
DESOTO COUNTY, FLORIDA

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

ADOPTED SEPTEMBER 8, 2025

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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]