



DeSoto County

Board of County Commissioners

Meeting Agenda

Monday, September 8, 2025

6:30 PM

Tentative Budget Hearing

CALL TO ORDER

ROLL CALL

TURN OFF OR SILENCE ALL CELL PHONES

PRESENTATION

1. PowerPoint presentation on the 2025-2026 Budget

Attachments: [Tentative Budget Hearing \(09-08-2025\) FINAL FY25-26 \(09-04-2025\)](#)

PUBLIC HEARING

CONSENT AGENDA-MOTION TO APPROVE

2. Resolution/Golden Melody Lighting District Special Assessment Rate 2025-2026
Attachments: [Golden Melody Rate Resolution 2025](#)
3. Resolution/Harlem Heights Lighting District Special Assessment Rate 2025-2026
Attachments: [Harlem Heights Rate Resolution 2025](#)
4. Resolution/Kings Crossing Lightning District Special Assessment Rate 2025-2026
Attachments: [Kings Crossing Rate Resolution 2025](#)
5. Resolution/Lake Suzy Lighting District Special Assessment Rate 2025-2026
Attachments: [Lake Suzy Rate Resolution 2025](#)
6. Resolution/Ogden Acres Lighting District Special Assessment Rate 2025-2026
Attachments: [Ogden Acres Rate Resolution 2025](#)
7. Resolution/Peace River Lighting District Special Assessment Rate 2025-2026
Attachments: [Peace River Rate Resolution 2025](#)

8. Resolution/Spring Lake Lighting District Special Assessment Rates 2025-2026
Attachments: [Spring Lake Rate Resolution 2025](#)
9. Resolution/Sunny Breeze Lighting District Special Assessment Rates 2025-2026
Attachments: [Sunny Breeze Rate Resolution 2025](#)
10. Resolution/Solid Waste Disposal (Landfill) Benefit Unit Special Assessment Rate 2025-2026
Attachments: [Resolution Solid Waste Disposal](#)

REGULAR BUSINESS

11. Assessment Rate Resolution/Fire Protection Services
Attachments: [amended and restated FAR 8-12-25 draft](#)
12. Assessment Rate Resolution/Emergency Medical Services
Attachments: [AmendedandRestatedFAR_EMS Tax 8-12-25 draft](#)
13. Resolution/Residential Solid Waste Collection and Disposal Rate 2025/2026
Attachments: [Resolution 2025-2026 Solid Waste Assessment](#)
14. Resolution 2025-2026 Tentative Millage Rates
Attachments: [Tentative Millage Resolution 2025-2026 9-08-2025](#)
15. Resolution 2025-2026 Tentative Budget
Attachments: [Tenative Budget Resolution 2025-2026 09-08-2025](#)

ADJOURNMENT

SUPPLEMENTAL BOARD DOCUMENTS

NOTE: For quasi-judicial matters, any party desiring a verbatim record of the proceeding of this hearing for the purpose of an appeal is advised to make private arrangements for the production of a record and anyone wishing to present documents or other written evidence to the Board must provide eight (8) copies of the written material . If special accommodations are required in accordance with the Americans with Disabilities Act, individuals should contact the County Administrator's Office by calling 863-993-4800 at least 48 hours prior to the hearing.



DeSoto County

9/8/2025

Item #: 1.

- ☐ Consent Agenda ☐ Quasi-Judicial Public Hearing
☒ Regular Business 6:30 pm
☐ Public Hearing Presentation

DEPARTMENT: Administration
SUBMITTED BY: Sylvia Altman
PRESENTED BY: Brian Wagner, Budget Coordinator

TITLE & DESCRIPTION:

PowerPoint presentation on the 2025-2026 Budget

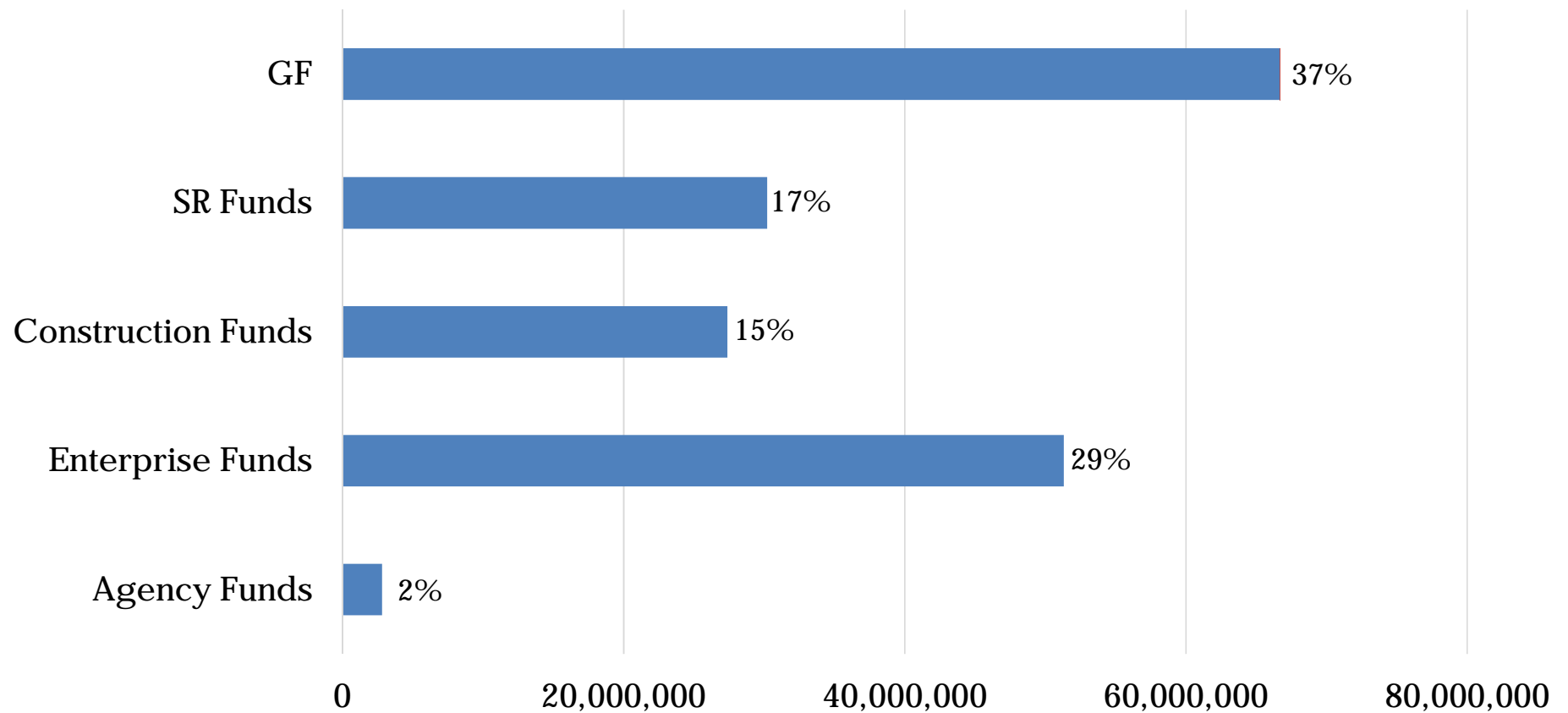
Desoto County Board of County Commissioners

Tentative Budget Hearing
September 8, 2025

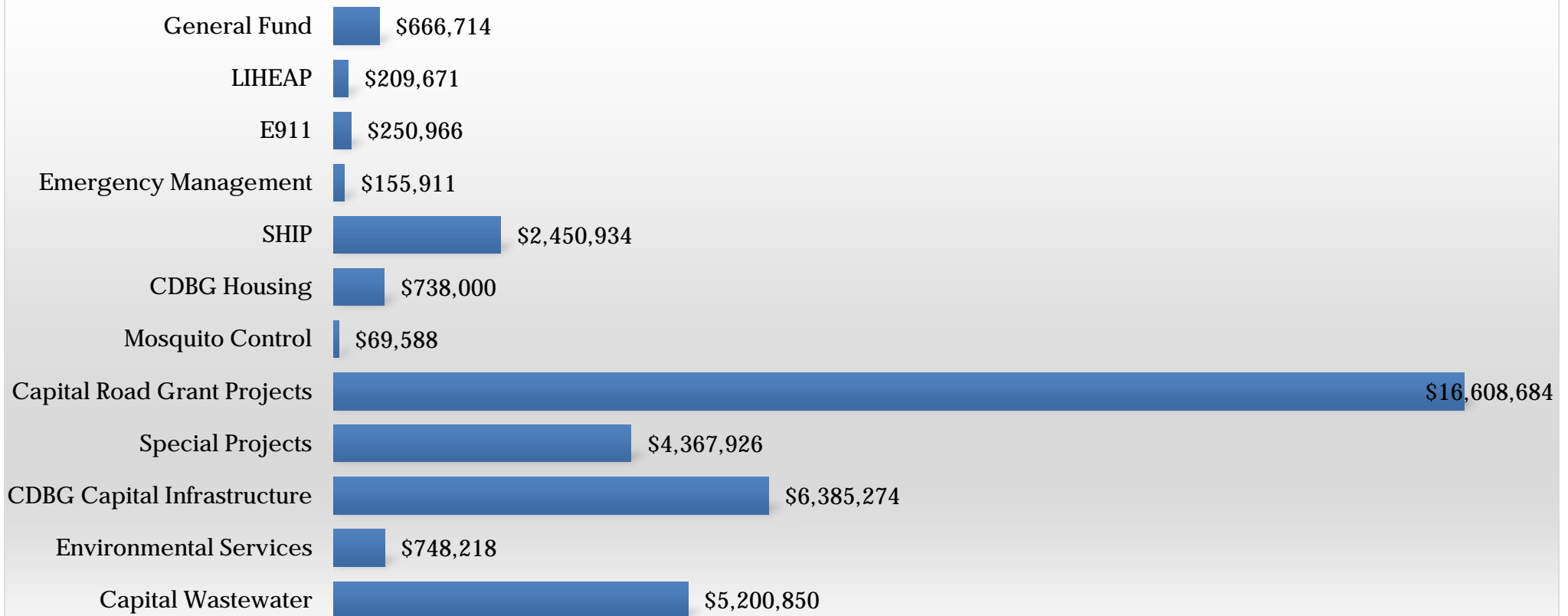


Total Budget Summary Grants

\$178,349,641
\$ 37,852,736

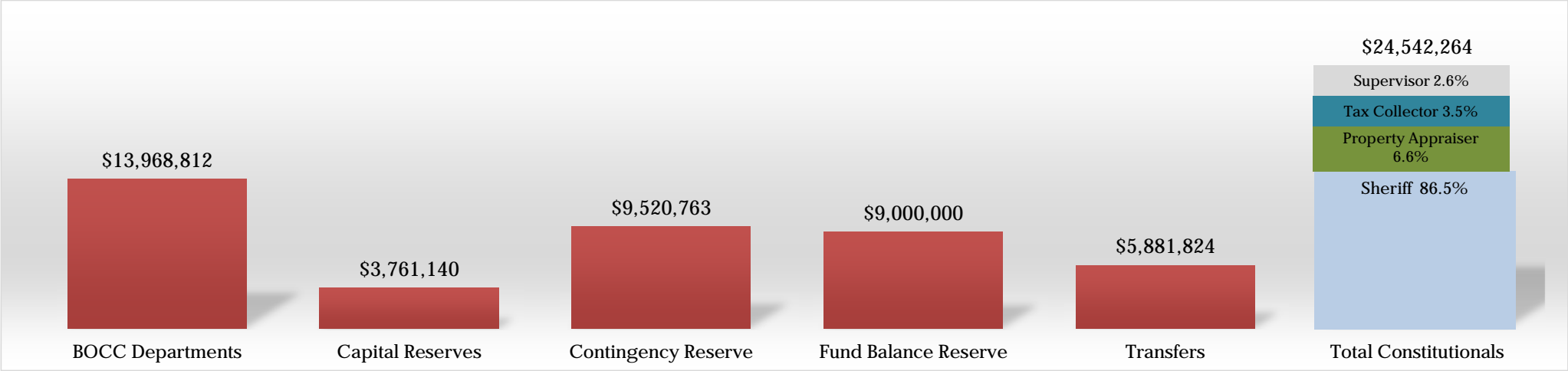
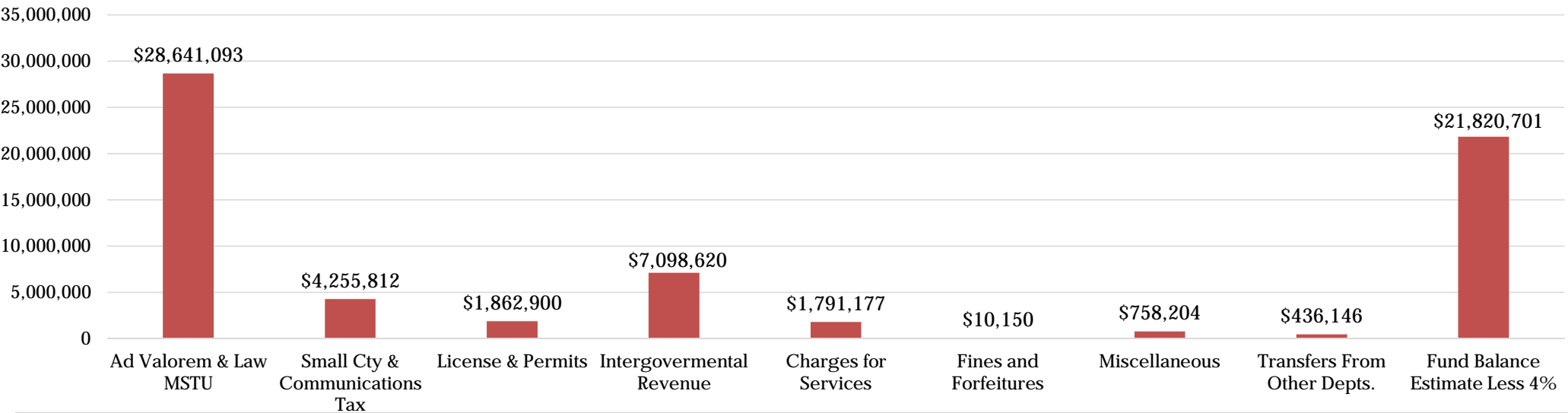


Grant Funds



Total \$37,852,736

Revenues



General Fund

Total \$66,674,803

General Fund Adjustments Since Budget Workshop #4

Contingency Reserve	\$ (55,080)
---------------------	-------------

Payroll Adjustment	\$ (3,074)
--------------------	-------------

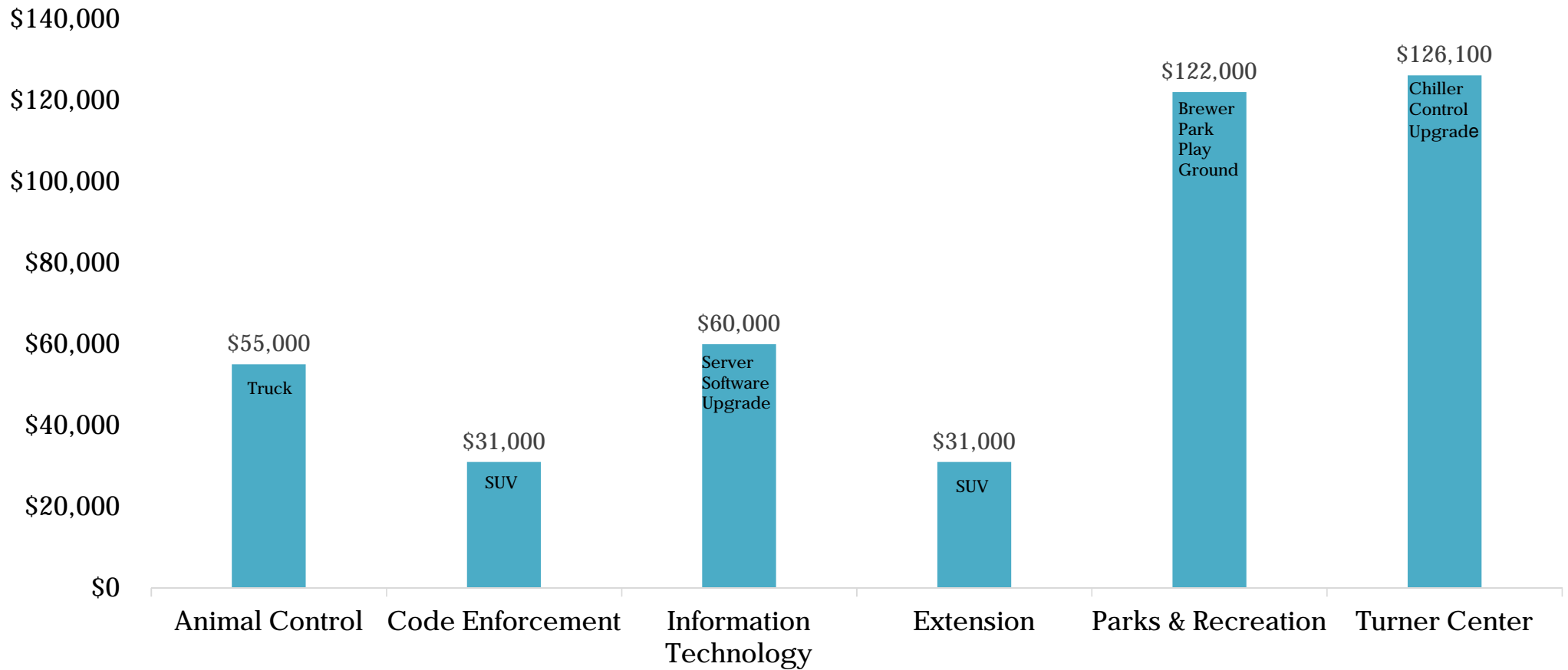
Transfers:

Public Safety – Assessment Adj.	\$ 55,345
---------------------------------	-----------

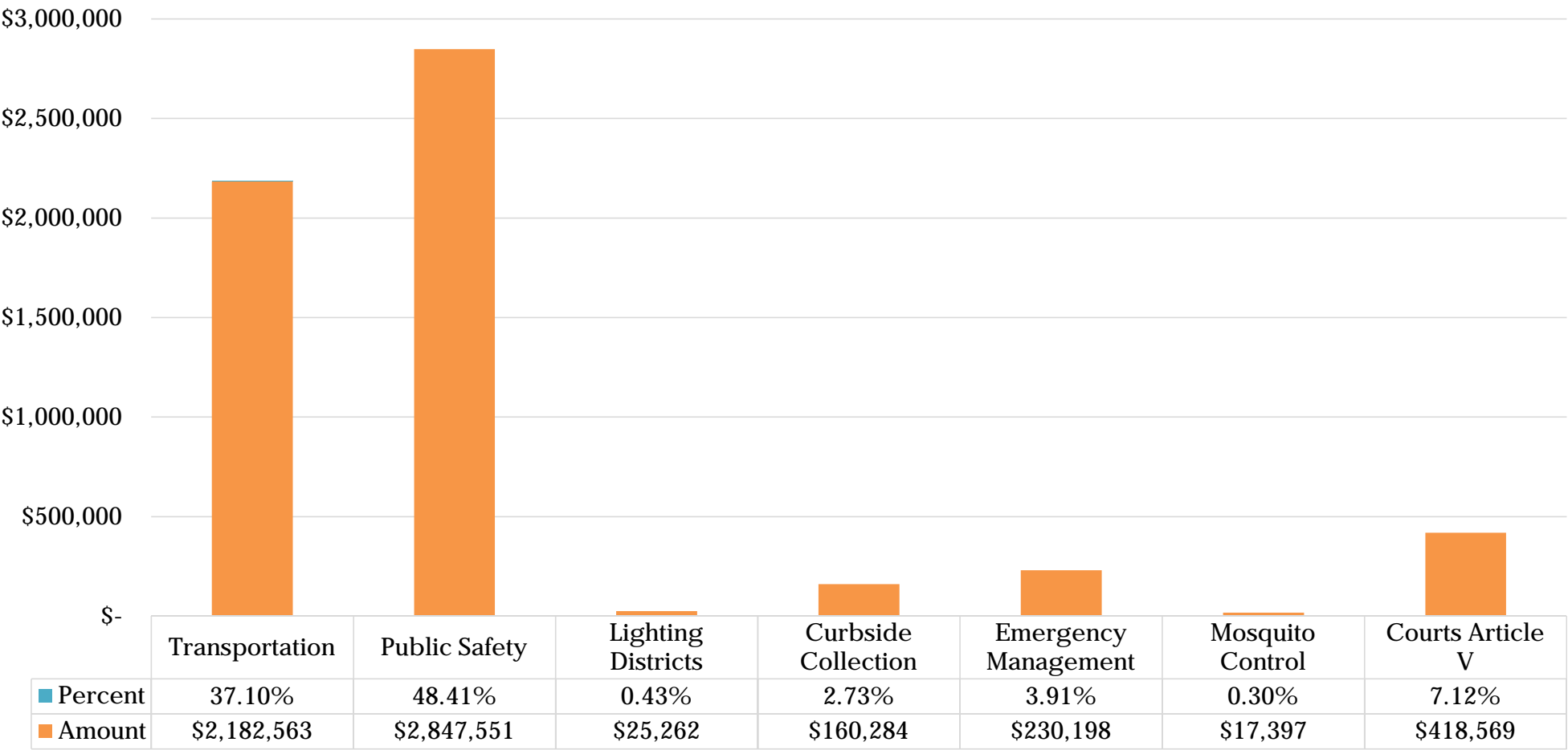
Curbside Collection – Revenue Adj.	\$ 10,509
------------------------------------	-----------

Emergency Management – EMPG Match Adj.	\$ (7,700)
--	------------

General Fund Capital & Improvements \$425,100



General Fund Transfer Allocation \$5,881,824



Transportation Capital & County Funded Projects

Road & Bridge

Dump Truck	\$ 207,884
Pickup Truck ¾ Ton	\$ 58,405
Utility Truck	\$ 67,242
Total	\$ 333,531

County Funded Projects

Annual Paving	\$1,500,000
Annual Striping	\$ 60,000
Bridge Repairs	\$ 150,000
Culvert Resurfacing	\$ 100,000
Railroad Crossing Repairs	\$ 450,000
Herbicide	\$ 100,000
Total	\$ 2,360,000

Annual Paving:

SW Spring Ave., SW Seaboard Ave., SW Hendry St., SW Pearl Ave., SW Duke St., SW Harlem Cir., SW Deer Run Ave., SW Golden Ave., SW Holiday Dr., SW Prince Terrace, SW Melody Dr., SW Rainbow Ave., SW Queen St., & SW Environmental Lab St.

Public Safety

Administration	Pole Barn (\$15k Carryover)	\$ 22,000
	Battalion Truck	\$ 55,000
Fire	No Capital Request	
EMS	Rescue (\$200k Carryover)	\$ 500,000
	Power Load for Stretcher	\$ 42,000
	Small Rescue Boat	\$ 55,000
	Modems	\$ 12,861
Total		\$ 686,861

Capital - Non Major Special Revenue Funds

➤ Building Department	Building/Truck	\$297,000
➤ E911	Call Recorder	\$ 35,000
➤ Emergency Management	Communications Redundancy	\$ 19,802
➤ Tourist Tax	Bleacher Automation	\$ 45,000
➤ Courts Administration	Courtroom Equipment	\$ 80,000
➤ Courts Innovations *	Secure Parking	\$ 27,940

* Current Year Budget Carryover

Grant Funds

Sidewalks:

➤ CR760-US17 to Aster	\$ 601,260
➤ SE West Maple to Esmeralda	\$ 675,307
➤ SE Maple-Hillsborough to SE West Ave	\$ 785,243
➤ SW Kingsway-SW Egret to SW Egret	\$ 615,811
➤ SW Kingsway-SW Egret to CR769	\$ 71,334

Road Projects:

➤ NE Cubitis	\$ 2,353,344
➤ SE Hargrave	\$ 1,550,097
➤ SW Liverpool to US17 RR Tracks	\$ 741,596
➤ NW Lily SR70 to Hardee Line	\$ 4,099,821
➤ CR 661 SR 72 to CR760	\$ 3,829,739
➤ NE Bishop NE Masters to NE Cubitis	\$ 1,285,132

Total \$16,608,684

Special Projects

Tiny Town	\$ 980,156
Mills Generator	\$ 189,270
Library Generator, Windows & Doors	\$ 500,000
Fire Safe Rooms	\$ 449,500
PSD Training Tower	\$ 1,200,000
Generator Middle School	\$ 424,000
Peace River Shoreline	\$ 625,000
Total	\$ 4,367,926

Environmental Services

Operations Capital

Chemical Building	\$217,000
Mobile Radio System	\$ 15,000
Gator	\$ 13,800

Total Equipment	\$245,800
-----------------	-----------

Landfill Closure Trust

Restricted Reserve	\$2,696,454
Closure/Post Closure	

Landfill Capital

Landfill Cell VI Design	\$ 850,000
Capital Construction Reserve	\$4,624,619
Assessment Funded	

Utilities Operations:

Water Equipment

• Scada Equipment	\$ 15,000
Total Water Capital	\$ 15,000

Wastewater Equipment

• By Pass Pump LS 135	\$ 65,000
• Mobile By Pass Pump	\$ 65,000
• Vacuum Truck	\$ 100,000
• Scada Equipment	\$ 20,000
Total Wastewater Capital	\$ 265,000

Water & Wastewater Capital Reserves

• Water Reserve Balance	\$ 4,586,517
• Wastewater Reserve Balance	\$ 9,357,991

Non Capital R&R Projects

Water

DCI Water Treatment Plant:

• Clearwell Pump Replacements (2)	\$ 70,000
• Pump Maintenance	\$ 25,000

North Booster Station

• Ongoing Maintenance	\$ 35,000
• VFD Replacements	\$ 18,000

Water Other

Engineered Tank Program	\$ 39,500
Total	\$ 187,500

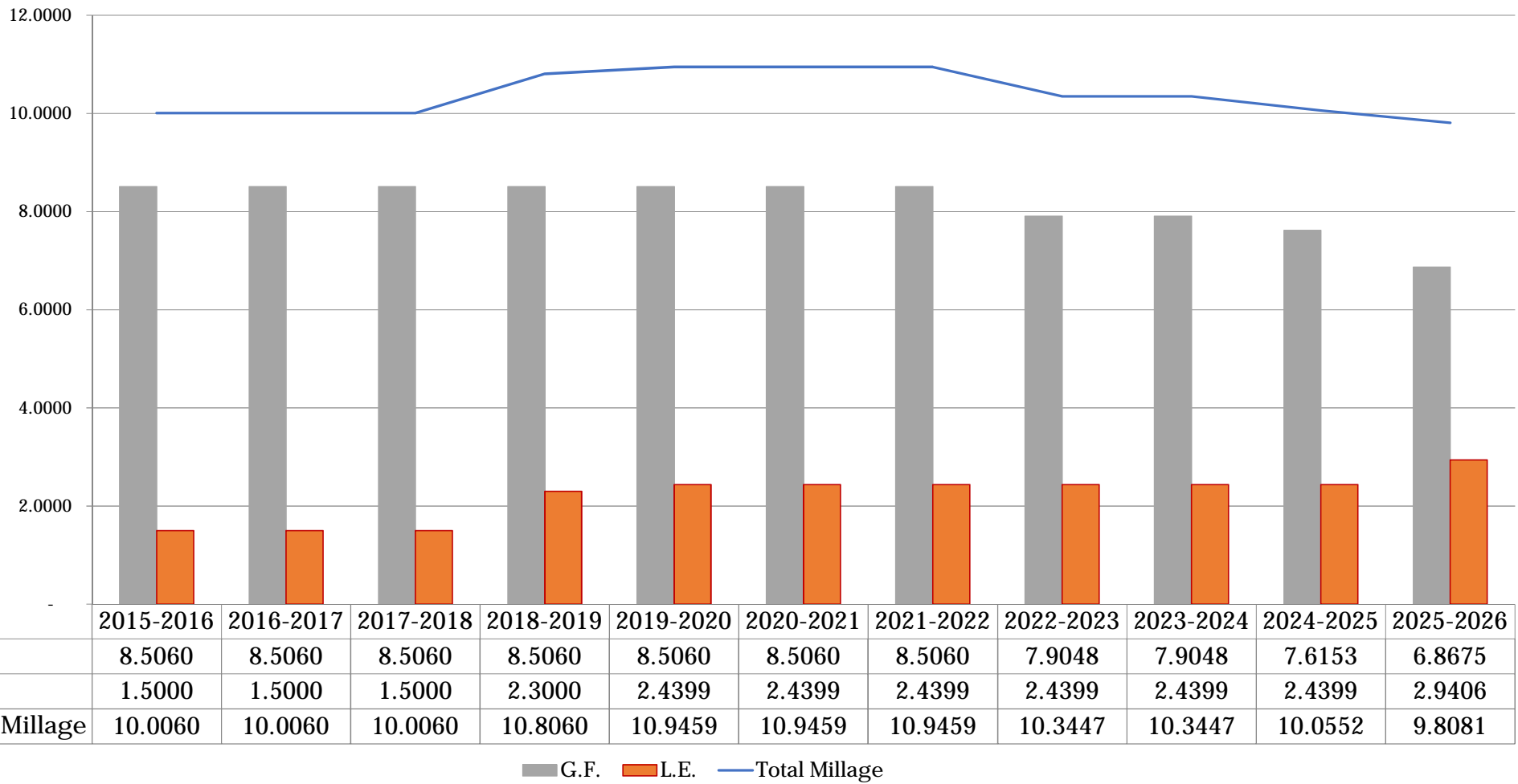
Wastewater

• Lift Station Rehabs (6)	\$ 459,000
---------------------------	------------

Wastewater Capital

• CR769 Force Main	\$ 75,000
• SR31 Force Main	\$ 2,775,000
• FDEM Grant	\$ 5,200,850
Total	\$ 8,050,850

Millage History



Desoto County Board of County Commissioners Tentative Millage Rate Adoption 2025/2026

Current Year Rolled-Back Rate	7.3879
➤ Generates \$20,356,926 in Revenue	
➤ Generates \$ 626,587 less than 7.6153	
Current Year Aggregate Rolled Back Millage Rate	9.4839
Current Year Proposed Aggregate Millage Rate	9.4508
Current Year Proposed Rate as a Percent Change of the Rolled-Back Rate	(.35)
Millage Rate presented in this budget:	
Board of County Commissioners	6.8675
Law Enforcement M.S.T.U	2.9406

*Adoption of Tentative Millage



Board Discussion/Public Comment

Prior to Tentative Millage and Budget Adoption Request



DeSoto County

9/8/2025

Item #: 2.

- ☒ Consent Agenda ☐ Quasi-Judicial Public Hearing
☐ Regular Business 6:30 pm
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Peggy Waters
PRESENTED BY: Mandy Hines

TITLE & DESCRIPTION:

Resolution/Golden Melody Lighting District Special Assessment Rate 2025-2026

REQUESTED MOTION:

To adopt the Resolution reimposing the special assessment rates for the Golden Melody Lighting District.

SUMMARY:

A public hearing is being held setting the annual rate for the Golden Melody Lighting District Special Assessment.

BACKGROUND:

Pursuant to the provisions of Article VII of Chapter 10 of the DeSoto County Code (the "Assessment Ordinance"), Chapter 125 and Chapter 197, Florida Statutes, the County seeks to adopt and set the annual rate of special assessments for the Golden Melody lighting district for the Fiscal Year beginning October 1, 2025, as more particularly set forth in the enclosed annual rate resolution.

FUNDS:

Budget Amount: **n/a**
Actual Agenda Item Cost: **n/a**
Account Number: **n/a**
Explanation: **n/a**

DESOTO COUNTY, FLORIDA

RESOLUTION NUMBER 2025-

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
DESOTO COUNTY, SETTING THE RATE OF SPECIAL ASSESSMENTS
FOR GOLDEN MELODY SPECIAL LIGHTING DISTRICT FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2025; AND PROVIDING AN
EFFECTIVE DATE**

WHEREAS, pursuant to the authority granted by Chapter 125, Florida Statutes, the Board of County Commissioners of DeSoto County, Florida (“Board”) adopted DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County’s Code of Ordinances (the “Assessment Ordinance”), providing that the County may levy special assessments against any benefited real property within a given Street Lighting Benefit Unit; and

WHEREAS, thereafter, by resolution, the Board created a defined Street Lighting Benefit Unit, known as **GOLDEN MELODY SPECIAL LIGHTING DISTRICT** (the “District”), and determined that real properties located within the boundaries of said District will receive a special benefit from the existence and provision of street lighting resulting from, among other things, added use and enjoyment of property, protection of public safety, a decreased risk from crime, a decreased risk of property loss from crime, and potential savings in insurance as a result of said street lighting; and

WHEREAS, the Board has determined that all property within the boundaries of said District will receive a special and ascertainable benefit, above and beyond the general benefit received by all property, from the existence and provision of street lighting; and

WHEREAS, the Board has determined that the imposition of a Street Lighting Benefit Unit 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, on August 28, 2014, pursuant to Resolution 2014-063, the Board determined as a result of electricity rate increases, that it was necessary to increase the rate of assessment for the District from \$45.00 to \$55.00 per lot per year, for the purpose of the continuation of street lighting; and

WHEREAS, the Board desires to reimpose the rate set forth above for the Fiscal Year beginning on October 1, 2025, and to utilize Section 197.3632, Florida Statutes, Uniform Method for the Street Lighting Benefit Unit Special Assessment for the District; 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 District; 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 the District Special Assessment and deems it to be in the best interest of the citizens and residents of the District to

adopt this Rate Resolution; and

WHEREAS, the rates of assessment, hereinafter set are hereby found, determined and declared to be reasonable.

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 DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County's Code of Ordinances (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.

SECTION 3. GOLDEN MELODY SPECIAL LIGHTING DISTRICT SPECIAL 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 street lighting facilities, services, and programs, in the amount of the Street Lighting Benefit Unit Special Assessment for the District, 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 District will be specially benefited by the County's provision of street lighting in an amount not less than the Street Lighting Benefit Unit Special Assessment for the District for such parcel, computed in the manner set forth in the resolution creating the District. Adoption of this annual assessment resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the resolution creating the District, from street lighting services, facilities, and programs to be provided and a legislative determination that the Street Lighting Benefit Unit Special Assessments for the District are fairly and reasonably apportioned among the properties that receive the special benefit.
- (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:

Fifty-Five Dollars (\$55.00) per lot, per fiscal year, beginning on fiscal year 2025-2026 beginning on October 1, 2025.

It is hereby ascertained, determined, and declared the foregoing method of determining the Street Lighting Benefit Unit Special Assessment for the District is a fair and reasonable method of apportioning the street lighting costs and the assessment collection cost among parcels of Assessed Property located within the District. 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. Resolution 2014-063, adopted by the Board at a duly advertised hearing.

- (C) Street Lighting Benefit Unit Special Assessment for the District 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. ADOPTION AND CERTIFICATION OF ROLL. The Board hereby adopts the Assessment Roll for Street Lighting Benefit Unit Special Assessment for the District 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 5. 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 Street Lighting Benefit Unit Special Assessment for the District), 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 6. 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 7. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 8. 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 PASSED AND ADOPTED at a regular meeting, by the Board of County Commissioners of DeSoto County, Florida, on the 8th day of September, 2025.

[SIGNATURE PAGE TO FOLLOW]

**BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA**

J.C. Deriso
Chairman

ATTEST:

Mandy Hines
County Administrator

Approved as to form and legal sufficiency:

Valerie Vicente
County Attorney



DeSoto County

9/8/2025

Item #: 3.

- ☒ Consent Agenda ☐ Quasi-Judicial Public Hearing
☐ Regular Business 6:30 pm
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Peggy Waters
PRESENTED BY: Mandy Hines

TITLE & DESCRIPTION:

Resolution/Harlem Heights Lighting District Special Assessment Rate 2025-2026

REQUESTED MOTION:

To adopt the Resolution reimposing the special assessment rates for the Harlem Heights Lighting District.

SUMMARY:

A public hearing is being held setting the annual rate for the Harlem Heights Lighting District Special Assessment.

BACKGROUND:

Pursuant to the provisions of Article VII of Chapter 10 of the DeSoto County Code (the "Assessment Ordinance"), Chapter 125 and Chapter 197, Florida Statutes, the County seeks to adopt and set the annual rate of special assessments for the Harlem Heights lighting district for the Fiscal Year beginning October 1, 2025, as more particularly set forth in the enclosed annual rate resolution.

FUNDS:

Budget Amount: **n/a**
Actual Agenda Item Cost: **n/a**
Account Number: **n/a**
Explanation: **n/a**

DESOTO COUNTY, FLORIDA

RESOLUTION NUMBER 2025-

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
DESOTO COUNTY, SETTING THE RATE OF SPECIAL ASSESSMENTS
FOR HARLEM HEIGHTS SPECIAL LIGHTING DISTRICT FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2025; AND PROVIDING AN
EFFECTIVE DATE**

WHEREAS, pursuant to the authority granted by Chapter 125, Florida Statutes, the Board of County Commissioners of DeSoto County, Florida (“Board”) adopted DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County’s Code of Ordinances (the “Assessment Ordinance”), providing that the County may levy special assessments against any benefited real property within a given Street Lighting Benefit Unit; and

WHEREAS, thereafter, by resolution, the Board created a defined Street Lighting Benefit Unit, known as **HARLEM HEIGHTS SPECIAL LIGHTING DISTRICT** (the “District”), and determined that real properties located within the boundaries of said District will receive a special benefit from the existence and provision of street lighting resulting from, among other things, added use and enjoyment of property, protection of public safety, a decreased risk from crime, a decreased risk of property loss from crime, and potential savings in insurance as a result of said street lighting; and

WHEREAS, the Board has determined that all property within the boundaries of said District will receive a special and ascertainable benefit, above and beyond the general benefit received by all property, from the existence and provision of street lighting; and

WHEREAS, the Board has determined that the imposition of a Street Lighting Benefit Unit 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, on August 28, 2014, pursuant to Resolution 2014-062, the Board determined as a result of electricity rate increases, that it was necessary to increase the rate of assessment for the District from \$11.00 to \$15.00 per lot per year, for the purpose of the continuation of street lighting; and

WHEREAS, the Board desires to reimpose the rate set forth above for the Fiscal Year beginning on October 1, 2025, and to utilize Section 197.3632, Florida Statutes, Uniform Method for the Street Lighting Benefit Unit Special Assessment for the District; 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 District; 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 the District Special

Assessment and deems it to be in the best interest of the citizens and residents of the District to adopt this Rate Resolution; and

WHEREAS, the rates of assessment, hereinafter set are hereby found, determined and declared to be reasonable.

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 DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County's Code of Ordinances (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.

SECTION 3. HARLEM HEIGHTS SPECIAL LIGHTING DISTRICT SPECIAL 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 street lighting facilities, services, and programs, in the amount of the Street Lighting Benefit Unit Special Assessment for the District, 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 District will be specially benefited by the County's provision of street lighting in an amount not less than the Street Lighting Benefit Unit Special Assessment for the District for such parcel, computed in the manner set forth in the resolution creating the District. Adoption of this annual assessment resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the resolution creating the District, from street lighting services, facilities, and programs to be provided and a legislative determination that the Street Lighting Benefit Unit Special Assessments for the District are fairly and reasonably apportioned among the properties that receive the special benefit.
- (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:

Fifteen Dollars (\$15.00) per lot, per fiscal year, beginning on fiscal year 2025-2026 beginning on October 1, 2025.

It is hereby ascertained, determined, and declared the foregoing method of determining the Street Lighting Benefit Unit Special Assessment for the District is a fair and reasonable method of apportioning the street lighting costs and the assessment collection cost among parcels of Assessed Property located within the District. 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. Resolution 2014-062, adopted by the Board at a duly advertised hearing.

- (C) Street Lighting Benefit Unit Special Assessment for the District 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. ADOPTION AND CERTIFICATION OF ROLL. The Board hereby adopts the Assessment Roll for Street Lighting Benefit Unit Special Assessment for the District 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 5. 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 Street Lighting Benefit Unit Special Assessment for the District), 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 6. 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 7. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 8. 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 PASSED AND ADOPTED at a regular meeting, by the Board of County Commissioners of DeSoto County, Florida, on the 8th day of September, 2025.

**BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA**

J.C. Deriso
Chairman

ATTEST:

Mandy Hines
County Administrator

Approved as to form and legal sufficiency:

Valerie Vicente
County Attorney



DeSoto County

9/8/2025

Item #: 4.

- ☒ Consent Agenda ☐ Quasi-Judicial Public Hearing
☐ Regular Business 6:30 pm
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Peggy Waters
PRESENTED BY: Mandy Hines

TITLE & DESCRIPTION:

Resolution/Kings Crossing Lightning District Special Assessment Rate 2025-2026

REQUESTED MOTION:

To adopt the Resolution reimposing the special assessment rates for the Kings Crossing Lighting District.

SUMMARY:

A public hearing is being held setting the annual rate for the Kings Crossing Lighting District Special Assessment.

BACKGROUND:

Pursuant to the provisions of Article VII of Chapter 10 of the DeSoto County Code (the "Assessment Ordinance"), Chapter 125 and Chapter 197, Florida Statutes, the County seeks to adopt and set the annual rate of special assessments for the Kings Crossing lighting district for the Fiscal Year beginning October 1, 2025, as more particularly set forth in the enclosed annual rate resolution

FUNDS:

Budget Amount: Click or tap here to enter text.

Actual Agenda Item: Click or tap here to enter text.

Cost: Click or tap here to enter text.

Account Number: Click or tap here to enter text.

Explanation: Click or tap here to enter text.

DESOTO COUNTY, FLORIDA

RESOLUTION NUMBER 2025-

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
DESOTO COUNTY, SETTING THE RATE OF SPECIAL ASSESSMENTS
FOR KINGS CROSSING SPECIAL LIGHTING DISTRICT FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2025; AND PROVIDING AN
EFFECTIVE DATE**

WHEREAS, pursuant to the authority granted by Chapter 125, Florida Statutes, the Board of County Commissioners of DeSoto County, Florida (“Board”) adopted DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County’s Code of Ordinances (the “Assessment Ordinance”), providing that the County may levy special assessments against any benefited real property within a given Street Lighting Benefit Unit; and

WHEREAS, thereafter, by resolution, the Board created a defined Street Lighting Benefit Unit, known as **KINGS CROSSING SPECIAL LIGHTING DISTRICT** (the “District”), and determined that real properties located within the boundaries of said District will receive a special benefit from the existence and provision of street lighting resulting from, among other things, added use and enjoyment of property, protection of public safety, a decreased risk from crime, a decreased risk of property loss from crime, and potential savings in insurance as a result of said street lighting; and

WHEREAS, the Board has determined that all property within the boundaries of said District will receive a special and ascertainable benefit, above and beyond the general benefit received by all property, from the existence and provision of street lighting; and

WHEREAS, the Board has determined that the imposition of a Street Lighting Benefit Unit 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, on August 28, 2014, pursuant to Resolution 2014-061, the Board determined as a result of electricity rate increases, that it was necessary to increase the rate of assessment for the District from \$21.00 to \$28.00 per lot per year, for the purpose of the continuation of street lighting; and

WHEREAS, the Board desires to reimpose the rate set forth above for the Fiscal Year beginning on October 1, 2025, and to utilize Section 197.3632, Florida Statutes, Uniform Method for the Street Lighting Benefit Unit Special Assessment for the District; 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 District; 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 the District Special

Assessment and deems it to be in the best interest of the citizens and residents of the District to adopt this Rate Resolution; and

WHEREAS, the rates of assessment, hereinafter set are hereby found, determined and declared to be reasonable.

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 DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County's Code of Ordinances (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.

SECTION 3. KINGS CROSSING SPECIAL LIGHTING DISTRICT SPECIAL 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 street lighting facilities, services, and programs, in the amount of the Street Lighting Benefit Unit Special Assessment for the District, 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 District will be specially benefited by the County's provision of street lighting in an amount not less than the Street Lighting Benefit Unit Special Assessment for the District for such parcel, computed in the manner set forth in the resolution creating the District. Adoption of this annual assessment resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the resolution creating the District, from street lighting services, facilities, and programs to be provided and a legislative determination that the Street Lighting Benefit Unit Special Assessments for the District are fairly and reasonably apportioned among the properties that receive the special benefit.
- (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:

Twenty-Eight Dollars (\$28.00) per lot, per fiscal year, beginning on fiscal year 2025-2026 beginning on October 1, 2025.

It is hereby ascertained, determined, and declared the foregoing method of determining the Street Lighting Benefit Unit Special Assessment for the District is a fair and reasonable method of apportioning the street lighting costs and the assessment collection cost among parcels of Assessed Property located within the District. 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. Resolution 2014-061, adopted by the Board at a duly advertised hearing.

- (C) Street Lighting Benefit Unit Special Assessment for the District 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. ADOPTION AND CERTIFICATION OF ROLL. The Board hereby adopts the Assessment Roll for Street Lighting Benefit Unit Special Assessment for the District 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 5. 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 Street Lighting Benefit Unit Special Assessment for the District), 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 6. 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 7. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 8. 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 PASSED AND ADOPTED at a regular meeting, by the Board of County Commissioners of DeSoto County, Florida, on the 8th day of September, 2025.

**BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA**

J.C. Deriso
Chairman

ATTEST:

Mandy Hines
County Administrator

Approved as to form and legal sufficiency:

Valerie Vicente
County Attorney



DeSoto County

9/8/2025

Item #: 5.

- ☒ Consent Agenda ☐ Quasi-Judicial Public Hearing
☐ Regular Business 6:30 pm
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Peggy Waters
PRESENTED BY: Mandy Hines

TITLE & DESCRIPTION:

Resolution/Lake Suzy Lighting District Special Assessment Rate 2025-2026

REQUESTED MOTION:

To adopt the Resolution reimposing the special assessment rates for the Lake Suzy Lighting District.

SUMMARY:

A public hearing setting the annual rate for the Lake Suzy Lighting District Special Assessment.

BACKGROUND:

Pursuant to the provisions of Article VII of Chapter 10 of the DeSoto County Code (the "Assessment Ordinance"), Chapter 125 and Chapter 197, Florida Statutes, the County seeks to adopt and set the annual rate of special assessments for the Lake Suzy lighting district for the Fiscal Year beginning October 1, 2025, as more particularly set forth in the enclosed annual rate resolution.

FUNDS:

Budget Amount: **n/a**
Actual Agenda Item Cost: **n/a**
Account Number: **n/a**
Explanation: **n/a**

DESOTO COUNTY, FLORIDA

RESOLUTION NUMBER 2025-

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
DESOTO COUNTY, SETTING THE RATE OF SPECIAL ASSESSMENTS
FOR LAKE SUZY SPECIAL LIGHTING DISTRICT FOR THE FISCAL
YEAR BEGINNING OCTOBER 1, 2025; AND PROVIDING AN EFFECTIVE
DATE**

WHEREAS, pursuant to the authority granted by Chapter 125, Florida Statutes, the Board of County Commissioners of DeSoto County, Florida (“Board”) adopted DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County’s Code of Ordinances (the “Assessment Ordinance”), providing that the County may levy special assessments against any benefited real property within a given Street Lighting Benefit Unit; and

WHEREAS, thereafter, by resolution, the Board created a defined Street Lighting Benefit Unit, known as **LAKE SUZY SPECIAL LIGHTING DISTRICT** (the “District”), and determined that real properties located within the boundaries of said District will receive a special benefit from the existence and provision of street lighting resulting from, among other things, added use and enjoyment of property, protection of public safety, a decreased risk from crime, a decreased risk of property loss from crime, and potential savings in insurance as a result of said street lighting; and

WHEREAS, the Board has determined that all property within the boundaries of said District will receive a special and ascertainable benefit, above and beyond the general benefit received by all property, from the existence and provision of street lighting; and

WHEREAS, the Board has determined that the imposition of a Street Lighting Benefit Unit 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, on August 22, 2017, pursuant to Resolution 2017-068, the Board determined as a result of electricity rate increases, that it was necessary to increase the rate of assessment for the District from \$40.00 to \$44.00 per lot per year, for the purpose of the continuation of street lighting; and

WHEREAS, the Board desires to reimpose the rate set forth above for the Fiscal Year beginning on October 1, 2025, and to utilize Section 197.3632, Florida Statutes, Uniform Method for the Street Lighting Benefit Unit Special Assessment for the District; 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 District; 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 the District Special

Assessment and deems it to be in the best interest of the citizens and residents of the District to adopt this Rate Resolution; and

WHEREAS, the rates of assessment, hereinafter set are hereby found, determined and declared to be reasonable.

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 DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County's Code of Ordinances (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.

SECTION 3. LAKE SUZY SPECIAL LIGHTING DISTRICT SPECIAL 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 street lighting facilities, services, and programs, in the amount of the Street Lighting Benefit Unit Special Assessment for the District, 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 District will be specially benefited by the County's provision of street lighting in an amount not less than the Street Lighting Benefit Unit Special Assessment for the District for such parcel, computed in the manner set forth in the resolution creating the District. Adoption of this annual assessment resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the resolution creating the District, from street lighting services, facilities, and programs to be provided and a legislative determination that the Street Lighting Benefit Unit Special Assessments for the District are fairly and reasonably apportioned among the properties that receive the special benefit.
- (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:

Forty-Four Dollars (\$44.00) per lot, per fiscal year, beginning on fiscal year 2025-2026 beginning on October 1, 2025.

It is hereby ascertained, determined, and declared the foregoing method of determining the Street Lighting Benefit Unit Special Assessment for the District is a fair and reasonable method of apportioning the street lighting costs and the assessment collection cost among parcels of Assessed Property located within the District. 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. Resolution 2017-068, adopted by the Board at a duly advertised hearing.

- (C) Street Lighting Benefit Unit Special Assessment for the District 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. ADOPTION AND CERTIFICATION OF ROLL. The Board hereby adopts the Assessment Roll for Street Lighting Benefit Unit Special Assessment for the District 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 5. 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 Street Lighting Benefit Unit Special Assessment for the District), 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 6. 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 7. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 8. 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 PASSED AND ADOPTED at a regular meeting, by the Board of County Commissioners of DeSoto County, Florida, on the 8th day of September, 2025.

**BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA**

J.C. Deriso
Chairman

ATTEST:

Mandy Hines
County Administrator

Approved as to form and legal sufficiency:

Valerie Vicente
County Attorney



DeSoto County

9/8/2025

Item #: 6.

- ☒ Consent Agenda ☐ Quasi-Judicial Public Hearing
☐ Regular Business 6:30 pm
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Peggy Waters
PRESENTED BY: Mandy Hines

TITLE & DESCRIPTION:

Resolution/Ogden Acres Lighting District Special Assessment Rate 2025-2026

REQUESTED MOTION:

To adopt the Resolution reimposing the special assessment rates for the Ogden Acres Lighting District.

SUMMARY:

A public hearing is being held setting the annual rate for the Ogden Acres Lighting District Special Assessment.

BACKGROUND:

Pursuant to the provisions of Article VII of Chapter 10 of the DeSoto County Code (the "Assessment Ordinance"), Chapter 125 and Chapter 197, Florida Statutes, the County seeks to adopt and set the annual rate of special assessments for the Ogden Acres lighting district for the Fiscal Year beginning October 1, 2025, as more particularly set forth in the enclosed annual rate resolution.

FUNDS:

Budget Amount: **n/a**
Actual Agenda Item Cost: **n/a**
Account Number: **n/a**
Explanation: **n/a**

DESOTO COUNTY, FLORIDA

RESOLUTION NUMBER 2025-

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
DESOTO COUNTY, SETTING THE RATE OF SPECIAL ASSESSMENTS
FOR OGDEN ACRES SPECIAL LIGHTING DISTRICT FOR THE FISCAL
YEAR BEGINNING OCTOBER 1, 2025; AND PROVIDING AN EFFECTIVE
DATE**

WHEREAS, pursuant to the authority granted by Chapter 125, Florida Statutes, the Board of County Commissioners of DeSoto County, Florida (“Board”) adopted DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County’s Code of Ordinances (the “Assessment Ordinance”), providing that the County may levy special assessments against any benefited real property within a given Street Lighting Benefit Unit; and

WHEREAS, thereafter, by resolution, the Board created a defined Street Lighting Benefit Unit, known as **OGDEN ACRES SPECIAL LIGHTING DISTRICT** (the “District”), and determined that real properties located within the boundaries of said District will receive a special benefit from the existence and provision of street lighting resulting from, among other things, added use and enjoyment of property, protection of public safety, a decreased risk from crime, a decreased risk of property loss from crime, and potential savings in insurance as a result of said street lighting; and

WHEREAS, the Board has determined that all property within the boundaries of said District will receive a special and ascertainable benefit, above and beyond the general benefit received by all property, from the existence and provision of street lighting; and

WHEREAS, the Board has determined that the imposition of a Street Lighting Benefit Unit 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, on August 28, 2017, pursuant to Resolution 2017-067, the Board determined to set the rate of assessment for the District from to \$36.00 per lot per year, for the purpose of street lighting; and

WHEREAS, the Board desires to reimpose the rate set forth above for the Fiscal Year beginning on October 1, 2025, and to utilize Section 197.3632, Florida Statutes, Uniform Method for the Street Lighting Benefit Unit Special Assessment for the District; 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 District; 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 the District Special Assessment and deems it to be in the best interest of the citizens and residents of the District to

adopt this Rate Resolution; and

WHEREAS, the rates of assessment, hereinafter set are hereby found, determined and declared to be reasonable.

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 DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County's Code of Ordinances (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.

SECTION 3. OGDEN ACRES SPECIAL LIGHTING DISTRICT SPECIAL 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 street lighting facilities, services, and programs, in the amount of the Street Lighting Benefit Unit Special Assessment for the District, 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 District will be specially benefited by the County's provision of street lighting in an amount not less than the Street Lighting Benefit Unit Special Assessment for the District for such parcel, computed in the manner set forth in the resolution creating the District. Adoption of this annual assessment resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the resolution creating the District, from street lighting services, facilities, and programs to be provided and a legislative determination that the Street Lighting Benefit Unit Special Assessments for the District are fairly and reasonably apportioned among the properties that receive the special benefit.
- (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:

Thirty-Six Dollars (\$36.00) per lot, per fiscal year, beginning on fiscal year 2025-2026 beginning on October 1, 2025.

It is hereby ascertained, determined, and declared the foregoing method of determining the Street Lighting Benefit Unit Special Assessment for the District is a fair and reasonable method of apportioning the street lighting costs and the assessment collection cost among parcels of Assessed Property located within the District. 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. Resolution 2017-067, adopted by the Board at a duly advertised hearing.

- (C) Street Lighting Benefit Unit Special Assessment for the District 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. ADOPTION AND CERTIFICATION OF ROLL. The Board hereby adopts the Assessment Roll for Street Lighting Benefit Unit Special Assessment for the District 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 5. 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 Street Lighting Benefit Unit Special Assessment for the District), 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 6. 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 7. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 8. 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 PASSED AND ADOPTED at a regular meeting, by the Board of County Commissioners of DeSoto County, Florida, on the 8th day of September, 2025.

**BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA**

J.C. Deriso
Chairman

ATTEST:

Mandy Hines
County Administrator

Approved as to form and legal sufficiency:

Valerie Vicente
County Attorney



DeSoto County

9/8/2025

Item #: 7.

- ☒ Consent Agenda ☐ Quasi-Judicial Public Hearing
☐ Regular Business 6:30 pm
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Peggy Waters
PRESENTED BY: Mandy Hines

TITLE & DESCRIPTION:

Resolution/Peace River Lighting District Special Assessment Rate 2025-2026

REQUESTED MOTION:

To adopt the Resolution reimposing the special assessment rates for the Peace River Lighting District.

SUMMARY:

A public hearing is being held setting the annual rate for the Peace River Lighting District Special Assessment.

BACKGROUND:

Pursuant to the provisions of Article VII of Chapter 10 of the DeSoto County Code (the "Assessment Ordinance"), Chapter 125 and Chapter 197, Florida Statutes, the County seeks to adopt and set the annual rate of special assessments for the Peace River lighting district for the Fiscal Year beginning October 1, 2025, as more particularly set forth in the enclosed annual rate resolution.

FUNDS:

Budget Amount: **n/a**
Actual Agenda Item Cost: **n/a**
Account Number: **n/a**
Explanation: **n/a**

DESOTO COUNTY, FLORIDA

RESOLUTION NUMBER 2025-

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
DESOTO COUNTY, SETTING THE RATE OF SPECIAL ASSESSMENTS
FOR PEACE RIVER SPECIAL LIGHTING DISTRICT FOR THE FISCAL
YEAR BEGINNING OCTOBER 1, 2025; AND PROVIDING AN EFFECTIVE
DATE**

WHEREAS, pursuant to the authority granted by Chapter 125, Florida Statutes, the Board of County Commissioners of DeSoto County, Florida (“Board”) adopted DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County’s Code of Ordinances (the “Assessment Ordinance”), providing that the County may levy special assessments against any benefited real property within a given Street Lighting Benefit Unit; and

WHEREAS, thereafter, by resolution, the Board created a defined Street Lighting Benefit Unit, known as **PEACE RIVER SPECIAL LIGHTING DISTRICT** (the “District”), and determined that real properties located within the boundaries of said District will receive a special benefit from the existence and provision of street lighting resulting from, among other things, added use and enjoyment of property, protection of public safety, a decreased risk from crime, a decreased risk of property loss from crime, and potential savings in insurance as a result of said street lighting; and

WHEREAS, the Board has determined that all property within the boundaries of said District will receive a special and ascertainable benefit, above and beyond the general benefit received by all property, from the existence and provision of street lighting; and

WHEREAS, the Board has determined that the imposition of a Street Lighting Benefit Unit 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, on August 23, 2011, pursuant to Resolution 2011-056, the Board determined as a result of electricity rate increases, that it was necessary to increase the rate of assessment for the District from \$17.00 to \$20.00 per lot per year, for the purpose of the continuation of street lighting; and

WHEREAS, the Board desires to reimpose the rate set forth above for the Fiscal Year beginning on October 1, 2025, and to utilize Section 197.3632, Florida Statutes, Uniform Method for the Street Lighting Benefit Unit Special Assessment for the District; 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 District; 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 the District Special

Assessment and deems it to be in the best interest of the citizens and residents of the District to adopt this Rate Resolution; and

WHEREAS, the rates of assessment, hereinafter set are hereby found, determined and declared to be reasonable.

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 DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County's Code of Ordinances (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.

SECTION 3. PEACE RIVER SPECIAL LIGHTING DISTRICT SPECIAL 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 street lighting facilities, services, and programs, in the amount of the Street Lighting Benefit Unit Special Assessment for the District, 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 District will be specially benefited by the County's provision of street lighting in an amount not less than the Street Lighting Benefit Unit Special Assessment for the District for such parcel, computed in the manner set forth in the resolution creating the District. Adoption of this annual assessment resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the resolution creating the District, from street lighting services, facilities, and programs to be provided and a legislative determination that the Street Lighting Benefit Unit Special Assessments for the District are fairly and reasonably apportioned among the properties that receive the special benefit.
- (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:

Twenty Dollars (\$20.00) per lot, per fiscal year, beginning on fiscal year 2025-2026 beginning on October 1, 2025.

It is hereby ascertained, determined, and declared the foregoing method of determining the Street Lighting Benefit Unit Special Assessment for the District is a fair and reasonable method of apportioning the street lighting costs and the assessment collection cost among parcels of Assessed Property located within the District. 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. Resolution 2011-056, adopted by the Board at a duly advertised hearing.

- (C) Street Lighting Benefit Unit Special Assessment for the District 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. ADOPTION AND CERTIFICATION OF ROLL. The Board hereby adopts the Assessment Roll for Street Lighting Benefit Unit Special Assessment for the District 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 5. 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 Street Lighting Benefit Unit Special Assessment for the District), 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 6. 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 7. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 8. 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 PASSED AND ADOPTED at a regular meeting, by the Board of County Commissioners of DeSoto County, Florida, on the 8th day of September, 2025.

**BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA**

J.C. Deriso
Chairman

ATTEST:

Mandy Hines
County Administrator

Approved as to form and legal sufficiency:

Valerie Vicente
County Attorney



DeSoto County

9/8/2025

Item #: 8.

- ☒ Consent Agenda ☐ Quasi-Judicial Public Hearing
☐ Regular Business 6:30 pm
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Peggy Waters
PRESENTED BY: Mandy Hines

TITLE & DESCRIPTION:

Resolution/Spring Lake Lighting District Special Assessment Rates 2025-2026

REQUESTED MOTION:

To adopt the Resolution reimposing the special assessment rates for the Spring Lake Lighting District.

SUMMARY:

A public hearing is being held setting the annual rate for the Spring Lake Lighting District Special Assessment.

BACKGROUND:

Pursuant to the provisions of Article VII of Chapter 10 of the DeSoto County Code (the "Assessment Ordinance"), Chapter 125 and Chapter 197, Florida Statutes, the County seeks to adopt and set the annual rate of special assessments for the Spring Lake lighting district for the Fiscal Year beginning October 1, 2025, as more particularly set forth in the enclosed annual rate resolution.

FUNDS:

Budget Amount: **n/a**

Actual Agenda Item Cost: **n/a**

Account Number: **n/a**

Explanation: **n/a**

DESOTO COUNTY, FLORIDA

RESOLUTION NUMBER 2025-

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
DESOTO COUNTY, SETTING THE RATE OF SPECIAL ASSESSMENTS
FOR SPRING LAKE SPECIAL LIGHTING DISTRICT FOR THE FISCAL
YEAR BEGINNING OCTOBER 1, 2025; AND PROVIDING AN EFFECTIVE
DATE**

WHEREAS, pursuant to the authority granted by Chapter 125, Florida Statutes, the Board of County Commissioners of DeSoto County, Florida (“Board”) adopted DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County’s Code of Ordinances (the “Assessment Ordinance”), providing that the County may levy special assessments against any benefited real property within a given Street Lighting Benefit Unit; and

WHEREAS, thereafter, by resolution, the Board created a defined Street Lighting Benefit Unit, known as **SPRING LAKE SPECIAL LIGHTING DISTRICT** (the “District”), and determined that real properties located within the boundaries of said District will receive a special benefit from the existence and provision of street lighting resulting from, among other things, added use and enjoyment of property, protection of public safety, a decreased risk from crime, a decreased risk of property loss from crime, and potential savings in insurance as a result of said street lighting; and

WHEREAS, the Board has determined that all property within the boundaries of said District will receive a special and ascertainable benefit, above and beyond the general benefit received by all property, from the existence and provision of street lighting; and

WHEREAS, the Board has determined that the imposition of a Street Lighting Benefit Unit 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, on August 23, 2011, pursuant to Resolution 2011-059, the Board determined the rate of assessment for the District to be \$25.00 per lot per year, for the purpose of the continuation of street lighting; and

WHEREAS, the Board desires to reimpose the rate set forth above for the Fiscal Year beginning on October 1, 2025, and to utilize Section 197.3632, Florida Statutes, Uniform Method for the Street Lighting Benefit Unit Special Assessment for the District; 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 District; 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 the District Special Assessment and deems it to be in the best interest of the citizens and residents of the District to

adopt this Rate Resolution; and

WHEREAS, the rates of assessment, hereinafter set are hereby found, determined and declared to be reasonable.

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 DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County's Code of Ordinances (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.

SECTION 3. SPRING LAKE SPECIAL LIGHTING DISTRICT SPECIAL 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 street lighting facilities, services, and programs, in the amount of the Street Lighting Benefit Unit Special Assessment for the District, 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 District will be specially benefited by the County's provision of street lighting in an amount not less than the Street Lighting Benefit Unit Special Assessment for the District for such parcel, computed in the manner set forth in the resolution creating the District. Adoption of this annual assessment resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the resolution creating the District, from street lighting services, facilities, and programs to be provided and a legislative determination that the Street Lighting Benefit Unit Special Assessments for the District are fairly and reasonably apportioned among the properties that receive the special benefit.
- (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:

Twenty-Five Dollars (\$25.00) per lot, per fiscal year, beginning on fiscal year 2025-2026 beginning on October 1, 2025.

It is hereby ascertained, determined, and declared the foregoing method of determining the Street Lighting Benefit Unit Special Assessment for the District is a fair and reasonable method of apportioning the street lighting costs and the assessment collection cost among parcels of Assessed Property located within the District. 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. Resolution 2011-059, adopted by the Board at a duly advertised hearing.

- (C) Street Lighting Benefit Unit Special Assessment for the District 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. ADOPTION AND CERTIFICATION OF ROLL. The Board hereby adopts the Assessment Roll for Street Lighting Benefit Unit Special Assessment for the District 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 5. 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 Street Lighting Benefit Unit Special Assessment for the District), 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 6. 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 7. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 8. 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 PASSED AND ADOPTED at a regular meeting, by the Board of County Commissioners of DeSoto County, Florida, on the 8th day of September, 2025.

**BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA**

J.C. Deriso
Chairman

ATTEST:

Mandy Hines
County Administrator

Approved as to form and legal sufficiency:

Valerie Vicente
County Attorney



DeSoto County

9/8/2025

Item #: 9.

- ☒ Consent Agenda ☐ Quasi-Judicial Public Hearing
☐ Regular Business 6:30 pm
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Peggy Waters
PRESENTED BY: Mandy Hines

TITLE & DESCRIPTION:

Resolution/Sunny Breeze Lighting District Special Assessment Rates 2025-2026

REQUESTED MOTION:

To adopt the Resolution reimposing the special assessment rates for the Sunny Breeze Lighting District.

SUMMARY:

A public hearing is being held setting the annual rate for the Sunny Breeze Lighting District Special Assessment.

BACKGROUND:

Pursuant to the provisions of Article VII of Chapter 10 of the DeSoto County Code (the "Assessment Ordinance"), Chapter 125 and Chapter 197, Florida Statutes, the County seeks to adopt and set the annual rate of special assessments for the Sunny Breeze lighting district for the Fiscal Year beginning October 1, 2025, as more particularly set forth in the enclosed annual rate resolution.

FUNDS:

Budget Amount: **n/a**
Actual Agenda Item Cost: **n/a**
Account Number: **n/a**
Explanation: **n/a**

DESOTO COUNTY, FLORIDA

RESOLUTION NUMBER 2025-

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF
DESOTO COUNTY, SETTING THE RATE OF SPECIAL ASSESSMENTS
FOR SUNNY BREEZE SPECIAL LIGHTING DISTRICT FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2025; AND PROVIDING AN
EFFECTIVE DATE**

WHEREAS, pursuant to the authority granted by Chapter 125, Florida Statutes, the Board of County Commissioners of DeSoto County, Florida (“Board”) adopted DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County’s Code of Ordinances (the “Assessment Ordinance”), providing that the County may levy special assessments against any benefited real property within a given Street Lighting Benefit Unit; and

WHEREAS, thereafter, by resolution, the Board created a defined Street Lighting Benefit Unit, known as **SUNNY BREEZE SPECIAL LIGHTING DISTRICT** (the “District”), and determined that real properties located within the boundaries of said District will receive a special benefit from the existence and provision of street lighting resulting from, among other things, added use and enjoyment of property, protection of public safety, a decreased risk from crime, a decreased risk of property loss from crime, and potential savings in insurance as a result of said street lighting; and

WHEREAS, the Board has determined that all property within the boundaries of said District will receive a special and ascertainable benefit, above and beyond the general benefit received by all property, from the existence and provision of street lighting; and

WHEREAS, the Board has determined that the imposition of a Street Lighting Benefit Unit 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, on January 26, 2021, pursuant to Resolution 2021-004 the Board determined the rate of assessment for the District to be \$43.49 per lot per year, for the purpose of street lighting; and

WHEREAS, the Board desires to reimpose the rate set forth above for the Fiscal Year beginning on October 1, 2025, and to utilize Section 197.3632, Florida Statutes, Uniform Method for the Street Lighting Benefit Unit Special Assessment for the District; 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 District; 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 the District Special Assessment and deems it to be in the best interest of the citizens and residents of the District to adopt this Rate Resolution; and

WHEREAS, the rates of assessment, hereinafter set are hereby found, determined and declared to be reasonable.

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 DeSoto County Ordinance 1988-11, which is codified in Article VII of Chapter 10 of the County's Code of Ordinances (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.

SECTION 3. SUNNY BREEZE SPECIAL LIGHTING DISTRICT SPECIAL 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 street lighting facilities, services, and programs, in the amount of the Street Lighting Benefit Unit Special Assessment for the District, 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 District will be specially benefited by the County's provision of street lighting in an amount not less than the Street Lighting Benefit Unit Special Assessment for the District for such parcel, computed in the manner set forth in the resolution creating the District. Adoption of this annual assessment resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the resolution creating the District, from street lighting services, facilities, and programs to be provided and a legislative determination that the Street Lighting Benefit Unit Special Assessments for the District are fairly and reasonably apportioned among the properties that receive the special benefit.
- (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:

Forty-Three Dollars and Forty-Nine Cents (\$43.49) per lot, per fiscal year, beginning on fiscal year 2025-2026 beginning on October 1, 2025.

It is hereby ascertained, determined, and declared the foregoing method of determining the Street Lighting Benefit Unit Special Assessment for the District is a fair and reasonable method of apportioning the street lighting costs and the assessment collection cost among parcels of Assessed Property located within the District. 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. Resolution 2021-004, adopted by the Board at a duly advertised hearing.

- (C) Street Lighting Benefit Unit Special Assessment for the District 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. ADOPTION AND CERTIFICATION OF ROLL. The Board hereby adopts the Assessment Roll for Street Lighting Benefit Unit Special Assessment for the District 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 5. 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 Street Lighting Benefit Unit Special Assessment for the District), 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 6. 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 7. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 8. 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 PASSED AND ADOPTED at a regular meeting, by the Board of County Commissioners of DeSoto County, Florida, on the 8th day of September, 2025.

[SIGNATURE PAGE TO FOLLOW]

**BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA**

J.C. Deriso
Chairman

ATTEST:

Mandy Hines
County Administrator

Approved as to form and legal sufficiency:

Valerie Vicente
County Attorney



DeSoto County

9/8/2025

Item #: 10.

- ☒ Consent Agenda ☐ Quasi-Judicial Public Hearing
☐ Regular Business 6:30 pm
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Peggy Waters
PRESENTED BY: Mandy Hines

TITLE & DESCRIPTION:

**Resolution/Solid Waste Disposal (Landfill) Benefit Unit Special Assessment Rate
2025-2026**

REQUESTED MOTION:

**To adopt the Resolution restating the assessment rates for the Solid Waste Disposal
(Landfill) Benefit Unit Special Assessment.**

SUMMARY:

**A public hearing is being held regarding the adoption and setting of the FY25-26 rate
Resolution for the Solid Waste Disposal (Landfill) Benefit Unit Special Assessment.**

BACKGROUND:

**Pursuant to the provisions of Article XIV of Chapter 10 of the DeSoto County Code (the
“Assessment Ordinance”), Chapter 125 and Chapter 197, Florida Statutes, the County
seeks to adopt and set the annual rate of special assessments for the Solid Waste Disposal
(Landfill) Benefit Unit for the Fiscal Year beginning October 1, 2025, as more
particularly set forth in the enclosed annual rate Resolution.**

FUNDS:

Budget Amount: **n/a**
Actual Agenda Item Cost: **n/a**
Account Number: **n/a**
Explanation: **n/a**

DESOTO COUNTY, FLORIDA

RESOLUTION NUMBER 2025-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, SETTING THE RATE OF SPECIAL ASSESSMENTS FOR THE SOLID WASTE DISPOSAL BENEFIT UNIT 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 Disposal Benefit Unit by enacting Ordinance 1991-07, codified in Article XIV of Chapter of the County’s Code of Ordinances (the “Assessment Ordinance”); 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 facilities; and

WHEREAS, the Board has determined that the imposition of a Solid Waste Disposal Benefit Unit 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 Solid Waste Disposal Benefit Unit; and

WHEREAS, on September 5, 1991 the Board adopted Resolution 1991-40, declaring the Board’s intent to utilize the Uniform Method of Collecting Special Assessments as provided by Section 197.3632, Florida Statutes; and

WHEREAS, on July 24, 2001, the Board adopted Resolution 2001-40, setting the rate of special assessments for the Solid Waste Disposal Benefit Unit, which is the rate proposed to be readopted herein; and

WHEREAS, the Board continues to desire to utilize Section 197.3632, Florida Statutes, Uniform Method for the Solid Waste Disposal Benefit Unit 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 Solid Waste Disposal Benefit Unit Special Assessment, and finds that the rate established herein serves a public purpose and protects the public health, safety and welfare.

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 XIV of Chapter 10 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. SOLID WASTE 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 disposal services, facilities, and programs, in the amount of the Solid Waste Disposal Benefit Unit 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 Incorporated and Unincorporated Areas of the County will be specially benefited by the County's provision of services in an amount not less than the Solid Waste Disposal Benefit Unit 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 Disposal Benefit Unit 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:

\$45.50 per Residential Dwelling Unit for Fiscal Year 2025-2026.

Business Rate (Commercial, Industrial and Office Buildings):

\$91.00 per Business Unit for Fiscal Year 2025-2026.

It is hereby ascertained, determined, and declared the foregoing method of determining the residential Solid Waste Disposal Benefit Unit Special Assessment is a fair and reasonable method of apportioning the residential Solid Waste Disposal Benefit Unit costs and the assessment collection cost among parcels of Assessed Property located within the Incorporated and Unincorporated Areas of the County.

- (C) The Solid Waste Disposal Benefit Unit 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. ADOPTION AND CERTIFICATION OF ROLL. The Board hereby adopts the Assessment Roll for Solid Waste Disposal Benefit Unit 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 5. 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 Disposal Benefit Unit 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 6. 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 7. CONFLICTS. That all prior Resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 8. 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

Mandy J. Hines
County Administrator

J. C. Deriso
Chair

Valerie Vicente
County Attorney



DeSoto County

9/8/2025

Item #: 11.

- ☐ Consent Agenda ☐ Quasi-Judicial Public Hearing
☒ Regular Business 6:30 pm
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Peggy Waters
PRESENTED BY: Mandy Hines

TITLE & DESCRIPTION:

Assessment Rate Resolution/Fire Protection Services

REQUESTED MOTION:

Motion to adopt the Rate Resolution for the Fire Protection Services Tax Assessment as presented.

SUMMARY:

An Amended and Restated Rate Resolution for the Fire Protection Services Tax Assessment amending and restating the former Assessment Resolution in its entirety. The rates reflect the revenue neutral distribution and increase the amount collected through the assessment by 15%.

BACKGROUND:

This Resolution is proposed to replace the former Assessment Resolution for consistency and ease of reference to the Fire Protection Tax Assessment Ordinance. The Resolution does not impact current rates but does outline proposed tax assessment rates for the FY beginning October 1, 2025, and for Maximum rates in future fiscal years, without further notice. All Final Assessment Resolutions shall be adopted annually by the Board at a Public Hearing.

FUNDS:

Budget Amount: N/A
Actual Agenda Item Cost: N/A
Account Number: N/A
Explanation: N/A

DESOTO COUNTY, FLORIDA

**AMENDED AND RESTATED
FINAL ASSESSMENT RESOLUTION
FOR FIRE PROTECTION SERVICES
RESOLUTION NO. 2025-____**

ADOPTED SEPTEMBER 8, 2025

TABLE OF CONTENTS

	Page
SECTION 1. AUTHORITY.	3
SECTION 2. DEFINITIONS AND INTERPRETATION.	3
SECTION 3. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.	4
SECTION 4. COLLECTION OF ASSESSMENTS.	7
SECTION 5. CONFIRMATION OF AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION.	8
SECTION 6. EFFECT OF ADOPTION OF RESOLUTION.	8
SECTION 7. SEVERABILITY.	9
SECTION 8. EFFECTIVE DATE.	9
APPENDIX A: AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS	A-1
APPENDIX B: PROOF OF PUBLICATION	B-1
APPENDIX C: FORM OF CERTIFICATE OF NON-AD VALOREM ASSESSMENT ROLL	C-1

RESOLUTION NO. 2025-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE DESOTO COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES; AMENDING AND RESTATING THE FINAL ASSESSMENT RESOLUTION; PROVIDING AUTHORITY; PROVIDING DEFINITIONS AND INTERPRETATION; CONFIRMING THE AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE DESOTO COUNTY MUNICIPAL SERVICES BENEFIT UNIT FOR FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE FIRE PROTECTION ASSESSMENT ROLL AND PROVIDING FOR COLLECTION; PROVIDING FOR EFFECT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of DeSoto County (the "County"), Florida, has enacted the Master Service Assessment Ordinance No. 2025-009 (the "Ordinance"), which authorizes the imposition of Service Assessments for fire protection services, facilities, and programs against Assessed Property located within the DeSoto County Municipal Services Benefit Unit for Fire Protection Services; and

WHEREAS, the reimposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Protection Assessed Cost among parcels of Assessed Property; and

WHEREAS, the Board recently examined its existing Fire Protection Assessment program and revised said program to reflect the current costs and practices for delivering fire protection services to properties within the DeSoto County Municipal Service Benefit Unit for Fire Protection Services; and

WHEREAS, the Board desires to reimpose an annual fire protection assessment in the DeSoto County Municipal Services Benefit Unit for Fire Protection Services using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2025; and

WHEREAS, on July 8, 2025, the Board adopted Resolution No. 2025-057 (the "Amended and Restated Initial Assessment Resolution"); and

WHEREAS, the Amended and Restated Initial Assessment Resolution contains and references a brief and general description of the fire protection services, facilities, and programs to be provided to Assessed Property; describes the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property; estimates rates of assessment; and directs the updating and preparation of the Fire Protection Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, in order to impose Fire Protection Assessments for the Fiscal Year beginning October 1, 2025, the Ordinance requires the Board to adopt a Final Assessment Resolution which establishes the rates of assessment and approves the Fire Protection Assessment Roll for the upcoming Fiscal Year, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Fire Protection Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and mailed, as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached

hereto as Appendix A and the proof of publication being attached hereto as Appendix B;
and

WHEREAS, a public hearing was held on September 8, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Ordinance; the Amended and Restated Initial Assessment Resolution; Article VIII, Section 1 of the Florida Constitution; sections 125.01 and 125.66, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This Resolution constitutes the Amended and Restated Final Assessment Resolution and serves as the Annual Rate Resolution as defined in the Ordinance. Additionally, because the County has updated its program components for the Fiscal Year beginning October 1, 2025, this Resolution shall also amend and restate the Final Assessment Resolution in its entirety.

(B) Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

(C) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Amended and Restated Initial Assessment Resolution.

SECTION 3. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The parcels of Assessed Property included in the Fire Protection Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Amended and Restated Initial Assessment Resolution in the amount of the Fire Protection Assessment set forth in the Fire Protection Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing by electronic media and is incorporated herein by reference. Additionally, the Fire Protection Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Fire Protection Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the DeSoto County Municipal Services Benefit Unit for Fire Protection Services will be specially benefitted by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Amended and Restated Initial Assessment Resolution.

(C) Adoption of this Amended and Restated Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Amended and Restated Initial Assessment Resolution from the fire protection services, facilities, and programs to be provided and a legislative

determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Amended and Restated Initial Assessment Resolution.

(D) The method for computing Fire Protection Assessments described and referenced in the Amended and Restated Initial Assessment Resolution is hereby approved. The Cost Apportionment, Cost Factor, and Parcel Apportionment methodologies described and adopted in Sections 7, 8, and 9 of the Amended and Restated Initial Assessment Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2025, the estimated Fire Protection Assessed Cost to be assessed is \$2,344,729.50. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2025, are hereby established as follows:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$145.00
Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	\$271.00
Industrial/Warehouse	\$30.00
Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	\$7.50
Land Property Use Categories	Rate Per Vacant Unit
Land	\$57.00

(F) As authorized in the Ordinance, the Maximum Assessment Rates that can, but are not required to, be assessed and apportioned among benefited parcels in future fiscal years without additional notice to Tax Parcel Owners as required by the Ordinance are hereby established as follows:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$175.00
Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	\$327.00
Industrial/Warehouse	\$36.00
Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	\$9.00
Land Property Use Categories	Rate Per Vacant Unit
Land	\$69.00

(G) The above rates of assessment are hereby approved. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the Fire Protection Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property included in such Fire Protection Assessment Roll for the Fiscal Year beginning October 1, 2025.

(H) The following exemptions are approved for the Fire Protection Assessment program:

(1) No Fire Protection Assessment shall be imposed upon a parcel of Government Property; however, Government Leaseholds and Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Protection Assessment;

(2) No Fire Protection Assessment shall be imposed against Land that is classified as agricultural land pursuant to Section 193.471, Florida Statutes, or Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes; and

(3) No Fire Protection Assessment shall be imposed against any Buildings assigned an Exemption Code of 2, 9, 15, 20, 24, 37, 39, 75, 98, or 99.

(I) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(J) As authorized in Section 2.13 of the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Amended and Restated Final Assessment Resolution based upon the rates of assessment approved herein.

(K) As provided in Section 2.09 of the Ordinance, Fire Protection Assessments shall constitute a lien upon the 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. COLLECTION OF ASSESSMENTS.

(A) The Fire Protection Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 3.01 of the Ordinance.

(B) The Fire Protection Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to

the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance; provided, however, that any Fire Protection Assessment imposed against Government Leaseholds that are not included on the tax bill shall be collected pursuant to the procedure provided in Section 3.02 of the Ordinance. The County Administrator is hereby directed to send the separate bills required by Section 3.02 of the Ordinance no later than November 1, 2025, and said bills shall offer the same discounts for early payment as afforded for EMS Tax Assessments that are collected pursuant to the Uniform Assessment Collection Act.

(C) If required, the Property Appraiser and Tax Collector shall apply the Fire Protection Assessment rates approved herein to any Tax Parcels of Assessed Property with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes.

(D) The Fire Protection Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 5. CONFIRMATION OF AMENDED AND RESTATED INITIAL ASSESSMENT RESOLUTION. The Amended and Restated Initial Assessment Resolution is hereby confirmed.

SECTION 6. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Amended and Restated Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Fire Protection Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent

jurisdiction to secure relief within 20 days from the date of this Amended and Restated Final Assessment 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. EFFECTIVE DATE. This Amended and Restated Final Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED this 8th day of September, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF DESOTO COUNTY, FLORIDA**

(SEAL)

By: _____
J.C. Deriso, Chairman

ATTEST:

By: _____
Mandy Hines, County Administrator, as Clerk to the Board
Approved for Form and Correctness:

By: _____
Valerie Vicente, County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

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

1. Mandy Hines, as County Administrator of DeSoto County, Florida ("County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the updated Fire Protection Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Master Service Assessment Ordinance No. 2025-009 (the "Ordinance") and in conformance with the Amended and Restated Initial Assessment Resolution No. 2025-057 (the "Amended and Restated Initial Assessment Resolution").

2. In accordance with the Ordinance, Ms. Hines caused the notices required by Section 2.06 of the Ordinance to be prepared in conformance with the Amended and Restated Initial Assessment Resolution and sent to such affected property owners. Each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment could result in issuance of a tax certificate against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 18, 2025, Ms. Hines directed the mailing of the above-referenced notices in accordance with Section 2.06 of the Ordinance and the Amended and Restated Initial Assessment Resolution by First Class Mail to each affected owner, at

the addresses then shown on the real property assessment tax roll database maintained by the DeSoto County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

STATE OF FLORIDA
COUNTY OF DESOTO

Mandy Hines, affiant

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2025 by Mandy Hines, County Administrator, DeSoto County, Florida. She is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

APPENDIX B
PROOF OF PUBLICATION

APPENDIX C

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners, or authorized agent of DeSoto County, Florida (the "County"); 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 County 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 DeSoto County Tax Collector by September 15, 2025.

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

DESOTO COUNTY, FLORIDA

By: _____
Chairman

[to be delivered to Tax Collector prior to September 15]



DeSoto County

9/8/2025

Item #: 12.

- ☐ Consent Agenda ☐ Quasi-Judicial Public Hearing
☒ Regular Business 6:30 pm
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Peggy Waters
PRESENTED BY: Mandy Hines

TITLE & DESCRIPTION:

Assessment Rate Resolution/Emergency Medical Services

REQUESTED MOTION:

Motion to adopt the Rate Resolution for the Emergency Medical Services Tax Assessment as presented.

SUMMARY:

An Amended and Restated Rate Resolution for the Emergency Medical Services Tax Assessment amending and restating the former Initial Assessment Resolution in its entirety. The rates reflect the revenue neutral as the base, and increases the amount recovered through the assessment 15%.

BACKGROUND:

This Resolution is proposed to replace the former Assessment Resolution for consistency and ease of reference to the Emergency Medical Tax Assessment Ordinance. The Resolution does not impact current rates but does outline proposed tax assessment rates for the FY beginning October 1, 2025, and for Maximum rates in future fiscal years, without further notice. Final Assessment Resolutions shall be adopted annually by the Board at a Public Hearing

FUNDS:

Budget Amount: N/A
Actual Agenda Item Cost: N/A
Account Number: N/A
Explanation: N/A

DESOTO COUNTY, FLORIDA

**AMENDED AND RESTATED
EMS TAX ASSESSMENT FINAL RATE RESOLUTION
RESOLUTION NO. 2025-____**

ADOPTED SEPTEMBER 8, 2025

TABLE OF CONTENTS

	Page
SECTION 1. AUTHORITY.	3
SECTION 2. DEFINITIONS AND INTERPRETATION.	3
SECTION 3. LEVY OF THE EMS TAX ASSESSMENTS.	4
SECTION 4. COLLECTION OF TAX ASSESSMENTS.	7
SECTION 5. CONFIRMATION OF AMENDED AND RESTATED INITIAL RATE RESOLUTION.	8
SECTION 6. EFFECT OF ADOPTION OF RESOLUTION.	8
SECTION 7. SEVERABILITY.	8
SECTION 8. EFFECTIVE DATE.	9
 APPENDIX A: AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS	 A-1
APPENDIX B: PROOF OF PUBLICATION	B-1
APPENDIX C: FORM OF CERTIFICATE OF EMS TAX ASSESSMENT ROLL	C-1

RESOLUTION NO. 2025-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, RELATING TO THE PROVISION OF EMERGENCY MEDICAL SERVICES, FACILITIES, AND PROGRAMS WITHIN DESOTO COUNTY, FLORIDA; AMENDING AND RESTATING THE FINAL RATE RESOLUTION; PROVIDING AUTHORITY; PROVIDING DEFINITIONS AND INTERPRETATION; CONFIRMING THE AMENDED AND RESTATED INITIAL RATE RESOLUTION; LEVYING EMS TAX ASSESSMENTS AGAINST BENEFITTED PROPERTY LOCATED WITHIN DESOTO COUNTY PURSUANT TO SECTION 125.271, FLORIDA STATUTES, TO FUND THE PROVISION OF EMERGENCY MEDICAL SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE EMS TAX ASSESSMENT ROLL AND PROVIDING FOR COLLECTION; PROVIDING FOR EFFECT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of DeSoto County, Florida, has enacted the EMS Tax Assessment Master Ordinance No. 2025-008, (the "Ordinance"), which authorizes the County to levy an EMS Tax Assessment pursuant to section 125.271, Florida Statutes, for the provision of emergency medical services, facilities, and programs to Benefitted Property located within the County;

WHEREAS, the levy of an EMS Tax Assessment for emergency medical services, facilities, and programs each fiscal year in a manner that apportions the costs among Benefitted Property in proportion to the benefits received by said property is an equitable and efficient method of allocating and apportioning Emergency Medical Services Cost and in conformance with section 125.271, Florida Statutes;

WHEREAS, the Board recently examined its existing EMS Tax Assessment program and revised said program to reflect the current costs and practices for delivering

emergency medical services to properties within the unincorporated area of DeSoto County; and

WHEREAS, the Board desires to continue to levy an EMS Tax Assessment against Benefitted Property within the County for emergency medical services using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2025;

WHEREAS, on July 8, 2025, the Board adopted Resolution No. 2025-058 (the "Amended and Restated Initial Rate Resolution");

WHEREAS, the Amended and Restated Initial Rate Resolution contains and references a brief and general description of the emergency medical services, facilities, and programs to be provided to Benefitted Property; describes the method of apportioning the Emergency Medical Services Cost to compute the EMS Tax Assessment for emergency medical services, facilities, and programs against Benefitted Property; estimates the rates of the tax assessment; and directs the updating and preparation of the EMS Tax Assessment Roll and provision of the notice required by the Ordinance;

WHEREAS, in order to levy an EMS Tax Assessment for the Fiscal Year beginning October 1, 2025, the Ordinance requires the Board to adopt a Final Rate Resolution which establishes the rates of the tax assessment and approves the EMS Tax Assessment Roll for the upcoming Fiscal Year, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the EMS Tax Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS, notice of a public hearing has been published and mailed, as required by the terms of the Ordinance, which provides notice to all interested persons of an

opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B;

WHEREAS, a public hearing was held on September 8, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the Ordinance; the Amended and Restated Initial Rate Resolution; Article VIII, Section 1 of the Florida Constitution; sections 125.01, 125.66, and 125.271, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This resolution constitutes the Amended and Restated Final Rate Resolution and serves as the Annual Rate Resolution as defined in the Ordinance. Additionally, because the County has updated its program components for the Fiscal Year beginning October 1, 2025, this Resolution shall also amend and restate the Final Rate Resolution in its entirety.

(B) Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

(C) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Amended and Restated Initial Rate Resolution.

SECTION 3. LEVY OF THE EMS TAX ASSESSMENTS.

(A) The parcels of Benefitted Property included in the EMS Tax Assessment Roll, which is hereby approved, are hereby found to be benefitted by the provision of the emergency medical services, facilities, and programs described or referenced in the Amended and Restated Initial Rate Resolution in the amount of the EMS Tax Assessment rates approved herein and set forth in the EMS Tax Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing by electronic media and is incorporated herein by reference. Additionally, the EMS Tax Assessment Assessment Roll, as approved, includes those Tax Parcels of Benefitted Property that cannot be set forth in that EMS Tax Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

(B) It is hereby ascertained, determined and declared that each parcel of Benefitted Property within the unincorporated area of the County will be benefitted by the County's provision of emergency medical services, facilities, and programs in an amount not less than the EMS Tax Assessment for such parcel, computed in the manner set forth in the Amended and Restated Initial Rate Resolution and levied in proportion to the benefits received by said parcel.

(C) Adoption of this Amended and Restated Final Rate Resolution constitutes a legislative determination that all parcels charged derive a benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Amended and Restated Initial Rate Resolution from the emergency medical services, facilities, and programs to be provided and a legislative determination that the

EMS Tax Assessments are fairly and reasonably apportioned among the properties that receive the benefit in a manner that charges the parcel in proportion to the benefits its receives, as set forth in the Amended and Restated Initial Rate Resolution.

(D) The method for computing the EMS Tax Assessments described and referenced in the Amended and Restated Initial Rate Resolution is hereby approved. The Cost Apportionment, Cost Factor, and Parcel Apportionment methodologies described and adopted in Sections 6, 7, and 8 of the Amended and Restated Initial Rate Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2025, the estimated Emergency Medical Services Cost to be levied and apportioned among Benefitted Property is \$1,383,636.00. The EMS Tax Assessments to be levied and apportioned among Benefitted Property pursuant to the apportionment methodology in the Amended and Restated Initial Rate Resolution to generate the Emergency Medical Services Cost for the Fiscal Year commencing October 1, 2025, are hereby established as follows:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$115.00
Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	\$33.00
Industrial Warehouse	\$1.25
Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	\$3.12

(F) As authorized by the Ordinance, the estimated Maximum EMS Tax Assessment rates that can, but are not required to, be levied and apportioned among Benefitted Property in future fiscal years without additional notice to Tax Parcel Owners as required by the Ordinance are hereby established as follows:

Residential Property Use Category	Rate Per Dwelling Unit
Residential	\$218.00
Non-Residential Property Use Categories	Rate Per EBU
Commercial/Institutional	\$62.00
Industrial Warehouse	\$2.00
Transient Occupancy Property Use Category	Rate Per Unit
Transient Occupancy	\$6.00

(G) The above rates for the EMS Tax Assessment are hereby approved. EMS Tax Assessments for emergency medical services, facilities, and programs in the amounts set forth in the EMS Tax Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Benefitted Property included in such EMS Tax Assessment Roll for the Fiscal Year beginning October 1, 2025.

(H) The following exemptions are approved for the EMS Tax Assessment program:

(1) No EMS Tax Assessment shall be imposed upon a Tax Parcel of Government Property; however, Government Leaseholds and Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the EMS Tax Assessment; and

(2) No EMS Tax Assessment shall be imposed against any Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes.

(3) No EMS Tax Assessment shall be imposed against any Buildings assigned an Exemption Code of 2, 9, 15, 20, 24, 37, 39, 75, 98, or 99.

(I) Any shortfall in the expected EMS Tax Assessment proceeds due to any reduction or exemption from payment of the EMS Tax Assessments required by law or

authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the EMS Tax Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the EMS Tax Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of an EMS Tax Assessment upon each affected Tax Parcel in the amount of the EMS Tax Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(J) As authorized in Section 2.13 of the Ordinance, interim EMS Tax Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Amended and Restated Final Rate Resolution based upon the rates of assessment approved herein.

(K) As provided in Section 2.09 of the Ordinance, EMS Tax Assessments shall constitute a lien upon the Benefitted Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and 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. COLLECTION OF TAX ASSESSMENTS.

(A) The EMS Tax Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 3.01 of the Ordinance.

(B) The EMS Tax Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance; provided, however, that any EMS Tax Assessment imposed against

Government Leaseholds that are not included on the tax bill shall be collected pursuant to the procedure provided in Section 3.02 of the Ordinance. The County Administrator is hereby directed to send the separate bills required by Section 3.02 of the Ordinance no later than November 1, 2025, and said bills shall offer the same discounts for early payment as afforded for EMS Tax Assessments that are collected pursuant to the Uniform Assessment Collection Act.

(C) If required, the Property Appraiser and Tax Collector shall apply the EMS Tax Assessment rates approved herein to any Tax Parcels of Assessed Property with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes.

(D) The EMS Tax Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to EMS Tax Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 5. CONFIRMATION OF AMENDED AND RESTATED INITIAL RATE RESOLUTION. The Amended and Restated Initial Rate Resolution is hereby confirmed.

SECTION 6. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Amended and Restated Final Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of benefit and fair apportionment to the Benefitted Property, the method of apportionment, the rate of the tax assessment, the EMS Tax Assessment Roll and the levy and lien of the EMS Tax Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Amended and Restated Final 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. EFFECTIVE DATE. This Amended and Restated Final Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 8th day of September, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF DESOTO COUNTY, FLORIDA**

(SEAL)

By: _____
J.C. Deriso, Chairman

ATTEST:

By: _____
Mandy Hines, County Administrator, as Clerk to the Board

Approved for Form and Correctness:

By: _____
Valerie Vicente, County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

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

1. Mandy Hines, as County Administrator of DeSoto County, Florida ("County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the updated EMS Tax Assessment Roll and the preparation, mailing, and publication of notices in accordance with the EMS Tax Assessment Master Ordinance No. 2025-008 (the "Ordinance") and in conformance with the Amended and Restated Initial Rate Resolution No. 2025-058 (the "Initial Rate Resolution").

2. In accordance with the Ordinance, Ms. Hines caused the notices required by Section 2.05 of the Ordinance to be prepared in conformance with the Initial Assessment Resolution and sent to such affected property owners if required. Each notice included the following information: the purpose of the tax assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the tax assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the tax assessments; a statement that failure to pay the tax assessment could result in issuance of a tax certificate against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 18, 2025, Ms. Hines directed the mailing of the above-referenced notices in accordance with Section 2.05 of the Ordinance and the Amended

and Restated Initial Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the DeSoto County Property Appraiser for the purpose of the collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

Mandy Hines, affiant

STATE OF FLORIDA
COUNTY OF DESOTO

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2025 by Mandy Hines, County Administrator, DeSoto County, Florida. She is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

APPENDIX B
PROOF OF PUBLICATION

APPENDIX C

FORM OF CERTIFICATE TO EMS TAX ASSESSMENT ROLL

**CERTIFICATE
TO
EMS TAX ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners, or authorized agent of DeSoto County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the EMS Tax Assessment Roll for emergency medical services (the "EMS Tax Assessment Roll") for the County is properly charged so far as I have been able to ascertain; and that all required extensions on the above described roll to show the EMS tax 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 EMS Tax Assessment Roll will be delivered to the Levy County Tax Collector by September 15, 2025.

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

DESOTO COUNTY, FLORIDA

By: _____
Chairman

[to be delivered to Tax Collector prior to September 15]



DeSoto County

9/8/2025

Item #: 13.

- ☐ Consent Agenda ☐ Quasi-Judicial Public Hearing
☒ Regular Business 6:30 pm
☐ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Peggy Waters
PRESENTED BY: Mandy Hines

TITLE & DESCRIPTION:

Resolution/Residential Solid Waste Collection and Disposal Rate 2025/2026

REQUESTED MOTION:

To adopt a Resolution setting the Solid Waste Collection and Disposal Residential Rate for Fiscal Year 2025/2026 at \$239.30 per unit representing a 6% increase on the hauling portion of the rate.

SUMMARY:

A public hearing is being held regarding the use of the non-ad valorem collection method of taxation and setting the annual residential rate per unit for solid waste collection and disposal services. The current annual assessment rate is \$228.13. Womack Sanitation requested a CPI adjustment to the hauling portion of the rate, increasing the assessment rate to \$239.30. The Board sets the rate annually through a Public Hearing and may not exceed a maximum rate of \$304.70 without sending out mailed notices.

BACKGROUND:

Pursuant to the provisions of Article IV of Chapter 9 of the DeSoto County Code (the "Assessment Ordinance"), Chapter 125 and Chapter 197, Florida Statutes, the County seeks to adopt and set the annual rate of special assessments for residential solid waste collection and disposal services for the Fiscal Year beginning October 1, 2025, as more particularly set forth in the enclosed annual rate resolution

FUNDS:

Budget Amount: N/A
Actual Agenda Item Cost: N/A
Account Number: N/A
Explanation: N/A

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**

Mandy J. Hines
County Administrator

J. C. Deriso
Chair

Valerie Vicente
County Attorney



DeSoto County

9/8/2025

Item #: 14.

- ☐ Consent Agenda ☐ Quasi-Judicial Public Hearing
☐ Regular Business 6:30 pm
☒ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Brian R. Wagner
PRESENTED BY: Brian R. Wagner

TITLE & DESCRIPTION:

Resolution 2025-2026 Tentative Millage Rates

REQUESTED MOTION:

To adopt a Resolution approving the 2025-2026 Tentative Millage Rates as presented.

SUMMARY:

Adoption of the Tentative Millage rates as configured by staff under Board direction provided throughout the budget workshop process.

BACKGROUND:

The Tentative Millage rates have been used in the budget presented under the direction of the County Administrator and Board of County Commissioners throughout the budget workshop process. The Tentative Millage rates assumes a decrease in the general operating and an increase in the law enforcement rates. The EMS tax remains at 0 mills. The Final Budget and Millage rates will be prepared for the Final Hearing date September 23, 2025.

FUNDS:

Budget Amount: Click or tap here to enter text.

Actual Agenda Item: Click or tap here to enter text.

Cost: Click or tap here to enter text.

Account Number: Click or tap here to enter text.

Explanation: Click or tap here to enter text.

DESOTO COUNTY, FLORIDA
RESOLUTION 2025-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR DESOTO COUNTY FOR FISCAL YEAR 2025/2026; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The Board of County Commissioners of DeSoto County, Florida, has in accordance with Chapter 129 and 200, Florida Statutes, adopted a Tentative Millage Rate following a Public Hearing as required by Florida Statute 200.065;

WHEREAS, said Board of Desoto County Commissioners held a Public Hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Desoto County regarding the general ad valorem has been certified by the County Property Appraiser to the Board of Desoto County Commissioners as \$2,755,441,424 for the ad valorem tax; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the unincorporated area of DeSoto County regarding Emergency Medical Services and Law Enforcement Municipal Services Taxing Units is \$2,420,628,271; and

NOW THEREFORE, BE IT RESOLVED, by the Board of Desoto County Commissioners that:

- 1 The 2025/2026 General Operating millage rate is 6.8675 mills,
- 2 The 2025/2026 Law Enforcement M.S.T.U. operating millage rate is 2.9406 mills,
- 3 The E.M.S. MSTU operating millage rate is 0 mills having been replaced by Special Assessment.
- 4 All operating ad valorem taxes as well as M.S.T.U.s equal an aggregate total of 9.4508 mills which is a .35 % decrease over the rolled-back rate of 9.4839.
- 5 This Resolution will take effect immediately upon its adoption.

DULY ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, THIS 8th DAY OF SEPTEMBER 2025.

**BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA**

ATTEST:

Joel C. Deriso, Chairman

Mandy J. Hines, County Administrator

Approved as to form and sufficiency:

Valerie Vincente, County Attorney



DeSoto County

9/8/2025

Item #: 15.

- ☐ Consent Agenda ☐ Quasi-Judicial Public Hearing
☐ Regular Business 6:30 pm
☒ Public Hearing Resolution

DEPARTMENT: Administration
SUBMITTED BY: Brian R. Wagner
PRESENTED BY: Brian R. Wagner

TITLE & DESCRIPTION:

Resolution 2025-2026 Tentative Budget

REQUESTED MOTION:

To adopt the 2026-2026 Tentative Budget as presented.

SUMMARY:

Adoption of the Tentative Budget as prepared by staff under Board direction provided throughout the budget workshop process.

BACKGROUND:

The Tentative Budget has been prepared by staff under the direction of the County Administrator and Board of County Commissioners through the budget workshop process. End of year projections and year to date numbers have been previously submitted in workshops. The Tentative Budget assumes a decrease in the general operating and an increase in the law enforcement millage rates. The EMS tax rate remains at 0. The Final Budget will be prepared for the Final Hearing on September 23, 2025.

FUNDS:

Budget Amount: Click or tap here to enter text.

Actual Agenda Item: Click or tap here to enter text.

Cost: Click or tap here to enter text.

Account Number: Click or tap here to enter text.

Explanation: Click or tap here to enter text.

DESOTO COUNTY, FLORIDA
RESOLUTION 2025-

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR DESOTO COUNTY, FLORIDA, FOR FISCAL YEAR 2025/2026; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The Board of County Commissioners of Desoto County, Florida has held a public hearing as required by Florida Statute 200.065; and

WHEREAS, The Board of County Commissioners of DeSoto County, Florida, set forth the appropriations and revenue estimate for the 2025/2026 Budget in the amount of \$178,349,641.

NOW THEREFORE, BE IT RESOLVED, by the Board of Desoto County Commissioners that:

1. The 2025/2026 Tentative Budget be adopted.
2. This Resolution will take effect immediately upon its adoption.

DULY ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, THIS 8th DAY OF SEPTEMBER, 2025.

**BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA**

Joel C. Deriso, Chairman

ATTEST:

Mandy J. Hines, County Administrator

Approved as to form and sufficiency:

Valerie Vincente, County Attorney