DESOTO COUNTY, FLORIDA

PRELIMINARY RATE RESOLUTION
FOR FIRE PROTECTION SERVICES
RESOLUTION NO. 2026-______

ADOPTED JULY 14, 2026

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RESOLUTION NO. 2026-_____

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; PROVIDING AUTHORITY, PURPOSE AND DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; EXPANDING THE DESOTO COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES TO INCLUDE THE INCORPORATED AREA OF THE CITY OF ARCADIA; DESCRIBING THE METHOD OF ASSESSING THE FIRE PROTECTION ASSESSED COST AGAINST ASSESSED PROPERTY LOCATED WITHIN THE MUNICIPAL SERVICE BENEFIT UNIT; DETERMINING THE FIRE PROTECTION ASSESSED COST AND ESTABLISHING THE PRELIMINARY FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A VACANCY ADJUSTMENT; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING THE METHOD OF COLLECTION; PROVIDING CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

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 Master Service Assessment Ordinance No. 2025-009, as codified in Article VI, Chapter 10 of the DeSoto County Code of Ordinances (the "Ordinance"); Resolution No. 2025-057 (the "Amended and Restated Initial Assessment Resolution"); Resolution No. 2025-081 (the "Amended and Restated Final 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. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Preliminary Rate Resolution as defined in the Ordinance. It initiates the annual process for updating the Fire Protection Assessment Roll and directs the reimposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2026.

(B) Unless the context indicates otherwise, words imparting 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. Words imparting the singular number, include the plural number, and vice versa.

(C) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution.

SECTION 3. DESOTO COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE PROTECTION SERVICES.

(A) The DeSoto County Municipal Service Benefit Unit for Fire Protection Services is hereby expanded to include the entire unincorporated area of the County and the incorporated area of the City of Arcadia, whose City Council consented to inclusion with the passage of City Ordinance No. 1114 on or about March 3, 2026.

(B) The DeSoto County Municipal Service Benefit Unit for Fire Protection Services is created to fund the provision of fire protection services, facilities, and programs, which services, facilities, and programs provide a special benefit to all Assessed Property within the Fire MSBU.

SECTION 4. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.

(A) Upon the reimposition of a Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property located within the Fire MSBU, the County shall provide fire protection services to such Assessed Property. All or a portion of the cost to provide such fire protection services, facilities, and programs shall be funded from proceeds of the Fire Protection Assessments. The remaining cost, if any, required to provide fire protection services, facilities, and programs shall be funded by available County revenues other than Fire Protection Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the Fire MSBU will be benefitted by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth herein.

SECTION 5. IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS. Unless exempted as provided herein or pursuant to state law, Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Rate Resolution.

SECTION 6. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.

(A) The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution are affirmed and incorporated herein by reference.

(B) In accordance with Section 125.0168, as amended in 2026, as a consequence of the transient use and potential extraordinary vacancies within Recreational Vehicle Park property, and the lack of demand for fire protection services for unoccupied spaces, it is fair and reasonable to provide for a vacancy adjustment procedure for Recreational Vehicle Park property.

SECTION 7. COST APPORTIONMENT METHODOLOGY AND COST FACTOR.

(A) The Cost Apportionment methodology embodied in Section 7 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

(B) The Cost Factor methodology embodied in Section 8 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

SECTION 8. PARCEL APPORTIONMENT METHODOLOGY.

(A) The Parcel Apportionment methodology embodied in Section 9 of the Amended and Restated Initial Assessment Resolution is affirmed and incorporated herein by reference.

(B) It is hereby acknowledged that the Parcel Apportionment methodology described and determined in the Amended and Restated Initial Assessment Resolution, as confirmed by the Amended and Restated Final Assessment Resolution, is to be applied in the calculation of the estimated Fire Protection Assessment rates established in Section 9 of this Preliminary Rate Resolution.

SECTION 9. DETERMINATION OF FIRE PROTECTION ASSESSED COST; ESTABLISHMENT OF PRELIMINARY FIRE PROTECTION ASSESSMENTS.

(A) The Fire Protection Assessed Cost to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2026, is $2,344,729.50.

(B) The estimated Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment, Cost Factor, and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2026, are hereby established as follows for the purpose of this Preliminary Rate Resolution:

FIRE PROTECTION ASSESSMENTS FOR FY26-27

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

(C) 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 Owners of the Tax Parcels of Assessed Property are hereby established as follows for the purpose of this Preliminary Rate Resolution:

MAXIMUM FIRE PROTECTION ASSESSMENTS

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

(D) The following exemptions shall apply to 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 193.461, 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.

(E) Any shortfall in the expected Fire Protection 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.

(F) The approval of the Estimated Fire Protection Assessment Rate Schedule by the adoption of this Preliminary Rate Resolution determines the amount of the Fire Protection Assessed Cost. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available County revenue other than Fire Protection Assessment proceeds.

(G) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule in subsection (B) above are hereby established to fund the specified Fire Protection Assessed Cost determined to be assessed in the Fiscal Year commencing October 1, 2026. No portion of such Fire Protection Assessed Cost is attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Protection Assessed Cost is attributable to emergency medical services.

(H) The estimated Fire Protection Assessments established in this Preliminary Rate Resolution shall be the estimated assessment rates applied by the County Administrator in the preparation of the updated Fire Protection Assessment Roll for the Fiscal Year commencing October 1, 2026.

SECTION 10. FIRE PROTECTION ASSESSMENT ROLL.

(A) The County Administrator is hereby directed to prepare, or cause to be prepared, an updated Fire Protection Assessment Roll for the Fiscal Year commencing October 1, 2026, in the manner provided in the Ordinance. Unless exempted as provided herein or pursuant to state law, the updated Fire Protection Assessment Roll shall include all Tax Parcels within the Property Use Categories. The County Administrator shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Preliminary Rate Resolution.

(B) A copy of the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, this Preliminary Rate Resolution, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the updated Fire Protection Assessment Roll shall be maintained on file in the office of the County Administrator and open to public inspection. The foregoing shall not be construed to require that the updated Fire Protection Assessment Roll be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments for fire protection services as set forth in this Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the Fire MSBU.

SECTION 11. VACANCY ADJUSTMENT.

(A) As a consequence of the transient use and potential for significant numbers of vacancies within Recreational Vehicle Parks and the potential sustained lack of demand for fire protection services for unoccupied spaces, each Owner of Recreational Vehicle Park property shall be afforded the opportunity to demonstrate, in the manner described below, the vacancy rate in space occupancy within such property and receive a vacancy adjustment to the Fire Protection Assessments imposed upon such property.

(B) Vacant spaces shall be those determined by the County Administrator based on evidence of a vacancy rate provided by the Owner on or before September 1, 2026 and on or before April 1 of each year thereafter. The vacancy rate shall be defined as the percentage of available spaces within a Recreational Vehicle Park that were vacant between January 1 through and including December 31 of the calendar year preceding the applicable deadline for the Owner's submittal of vacancy rate evidence for each year and shall be calculated as follows:

Exact Number of Permitted Sites within the park (not including overflow areas)	____A
Times (x) Days in Reporting Period	(x 365) B
Total Possible Space Nights A x B = C (Example: 100 sites x 365 days = 36,500)	_____C
Actual Space Nights Sum of Number of Actual Occupied Spaces for Each Day in Calendar Year	_____D
Occupancy Percentage D/C = E (Example: 12,500/36,500 = 34.2%)	______E
Vacancy Rate Subtract E from 100% (Example: 100% – 34.2% = 65.8%)	______F

The Owner shall certify by affidavit to the County, on a form provided by the County Administrator, the vacancy rate for the respective time period; such certification shall be subject to verification and audit. At a minimum, such affidavit shall conclusively identify and affirm (1) the tax parcel, (2) the number of spaces and type of improvements in the Recreational Vehicle Park, and (3) the vacancy rate.

(C) The County Administrator is directed and authorized to adjust, or cause to be adjusted, any Fire Protection Assessment imposed for the Fiscal Year beginning October 1, 2026, upon a parcel of Recreational Vehicle Park property whose Owner timely and satisfactorily demonstrates by affidavit that such parcel has experienced vacancies by multiplying the vacancy rate (expressed as a decimal) by the Fire Protection Assessment attributable to the entire parcel of Recreational Vehicle Park property and reducing the assessment by an equivalent amount.

(D) Any shortfall in the expected Fire Protection Assessment proceeds due to any adjustment for vacancy shall be supplemented by any legally available funds and shall not be paid for by proceeds or funds derived from Fire Protection Assessments.

SECTION 12. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 9:00 a.m. on September 8, 2026, in the County Commission Chambers, 201 E Oak Street, First Floor, Arcadia, Florida, at which time the Board will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider reimposing Fire Protection Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 13. NOTICE BY PUBLICATION. The County Administrator shall publish a notice of the public hearing authorized by Section 12 hereof in the manner and time provided in Section 10-56 of the Ordinance. The notice shall be published no later than August 18, 2026, in substantially the form attached hereto as Appendix A.

SECTION 14. NOTICE BY MAIL.

(A) In the event the circumstances in Section 10-59(f) of the Ordinance so require, the County Administrator shall also provide notice of the public hearing authorized by Section 12 hereof by first class mail to the Owner of each parcel of Assessed Property in the manner and time provided in by Section 10-57 of the Ordinance. Such notices shall be mailed no later than August 18, 2026, in substantially the form attached hereto as Appendix B.

(B) For Tax Parcels with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes, the County Administrator shall work with the Property Appraiser and Tax Collector for provision of notice.

SECTION 15. METHOD OF COLLECTION. Pursuant to Section 10-60.7 of the Ordinance, the Fire Protection Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act for the Fiscal Year beginning October 1, 2026; provided, however, that any Fire Protection Assessments that are imposed against Government Leaseholds that are not included on the tax bill shall be collected pursuant to the procedure provided in Section 10-60.9 of the Ordinance.

SECTION 16. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from the Fire Protection Assessments shall be used for the provision of fire protection services, facilities, and programs within the Fire MSBU. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund fire protection services, facilities, and programs within the Fire MSBU.

SECTION 17. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this Preliminary Rate Resolution are hereby repealed to the extent of any conflict.

SECTION 18. SEVERABILITY. If any provision of this Preliminary Rate Resolution or the application thereof to any person or circumstance is held invalid, it is the intent of the Board that such invalidity shall not affect other provisions or applications of the Preliminary Rate Resolution which can be given effect without the invalid provision or application and, to this end, the provisions of this Preliminary Rate Resolution are declared severable.

SECTION 19. EFFECTIVE DATE. This Preliminary Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 14th DAY OF JULY, 2026.

BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA

(SEAL)

By:____________________________________
Steve Hickox, Chairman

ATTEST:

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

Approved as to Form and Correctness:

By:______________________________
Valerie Vicente, County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 18, 2026

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of DeSoto County, Florida will conduct a public hearing to consider the imposition of annual fire protection special assessments for the provision of fire protection services within the boundaries of the DeSoto County Municipal Service Benefit Unit for Fire Protection Services, which includes all of the unincorporated areas of the County and the incorporated area of the City of Arcadia, and the collection of the fire protection assessment on the tax bill.

The hearing will be held at 9:00 a.m. on September 8, 2026, in the County Commission Chambers, 201 E Oak Street, First Floor, Arcadia, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (863) 993-4800, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following tables reflects the proposed fire protection assessment rate schedules.

FIRE PROTECTION ASSESSMENT RATES FOR FY26-27

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

MAXIMUM FIRE PROTECTION ASSESSMENT RATES FOR FUTURE FISCAL YEARS

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

Copies of the Master Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, the Preliminary Rate Resolution, and the updated Assessment Roll are available for inspection at the Office of the County Administrator in the DeSoto County Administration Building, located at 201 E Oak Street, Suite 201, Arcadia, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The assessments imposed against government leasehold property not reflected on the tax roll shall be collected by a separate bill to be sent by the County. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board of County Commissioners' action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the County Administrator's Office at (863) 993-4800, Monday through Friday between 8:30 a.m. and 5:00 p.m.

[INSERT MAP OF THE MSBU]

BOARD OF COUNTY COMMISSIONERS
DESOTO COUNTY, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

FORM OF NOTICE TO BE MAILED

* * * * * NOTICE TO PROPERTY OWNER * * * * *

DeSoto County
[Address]
[City], Florida [zip code]

DESOTO COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION NON-AD VALOREM ASSESSMENTS

NOTICE DATE: AUGUST 18, 2026

Owner Name
Address
City, State Zip

Tax Parcel # ___________________
Legal Description: _______________

As required by Section 197.3632, Florida Statutes, and the direction of DeSoto County, notice is hereby given that DeSoto County will consider the imposition of a special assessment for fire protection services using the tax bill collection method which may be levied on your property for the fiscal year October 1, 2026 – September 30, 2027 and future fiscal years. The use of the annual special assessment to fund fire protection services benefiting property located within the DeSoto County Municipal Service Benefit Unit for Fire Protection Services consisting of the entire unincorporated area of the County and the incorporated area of the City of Arcadia (the "MSBU") in the past has proven to be a fair, efficient and effective method of funding these essential public services.

The total annual fire protection assessment revenue to be collected within the County is estimated to be $2,344,729.50 for fiscal year October 1, 2026 – September 30, 2027.

The annual fire protection assessment is based on the classification of each parcel of property and number of billing units contained therein. The above listed parcel has the following units:

Category	Type and Number of Billing Units	Fiscal Year 26-27 Assessment	Maximum Assessment
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
[Category]	[ParcelUnit][UnitDesc]	[Charge]	[Charge]
	Total Assessment	**$[SumofBld]**	**$[SumofBld]**

The annual Fire Protection Assessment for the above parcel for Fiscal Year 2026-27 is $_____. The maximum annual Fire Protection Assessment that can be imposed without further notice for future fiscal years for the above parcel is $_______.

A public hearing will be held at 9:00 a.m. on September 8, 2026, in the County Commission Chambers, 201 E. Oak Street, First Floor, Arcadia, Florida, for the purpose of receiving public comment on the proposed assessment. You and all other affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If you decide to appeal any decision made by the Board with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County at (863) 993-4800 at least two (2) business days before the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action at the above hearing (including the method of apportionment, the rate of assessment, and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Master Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution (Resolution No. 2025-057), the Amended and Restated Final Assessment Resolution (Resolution No. 2025-081), the Preliminary Rate Resolution, and the updated assessment roll for the upcoming fiscal year are available for inspection at the Office of the County Administrator in the DeSoto County Administration Building located at 201 E Oak Street, Suite 201, Arcadia, Florida, between the hours of 8:00 a.m. and 5:00 p.m., Monday through Friday.

The assessments for tax parcels in the MSBU will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The assessments imposed against government leasehold property not reflected on the tax roll shall be collected by a separate bill to be sent by the County.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the County Administrator's Office at (863) 993-4800, Monday through Friday between 8:30 a.m. and 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***