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MEMORANDUM

DATE: August 10, 2018

TO: The Upper Captiva Fire District Commissioners

FROM: Renee M. Lynch, District Accountant

RE: Responses to Commissioner's questions from July 20, 2018 meeting-REVISED

Gentlemen,

On August 2, 2018, I provided a memorandum responding to Commissioner's two questions from the July 20, 2018 meeting.

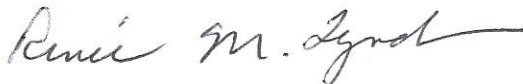
Since that time, Real Estate Econometrics, Inc., the consulting firm which prepared the Methodology Report and Assessment Roll for Year 5 (Fiscal Year 2018-19) adopted by Resolution 2018-072018 (2) at the July 20, 2018 commission meeting has reconsidered and changed his reply with regard to Question 2 as follows:

QUESTION: In the Special Assessment Roll for fiscal year 2019, why is the property owned by North Captiva Island Club, Inc., STRAP #05-45-21-16-00002.0000 included as an exempt property when it was not exempt in the prior fiscal year?

REVISED ANSWER: Per revised E-mail reply dated August 7, 2018 from Russ Weyer of Real Estate Econometrics, Inc., although the Property Appraiser changed the classification from FY 18 to FY 19 to Right-of-Way on this parcel, the consultant now opines that the parcel should be assessed as was done in prior years. This change does not change the Gross or Total amount of the assessment for Year 5, but lowers the assessment for parcels with buildings and raises the assessments for vacant parcels.

Accordingly, a Resolution No. 2018-081718 has been prepared to adopt the Revised Assessment Roll and is attached hereto along with the referenced Exhibit A.

Respectfully submitted,



Renee M. Lynch

August 10, 2018

RESOLUTION NO. 2018-0817

A RESOLUTION OF THE FIRE BOARD OF THE UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, LEE COUNTY, FLORIDA; REVISING THE APPROVED ALLOCATED AMOUNTS OF THE FIRE SERVICES NON-AD VALOREM ASSESSMENT FOR YEAR FIVE (FISCAL YEAR 2018-19); CONFIRMING, APPROVING AND ADOPTING THE REVISED FINAL ASSESSMENT ROLL; DIRECTING THE FIRE CHIEF OR DESIGNEE TO CERTIFY THE ASSESSMENT ROLL AND DELIVER SAME TO THE LEE COUNTY PROPERTY APPRAISER AND LEE COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Fire Board adopted Resolution No. 2018-0720 (2) establishing and approving the amount of the Fire Services Non-Ad Valorem Assessment for Year Five (Fiscal Year 2018-19); and

WHEREAS, since July 20, 2018, certain properties which were classified as exempt from assessment on the July 20, 2018 Assessment Roll should properly be assessed; and

WHEREAS, the total amount of the Assessment Roll remains at the Gross Amount of \$447,400.00 and the Net Amount of \$466,041.67 by lowering the assessments for parcels with buildings and raising the assessment for vacant parcels; and

WHEREAS, the Fire Board has considered the revised updated Fiscal Year 2018-19 Fire District Operational Plan and Assessment Methodology Report and the REVISED Assessment Roll included herein as Exhibit A; has heard and considered the input of the public prior to taking action at the public hearing on August 17, 2018 and has made any necessary corrections to the Assessment Roll;

NOW, THEREFORE: BE IT RESOLVED BY THE FIRE BOARD OF THE UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, LEE COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. Exhibit B of Resolution No. 2018-072018 (2), entitled Upper Captiva Fire Protection and Rescue Service District Fire Services Non-Ad Valorem Special Assessment Roll for Year Five (Tax Year 2018, Fiscal Year 2018-19) is hereby revised and replaced and included herein as Exhibit A.

SECTION 2. All other sections and exhibits of Resolution No. 2018-072018(2) not addressed herein shall remain in full force and effect.

SECTION 3. CONSTRUCTION; EFFECTIVE DATE. This Resolution shall be liberally construed to effect the purposes hereof and shall become effective immediately upon adoption.

PASSED AND ADOPTED IN OPEN AND REGULAR SESSION OF THE FIRE BOARD OF UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT, FLORIDA THIS 17th DAY of AUGUST 2018.

Attest: _____
Steve Sward, Secretary

William (Bill) Byrnes, Chair

EXHIBIT A

UPPER CAPTIVA FIRE PROTECTION AND RESCUE SERVICE DISTRICT

FIRE SERVICES NON-AD VALOREM SPECIAL ASSESSMENT

ASSESSMENT ROLL as REVISED

YEAR FIVE (TAX YEAR 2018; FISCAL YEAR 2018-19)

ATTACHED: