

**RESOLUTION NO. 2026-03**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SAN CARLOS ESTATES WATER CONTROL DISTRICT (“DISTRICT”) APPROVING, LEVYING AND REIMPOSING A MAINTENANCE ASSESSMENT FOR THE DISTRICT’S FISCAL YEAR 2026/2027, COMMENCING ON OCTOBER 1, 2026, AND ENDING ON SEPTEMBER 30, 2027, AGAINST ASSESSED PROPERTY LOCATED WITHIN THE DISTRICT; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AND PROVIDING FOR SCRIVENER’S ERRORS, SEVERABILITY, RESCISSION, CONSTRUCTION AND AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to Chapter 298 Florida Statutes, the Judicial Decree by the Circuit Court of the Twelfth Judicial Circuit in and for Lee County, Florida, Case No. 69-105, dated April 3, 1969, and other applicable provisions of law, the San Carlos Estates Water Control District (“District”) is responsible for operating a system of perimeter canals, dikes, roadside swales, roadbeds, basins and outfall canals to provide drainage and stormwater flow control and other reclamation of the lands located within the District's geographical boundary; and

**WHEREAS**, the District has previously determined that each parcel of assessable land in the District receives a special benefit from the District’s operation and maintenance of the District’s works and that the District’s assessments are fairly apportioned among each parcel of assessable land; and

**WHEREAS**, the District has previously levied and imposed a maintenance assessment on each assessable tract of land in the District to operate and maintain the District’s works and activities and to defray the current expenses of the District; and

**WHEREAS**, the District desires to reimpose the maintenance assessment against each assessable tract of land in the District to operate and maintain the District works and activities and to defray the current expenses of the District for the fiscal year 2026/2027.

**NOW THEREFORE BE IT RESOLVED** by the Board of Supervisors of the San Carlos Estates Water Control District:

**SECTION 1. AUTHORITY**

This Resolution is adopted pursuant to the provisions of Florida law, especially Chapter 298, Florida Statutes, and the District’s enabling judicial decree entered by the Circuit Court of the Twelfth Judicial Circuit in and for Lee County, Florida, in Case No. 69-105, dated April 3, 1969, and other applicable provisions of law.

**SECTION 2. INCORPORATION OF RECITALS**

The recitals set forth above are true and correct and form a part of this Resolution.

### **SECTION 3. IMPOSITION OF MAINTENANCE ASSESSMENT**

- A. Pursuant to Chapter 298, Florida Statutes, especially Section 298.305 and Section 298.54, Florida Statutes, the Board of Supervisors hereby approves, imposes (reimposes) and levies a maintenance assessment on all lands in the District (assessable tracts of land) to operate and maintain the District works and activities and to defray the current expenses of the District.
- B. The maintenance assessment of the District to be levied and imposed for the 2026/2027 fiscal year beginning October 1, 2026, and ending September 30, 2027, shall be \$ 708.04 per acre on 1,081.16 acres as calculated using the Lee County Property Appraiser's units of measure (in acres).
- C. The maintenance assessment to be assessed and apportioned among the assessable tracts of land in the District are hereby levied and imposed (reimposed) on all assessable tracts of land in the District to fund the District's maintenance/operating expenditures, budget, and reserves for the 2026/2027 fiscal year of the District in the total estimated maintenance assessment revenue amount of \$ 846,500.<sup>00</sup> (rounded to the dollar).
- D. The District's maintenance assessment for the 2026/2027 fiscal year that is imposed and levied against each assessable tract of land in the District shall constitute a lien upon each assessable tract of land in the District so assessed that is 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 liens shall be superior in dignity to all other liens, titles and claims, until paid.
- E. The annual maintenance assessment, as herein approved, on each assessable tract of land in the District shall be delivered to the Tax Collector for collection using the Uniform Tax Bill Collection Method in the manner prescribed by Florida law. In particular, the District staff is hereby directed to prepare, or cause to be prepared, an updated Maintenance Assessment Roll for the fiscal year commencing on October 1, 2026, which includes all assessable parcels of land in the District, to be delivered to the Tax Collector.

### **SECTION 4. SCRIVENER'S ERRORS**

Sections of this Resolution may be renumbered or re-lettered and corrections of typographical errors which do not affect the intent may be authorized by the President (Chair) of the Board of Supervisors without need of a public meeting or Board decision making action, through the President (Chair) of the Board of Supervisors, or their designee, filing a corrected or re-codified copy of same with the District's records custodian.

**SECTION 5. SEVERABILITY**

If any section, subsection, sentence, clause or other provision of this Resolution is held unconstitutional, inoperative or void by a court of competent jurisdiction, such holding shall be deemed a separate provision and eliminated from this Resolution and shall not affect the remainder of this Resolution. If this Resolution shall be held to be inapplicable to any person or circumstances, such holding shall not affect the applicability of this Resolution to any other person or circumstances.

**SECTION 6. RESCISSION.**

The Board of Supervisors hereby rescinds all prior resolutions and other official action of the Board of Supervisors to the extent of any conflict with any part of this Resolution.

**SECTION 7. CONSTRUCTION AND EFFECTIVE DATE**

This Resolution shall be liberally construed to effect the purposes hereof and shall take effect immediately upon its adoption.

THE FOREGOING RESOLUTION WAS OFFERED BY SUPERVISOR Gilchrist WHO MOVED THE RESOLUTION'S ADOPTION. THE MOTION WAS SECONDED BY SUPERVISOR Finazzo, AND UPON BEING PUT TO A VOTE, THE VOTE WAS AS FOLLOWS:

| <u>NAME</u>      | <u>YES</u> | <u>NO</u> |
|------------------|------------|-----------|
| Jim Bradford     | /          | —         |
| Jennifer Finazzo | /          | —         |
| James Gilchrist  | /          | —         |

Duly passed and adopted on this 17th day of August, 2026.

**BOARD OF SUPERVISORS OF THE  
SAN CARLOS ESTATES WATER CONTROL DISTRICT**

By: \_\_\_\_\_

James Bradford, Chair of the Board of Supervisors

Jennifer Finazzo, Vice Chair

**ATTEST:**

By: \_\_\_\_\_

Shanelle Cruz, Secretary/Treasurer