Water Improvement Area, respectively, on December 3, 2007, (h) Southwest 6&7 Wastewater Improvement Area, the Southwest 6&7 Potable Water Improvement Area and the Southwest 6&7 Irrigation Water Improvement Area, respectively, on August 21, 2013, (i) the North 2 Wastewater Improvement Area, the North 2 Potable Water Improvement Area, and the North 2 Irrigation Water Improvement Area on August 2, 2017, (j) Utility Capital Expansion Water, Wastewater, and Irrigation Fees approved on August 31, 2022, (k) Utility Contribution In Aid of Construction Water, Wastewater, and Irrigation Fees approved on August 31, 2022, and (l) the North 1 West Wastewater Improvement Area, the North 1 West Potable Water Improvement Area, and the North 1 West Irrigation Water Improvement Area approved on March 22, 2023; and

WHEREAS, pursuant to Section 17-47 of the Code, the Council is required to adopt an "Annual Assessment Resolution" during its budget process for each year to approve the assessment roll for the forthcoming fiscal year.

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

SECTION 1. RECITALS. The above recitals are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Annual Assessment Resolution.

SECTION 2. AUTHORITY. This Annual Assessment Resolution is adopted pursuant to the Code, the Act, and other applicable provisions of law.

SECTION 3. DEFINITIONS. All words and terms used in this Annual Assessment Resolution, not otherwise defined herein, shall have the meanings defined in the Code.

SECTION 4. APPROVAL OF ASSESSMENT ROLLS.

(A) The assessment rolls for the Fiscal Year beginning October 1, 2025 ("Fiscal Year 2025-2026") on file with the Assessment Coordinator for the Southwest 2 Wastewater Improvement Area, the Southwest 2 Potable Water Improvement Area, the Southwest 2 Irrigation Water Improvement Area, the Southeast 1 Wastewater Improvement Area, the Southeast 1 Potable Water Improvement Area, the Southeast 1 Irrigation Water Improvement Area, the Southwest 4 Wastewater Improvement Area, the Southwest 4 Potable Water Improvement Area, the Southwest 4 Irrigation Water Improvement Area, the Southwest 5 Wastewater Improvement Area, the Southwest 5 Potable Water Improvement Area, the Southwest 5 Irrigation Water Improvement Area, the Surfside Wastewater Improvement Area, the Surfside Potable Water Improvement Area, the Surfside Irrigation Water Improvement Area, the Del Prado Parking Lot Assessment Area, the North Central Loop Wastewater Improvement Area, the North Central Loop Potable Water Improvement Area, the North Central Loop Irrigation Water Improvement Area, the Southwest 6&7 Wastewater Improvement Area, the Southwest 6&7 Potable Water Improvement Area, and the Southwest 6&7 Irrigation Water Improvement Area, the North 2 Wastewater Improvement Area, the North 2 Potable Water Improvement Area, the North 2 Irrigation Water Improvement Area, the North 1 West Wastewater Improvement Area, the North 1 West Potable Water Improvement Area, the North 1 West Irrigation Water Improvement Area, Utility Capital Expansion Water, Wastewater, and Irrigation Fees, Utility Contribution In Aid of Construction Water, Wastewater, and Irrigation Fees, are hereby approved. Pursuant to Section 197.3632, Florida Statutes, each assessment roll shall be certified to the Lee County Tax Collector prior to September 15, 2025, along with any necessary changes subsequent to the date hereof permitted under the Act or the Code, and accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix A.

(B) The Assessments included on the respective assessment rolls approved hereunder may reflect corrections of errors or omissions, revisions to the number of assessment units originally attributed to certain parcels or a change in the amount of the Assessment imposed against such parcels, as authorized by Section 17-23 of the Code which generally provides that any such correction or revision which increases an Assessment or imposes an Assessment on omitted property shall first require notice to the affected owner in the manner described therein, providing the date, time and place that the Council will consider confirming the correction and offering the owner an opportunity to be heard.

(C) In accordance therewith, notice of a public hearing has been published and mailed to the owners of any property subject to a correction resulting in an Assessment increase or an Assessment imposed for the first time, notifying such property owners of the opportunity to be heard. The public hearing was duly held on August 27, 2025, and comments and objections of all interested persons have been heard and considered prior to adoption of this Annual Assessment Resolution and approval of the applicable Assessment Roll(s) for Fiscal Year 2025-2026.

SECTION 5. ASSESSMENT LIENS. Pursuant to the Uniform Assessment Collection Act and the Code, special assessments imposed within the assessment areas listed in Section 4 hereof shall constitute a lien against assessed real 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 the ad valorem tax bill for such year is otherwise paid in full pursuant to the Uniform Assessment Collection Act. The lien shall be deemed perfected upon adoption of this Annual Assessment Resolution and shall attach to the real property included on the assessment roll as of January 1, 2025, the lien date for ad valorem taxes.

SECTION 6. CONFLICTS. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 7. SEVERABILITY. If any clause, section, other part or application of this Annual Assessment Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Annual Assessment Resolution.

SECTION 8. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its passage and 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 Rolls-Various 2025



APPENDIX A

CERTIFICATE

TO

NON-AD VALOREM ASSESSMENT ROLLS

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 rolls for **Southwest Two Potable Water, Wastewater, and Irrigation Water Improvement Areas; Southwest Three Potable Water, Wastewater, and Irrigation Water Improvement Areas; Southeast One Potable Water, Wastewater, and Irrigation Water Improvement Areas; Southwest Four Potable Water, Wastewater and Irrigation Water Improvement Areas; Southwest Five Potable Water, Wastewater and Irrigation Water Improvement Areas; Surfside Potable Water, Wastewater and Irrigation Water Improvement Areas; Del Prado Parking Lot Assessment Area; North Central Loop Potable Water, Wastewater and Irrigation Water Improvement Areas; Southwest 6&7 Potable Water, Wastewater and Irrigation Water Improvement Areas; North 2 Potable Water, Wastewater and Irrigation Water Improvement Areas; North 1 West Potable Water, Wastewater and Irrigation Improvement Areas; Utility Capital Expansion Water, Wastewater and Irrigation Fees; Utility Contribution In Aid of Construction Water, Wastewater and Irrigation Fees** (the “Non-Ad Valorem Assessment Rolls”) for the City are properly assessed so far as I have been able to ascertain, and that all required extensions on the above-described rolls to show the non-ad valorem assessments attributable 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 Rolls 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 Rolls this the _____ day of _____, 2025.

CITY OF CAPE CORAL, FLORIDA

By: _____
John Gunter, Mayor