

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 COLLECT CERTAIN DELINQUENT WATER, WASTEWATER, IRRIGATION, FIRE SERVICE NON-AD VALOREM SPECIAL ASSESSMENTS AND CAPITAL EXPANSION AND CONTRIBUTIONS IN AID OF CONSTRUCTION LOANS, APPROVING THE AMOUNTS, AND PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; 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 208-25 (the "Preliminary Resolution").

SECTION 2. DEFINITIONS. This resolution constitutes the Annual Resolution, as defined in section 17-1 of the Assessment Ordinance, for assessments imposed to collect certain delinquent water, wastewater, irrigation, fire service non-ad valorem special assessments, capital expansion and contributions in aid of construction loans 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 Resolution for Fiscal Year 2025-2026 which described the assessments to be imposed to collect certain delinquent water, wastewater, irrigation, fire service non-ad valorem special assessments, capital expansion and contributions in aid of construction loans for the Fiscal Year commencing October 1, 2025 and directed the Assessment Coordinator to create an Assessment Roll.
- (B) The Assessment Ordinance provides for the adoption of a Preliminary Resolution and an Annual 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 mailed 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 Resolution is adopted for purposes of approving the Assessment amounts for certain delinquent water, wastewater, irrigation, fire service non-ad valorem special assessments, capital expansion and contributions in aid of construction loans 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 the Preliminary Resolution are hereby ratified, confirmed and incorporated herein by reference.

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

- (A) 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.
- (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.
- (E) Assessments for certain delinquent water, wastewater, irrigation, fire service non-ad valorem special assessments, capital expansion and contributions in aid of construction loans 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. SEVERABILITY. If any clause, section, or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 6. 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 CITY 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/Delinquent Assessment


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

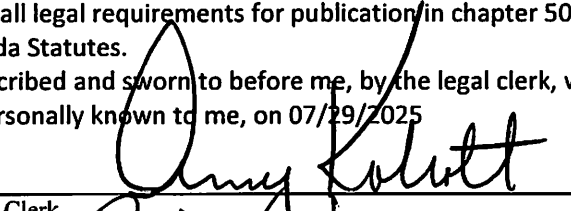
STATE OF WISCONSIN, COUNTY OF BROWN

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:

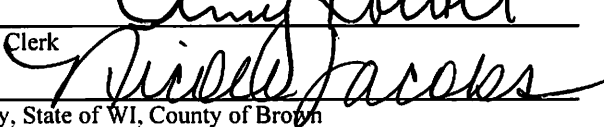
07/29/2025

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

My commission expires

Publication Cost: \$157.98

Tax Amount: \$0.00

Payment Cost: \$157.98

Order No: 11522061

of Copies:

Customer No: 1124492

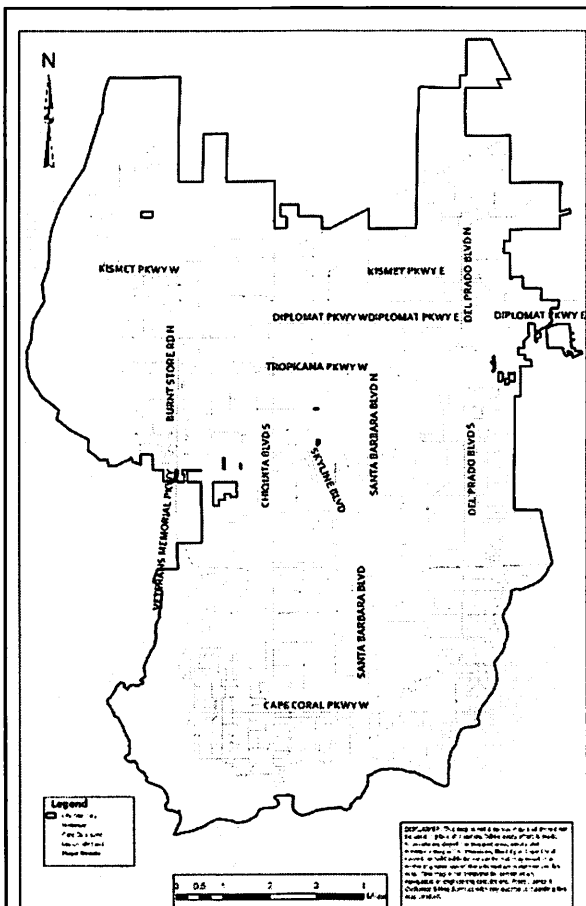
1

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

DATE CREATED: 01/15/2014
CREATED BY: M. J. PETER

FORM OF NOTICE TO BE PUBLISHED

NOTICE OF A PUBLIC HEARING TO CONSIDER THE UNIFORM METHOD FOR THE LEVY, COLLECTION, AND ENFORCEMENT AUTHORIZED IN FLORIDA STATUTES SECTION 197.3632 OF CERTAIN DELINQUENT WATER, WASTEWATER, IRRIGATION, FIRE SERVICE NON-AD VALOREM SPECIAL ASSESSMENTS, AND CAPITAL EXPANSION AND CONTRIBUTIONS IN AID OF CONSTRUCTION FEES

Notice is hereby given that the City Council of the City of Cape Coral, Florida, will conduct a public hearing to consider the Uniform Method for the levy, collection and enforcement authorized in Florida Statutes sections 197.3632 of certain delinquent hardship deferred water, wastewater, irrigation, fire service non-ad valorem special assessments, and Capital Expansion and Contributions in Aid of Construction fees. The hearing will be held at 4 P.M., or as soon thereafter as the matter can be heard, on August 27, 2025, in the Council Chambers of City Hall located at 1015 Cultural Park Boulevard, Cape Coral, Florida for the purpose of receiving public comment on the matter. In accordance with Section 286.26, Florida Statutes, persons with disabilities needing special accommodations to participate in this hearing should contact the City Clerk at (239) 574-0411 at least 48 hours prior to the hearing. All affected real property owners have a right to appear at the hearing and to file written objections with the Council within 20 days of this notice. If a person wishes 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 made.

In accordance with Section 17-20 of Article II, Chapter 17 of the City of Cape Coral Code of Ordinances, the City imposed various special assessments on real property to fund the costs of both essential fire services and/or capital improvements incurred by the City in providing the infrastructure necessary for the provision of water, wastewater and irrigation utility services. Certain citizens were provided exemptions or hardship assistance pursuant to section 17-25. For the following reasons the exemptions and the hardship assistance provided no longer apply - there has been a change in title, the property was refinanced, there has been a change in household income, the citizen no longer qualifies for the assistance, or the citizen failed to re-apply for assistance.

The amount of the assessment to be considered at the public hearing will be equal to the principal amount of the delinquent special assessments, and any Capital Expansion and Contributions in Aid of Construction (CIAC) fees together with accrued interest, with a credit for any principal and/or interest payments made to date. A copy of the assessment roll listing each property subject to the assessment and the dollar amount of the assessment imposed against each property is available for inspection at the City Clerk's office, located at City Hall, 1015 Cultural Park Boulevard, Cape Coral, Florida.

The assessments may be paid in full at any time at the option of affected property owners. Any assessment which is not prepaid on or before September 30, 2025, will be collected in annual installments on the ad valorem tax bill mailed each November by the County Tax Collector, beginning in November 2025, in accordance with Section 197.3632, Florida Statutes. Florida law provides that failure to pay the assessments or any annual installment thereof will cause a tax certificate to be issued against the real property which may result in foreclosure and a loss of title.

If you have any questions, please contact the Financial Services Department at 239/242-3851, Monday through Friday between 7:30 a.m. and 4:30 p.m.

APPENDIX B

DELINQUENT WATER, WASTEWATER, IRRIGATION, FIRE SERVICE NON-AD VALOREM SPECIAL ASSESSMENTS AND CAPITAL EXPANSION AND CONTRIBUTIONS IN AID OF CONSTRUCTION LOANS ASSESSMENT AFFIDAVIT OF MAILING

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

1. I, LESUE MENAPACE, have been designated by the Assessment Coordinator of the City of Cape Coral, Florida, to mail the notices required by Section 4 of Resolution 208-25 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 4 of City Resolution No. 208-25 (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 Delinquent, Water, Wastewater, Irrigation, Fire Service Non-Ad Valorem Special Assessments and Capital Expansion and Contributions In Aid of Construction Loan 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.

Jaslie Menapace
Affiant

State of **FLORIDA**

County of Lee

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 18th day of August, 2025 by Leslie Menapace, who ☒ is personally known to me or ☐ produced a _____ as identification, regarding the attached instrument described as: Affidavit of Mailing
RE: Delinquent

and to whose signature this notarization applies.



Tracy L. Williams
notary public signature
Tracy L. Williams
notary public printed name

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 **certain delinquent Water, Wastewater, Irrigation, Fire Service Non-Ad Valorem Special Assessments and Capital Expansion and Contributions In Aid of Construction loans** (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