

**DESOTO COUNTY, FLORIDA**

**RESOLUTION NUMBER 2025-**

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF  
DESOTO COUNTY, SETTING THE RATE OF SPECIAL ASSESSMENTS  
FOR RESIDENTIAL SOLID WASTE COLLECTION AND DISPOSAL  
SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025;  
AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of DeSoto County, Florida (“Board”) has created a Municipal Service Benefit Unit for Solid Waste Collection and Disposal Services by enacting Ordinance 2005-23 as amended by Ordinance 2006-35; and

**WHEREAS**, the boundaries of said unit are described within said Ordinance as all developed residential property within the unincorporated area of DeSoto County; and

**WHEREAS**, the Board has determined that all property within the boundaries of said Municipal Service Benefit Unit will receive a special and ascertainable benefit, above and beyond the general benefit received by all property, from the existence and provision of Solid Waste Collection and Disposal Services; and

**WHEREAS**, the Board has determined that the imposition of a residential Solid Waste Collection and Disposal Services Special Assessment for each Fiscal Year is an equitable and efficient method of allocating, apportioning, and collecting such assessments amongst assessed properties as indicated herein; and

**WHEREAS**, the rate of assessment hereinafter set out is found, determined and declared to be reasonable in such amounts as to not exceed the benefits accruing to said property within the Municipal Service Benefit Unit; and

**WHEREAS**, on December 14, 2004, the Board adopted Resolution 2004-65, declaring the Board’s intent to utilize the Uniform Method of Collecting Special Assessments as provided by Section 197.3632, Florida Statutes; and

**WHEREAS**, the Board continues to desire to utilize Section 197.3632, Florida Statutes, Uniform Method for the residential Solid Waste Collection and Disposal Services Special Assessment for the Fiscal Year beginning on October 1, 2025; and

**WHEREAS**, a public hearing was held on September 8, 2025 regarding the use of the non-ad valorem collection method of taxation and setting the rate for residential Solid Waste Collection and Disposal Services Special Assessment, and finds that the rate established herein serves a public purpose and protects the public health, safety and welfare by ensuring the continued effective and efficient collection of solid waste in DeSoto County.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, as follows:**

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the provisions of Article IV of Chapter 9 of the DeSoto County Code (the "Assessment Ordinance"), Chapter 125, Florida Statutes, and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.** This resolution constitutes the annual rate resolution as provided in the Assessment Ordinance. All capitalized words and terms shall have the meanings set forth in the Assessment Ordinance.

**SECTION 3. RESIDENTIAL SOLID WASTE COLLECTION AND DISPOSAL SERVICE ASSESSMENTS.**

- (A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the delivery of the solid waste collection and disposal services, facilities, and programs, in the amount of the residential Solid Waste Collection and Disposal Services Special Assessment, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Unincorporated Areas of the County will be specially benefited by the County's provision of residential collection services in an amount not less than the Solid Waste Collection and Disposal Services Special Assessment for such parcel, computed in the manner set forth in the Assessment Ordinance of the DeSoto County Code. Adoption of this annual assessment resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Assessment Ordinance, from the solid waste services, facilities, and programs to be provided and a legislative determination that the Solid Waste Collection and Disposal Services Special Assessment are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Assessment Ordinance.
- (B) There is hereby levied and imposed for the period of October 1, 2025, through September 30, 2026, a non-ad valorem assessment against all Assessed Property described in the Assessment Roll as follows:

**Residential Rate:** \$239.30 per Residential Dwelling Unit for Fiscal Year 2025-2026.

It is hereby ascertained, determined, and declared the foregoing method of determining the residential Solid Waste Collection and Disposal Services Special Assessment is a fair and reasonable method of apportioning the residential Solid Waste Collection and Disposal Services costs and the assessment collection cost among parcels of Assessed Property located within the Unincorporated Areas of the County. It is further hereby ascertained, determined and declared that continued imposition of an annual residential Solid Waste Collection and Disposal Services Special Assessment is consistent with the maximum Assessment Rate established in Resolution No. 2023-110 adopted by the Board at a duly advertised hearing.

- (C) Solid Waste Collection and Disposal Services Special Assessment shall constitute a lien upon Assessed Property so assessed 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 4. INTERIM ASSESSMENTS.** For Residential Property in the Unincorporated Areas of the County which are improved and for which a Certificate of Occupancy is issued on or after October 1, 2025, an interim assessment for collection, and disposal of solid waste shall be collected by the County prior to the issuance of a Certificate of Occupancy in accordance with Section 9-79 of the Assessment Ordinance.

**SECTION 5. ADOPTION AND CERTIFICATION OF ROLL.** The Board hereby adopts the Assessment Roll for collection and disposal of residential solid waste for the County's Fiscal Year 2025-2026, in accordance with the rates set forth in this resolution and authorizes staff to present the Assessment Roll to the Chair for certification to the Tax Collector, for collection on the ad valorem tax roll.

**SECTION 6. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this annual rate resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the Assessment Roll and the levy and lien of the residential Solid Waste Collection and Disposal Services Special Assessment), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this annual rate resolution.

**SECTION 7. SEVERABILITY.** If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

**SECTION 8. CONFLICTS.** That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

**SECTION 9. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption and the assessments provided for herein shall be implemented on October 1, 2025.

**DULY ADOPTED AT A PUBLIC HEARING OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, THIS 8TH DAY OF SEPTEMBER 2025.**

ATTEST:

**DESOTO COUNTY BOARD OF COUNTY  
COMMISSIONERS**

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Mandy J. Hines  
County Administrator

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J. C. Deriso  
Chair

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Valerie Vicente  
County Attorney