

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