

The background of the entire page is a close-up photograph of several stacks of US coins. The coins are in various orientations, some showing the obverse and some the reverse. The lighting is warm, highlighting the metallic textures and the intricate details of the coin designs. The stacks vary in height, creating a sense of depth and abundance.

# LEE COUNTY, FLORIDA REVENUE MANUAL

FISCAL YEAR  
2011-2012

# ***LEE COUNTY COMMISSION***

**JOHN MANNING**  
Chairman, District One

**BRIAN BIGELOW**  
Vice-Chairman, District Two

**RAY JUDAH, District Three**

**TAMMARA HALL, District Four**

**FRANK MANN, District Five**

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## ***COUNTY ADMINISTRATION***

**KAREN HAWES**  
County Manager

**WILLIAM H. HAMMOND**  
Deputy County Manager

**HOLLY SCHWARTZ**  
Assistant County Manager

**PETE WINTON**  
Assistant County Manager

**DOUGLAS MEURER**  
Assistant County Manager

---

## ***DEPARTMENT OF BUDGET SERVICES***

**DAVID HARRIS**  
Budget Services  
Manager

**JAMES B. LEWIN**  
Fiscal Analyst



## **FOREWORD**

This is the Fiscal Year 2011-2012 edition of the Lee County Revenue Manual. This document describes the primary revenue categories as prescribed by the Uniform Accounting System of the State of Florida. The majority of the document includes detailed information about selected revenue sources within these broad categories. The factual and statistical detail will provide considerable information about the legislative history; the fund to which the monies are deposited; sources, uses, and current rates; how the revenue is collected, exemptions, the revenue collector; thirteen years of history (Fiscal Years 90-91 to 09-10); one year of estimates (Fiscal Year 10-11); and, one year of projections (Fiscal Year 11-12).

The FY11-12 figure is either the budgeted figure for that year or a newer estimate based upon collection history.

Additional pages examine historical trends, factors that influence collections, and the basis for projections.

A special thank you to personnel in the County departments that contributed information for this book and County Administration support staff for preparing the book.

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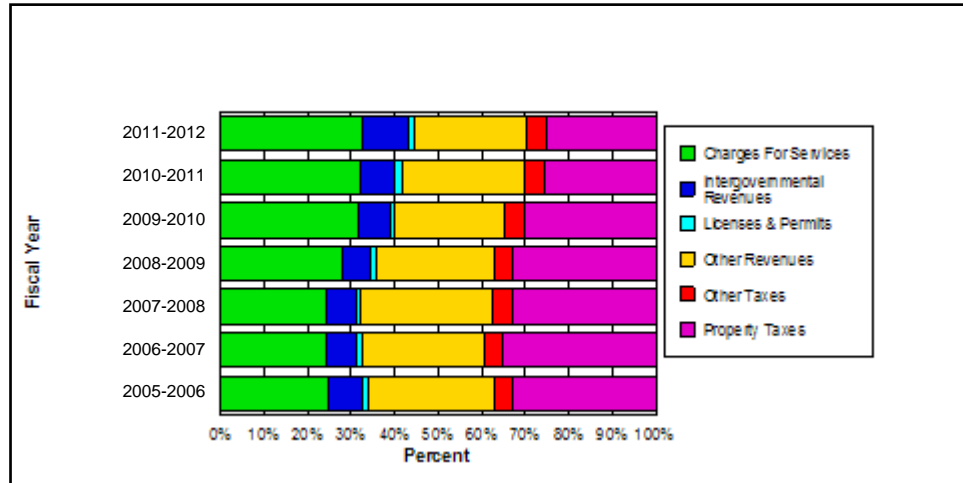
# Section One

## Description of Major Revenue Categories

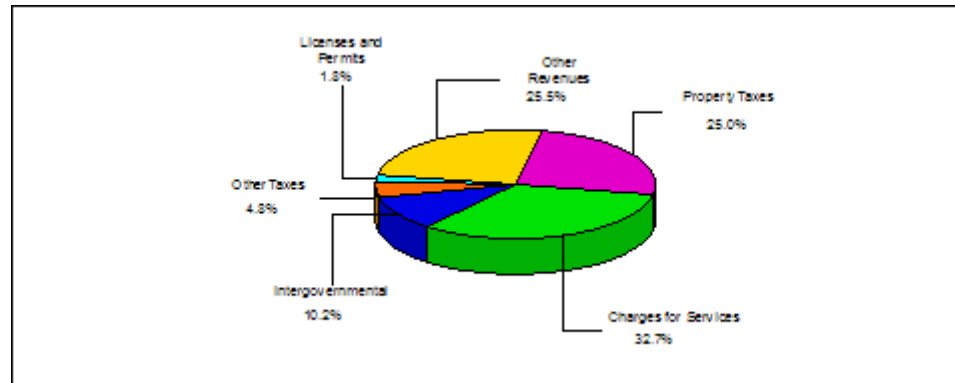
This section of the **Revenue Manual** examines the composition of the major revenue categories that are included in the Fiscal Year (FY) 11-12 Adopted Lee County Operating Budget. These include Revenues by Category for All Sources and General Fund Revenue by Category. In addition, historical data is provided in graphs that describe the period FY00-01 to FY10-11.



# REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY11-12 (Excludes Transfers and Reserves)



Percentage Distribution for FY11-12

Note: Pie chart percentages may not equal 100% due to rounding of figures.

**REVENUE TYPE**

**FY11-12 ADOPTED**

Property Taxes	\$254,399,156	
Charges for Services	333,118,141	
Intergovernmental	103,996,505	
Other Taxes	48,680,728	
Licenses and Permits	18,712,112	
Other Revenues:		
Interfund Transfers	\$ 211,998,452	
Interest Earnings	3,520,466	
Constitutional Transfers and Misc Revenues	37,411,021	
Impact Fees	0	
Fines & Forfeitures	2,040,400	
Court and Related Services	4,364,108	
Rent & Royalties	672,159	
	<u>260,006,606</u>	
Total Current Revenues	\$1,018,913,248	52.3%
Less 5% Anticipated	(15,806,428)	
Fund Balance	913,366,017	47.7%
<b>TOTAL ALL REVENUES</b>	<b><u>\$1,916,472,837</u></b>	<b>100.00%</b>

## **REVENUES BY CATEGORY (continued)**

Property Taxes account for 25.0% of the current revenues budgeted for FY11-12. The General Fund now includes Capital Improvement projects. The other major property tax levies are for the Unincorporated MSTU Fund, the Library Fund, Conservation 2020 (also referred to as Preservation Lands MSTU Fund) and the All Hazards Protection Fund. In addition, there are other small taxing districts such as street lighting districts, special improvement districts and dependent fire districts.

Charges for Services are revenues received by the County for services provided. This revenue includes Water and Sewer Charges, Solid Waste Fees, Development and Zoning Fees, Bridge Tolls, and Ambulance Fees. Charges for Services make up 32.7% of current revenues.

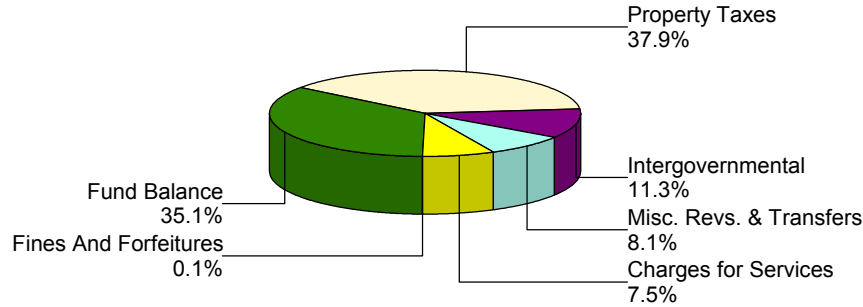
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 10.2% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 4.8% of the total current revenues.

Licenses and Permits are 1.8% of current revenues and consist primarily of building and permit fees.

Other Revenues are comprised of a number of different revenue sources. The two largest are transfers and bond proceeds. Transfers represent dollars moved from one fund to another. A transfer out of one fund is reflected as an expense, while a transfer into a fund appears as revenue. Bond proceeds represent revenues received from new debt and refunding of existing debt to achieve cost savings through lower interest rates.

# GENERAL FUND REVENUE BY CATEGORY



Note: Pie chart percentages may not equal 100% due to rounding of figures.

	<b>FY06-07 Actual</b>	<b>FY07-08 Actual</b>	<b>FY08-09 Actual</b>	<b>FY09-10 Actual</b>	<b>FY10-11 Unaudited Actual</b>	<b>FY11-12 Adopted</b>
Property Taxes	\$ 304,408,451	\$ 338,851,616	\$ 296,961,134	\$ 228,933,328	\$ 194,790,296	\$ 185,893,835
Other Taxes	9,352,357	9,161,456	0	0	0	0
Intergovernmental	60,574,788	53,253,079	46,372,213	61,543,798	51,516,663	55,449,272
Misc Revs & Transfers	86,790,625	83,483,026	63,103,817	39,935,116	39,166,476	39,874,024
Charges for Services	22,455,091	24,955,173	35,601,294	37,895,437	38,338,506	36,843,380
Fines & Forfeitures	667,299	497,555	377,873	359,980	125,079	326,000
<b>Current Revenues</b>	<b>\$ 484,248,611</b>	<b>\$ 510,201,905</b>	<b>\$ 442,416,331</b>	<b>\$ 368,667,659</b>	<b>\$ 323,937,020</b>	<b>\$ 318,386,511</b>
Less 5% Anticipated						(3,190,720)
Fund Balance	153,791,498	182,017,958	274,678,672	277,430,555	243,305,493	171,854,546
<b>TOTAL</b>	<b>\$ 638,040,109</b>	<b>\$ 692,219,863</b>	<b>\$ 717,095,003</b>	<b>\$ 646,098,214</b>	<b>\$ 567,242,513</b>	<b>\$ 487,050,337</b>

The chart reflects adopted FY11-12 revenues in the General Fund. Projected revenues total \$487,050,337. Chart percentages are based on this total. Property Taxes account for 38% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 46% of Fund Revenues.

Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

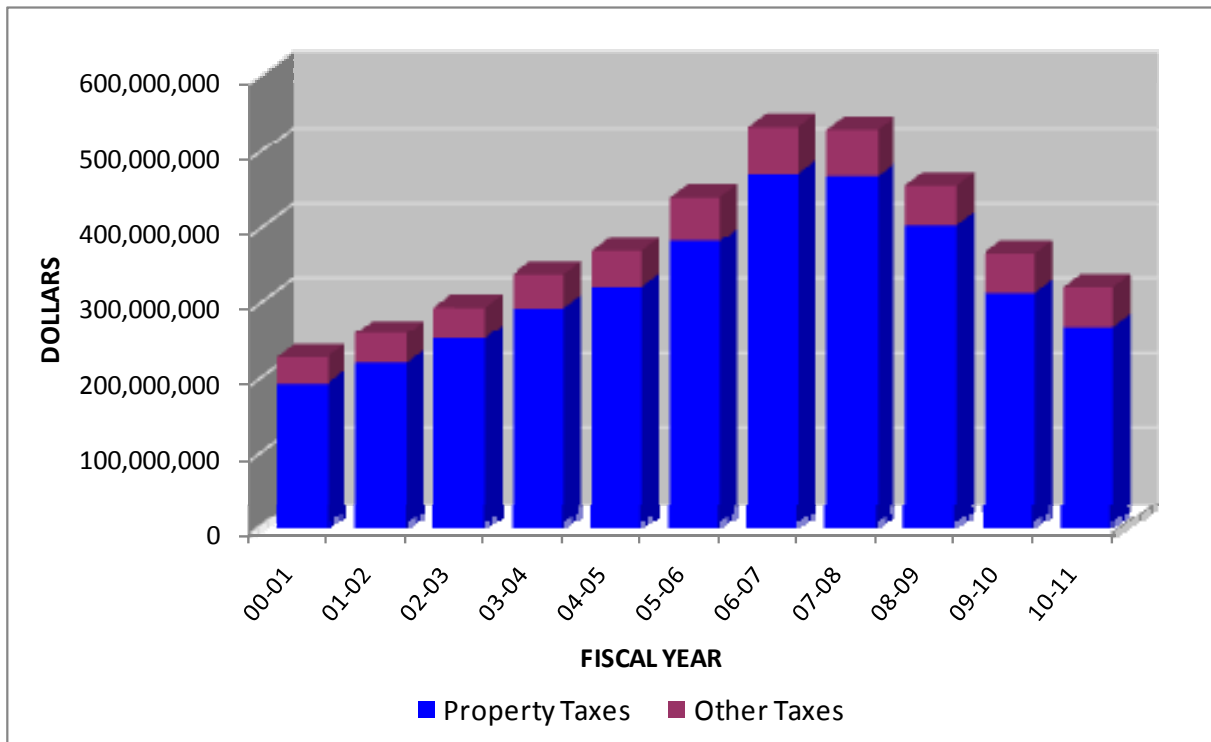
Charges for Services include licenses and permit fees in addition to rental, parking, and other miscellaneous fees.

Fines and Forfeitures include various Court Cost revenues as well as traffic and miscellaneous criminal fines.

Less 5% Anticipated includes new revenues except property taxes in which a 5 percent reduction has already been removed. Also excluded are interfund transfers and grant revenues. This category is not included in the chart.



# TAX REVENUES – ACTUAL COLLECTIONS



## Property Tax

General, Capital Improvement and Conservation 2020 are countywide taxes. The Unincorporated MSTU, Library and All Hazards Property Taxes are major non-countywide property taxes. In addition there are a wide variety of special district property taxes (Sewer and Solid Waste Districts and Municipal Service Taxing Units (MSTU's), Fire Protection District MSTU's and Lighting and Special Improvement Districts. The largest revenues among these taxes are the Countywide Property Taxes. Overall changes in valuation are listed below.

Fiscal Year	Countywide (In Billions)	Percent Change	Unincorporated (In Billions)	Percent Change
85-86	9.62	18.70	5.97	19.20
86-87	10.733	11.50	6.673	11.80
87-88	11.874	10.60	7.23	8.40
88-89	12.548	5.70	7.806	8.00
89-90	14.543	15.90	8.979	15.00
90-91	16.773	15.30	10.233	14.00
91-92	18.421	9.80	11.255	10.00
92-93	18.844	2.30	11.628	3.30
93-94	19.382	2.90	12.082	3.90
94-95	19.916	2.80	12.56	4.00
95-96	20.647	3.70	13.167	4.80
96-97	21.323	3.30	12.687	(3.60)
97-98	22.197	4.10	13.426	5.80
98-99	23.374	5.30	14.348	6.90
99-00	25.257	8.10	15.703	9.40
00-01	27.919	10.50	14.024	(10.70)

01-02	31.878	14.10	16.009	14.10
02-03	36.917	15.80	18.58	16.10
03-04	43.197	17.00	21.253	14.40
04-05	50.267	16.40	24.447	15.00
05-06	64.079	27.50	31.152	27.40
06-07	89.679	40.00	43.467	39.50
07-08	96.488	7.60	48.128	10.70
08-09	84.528	(12.40)	43.473	(9.70)
09-10	64.925	(23.20)	33.076	(23.90)
10-11	55.728	(14.20)	28.271	(14.50)

The Millage Rate is calculated by first determining the total taxable value of a given district. That figure is divided by 1,000 to represent the value of one mill in that area. For example, one mill of countywide valuation in FY11-12 (using the October, 2011 finalized figure) is equivalent to \$53,309,590 in taxes, based on a taxable valuation of \$53,309,590,660 with all figures are at 100%.

The valuation for the Unincorporated MSTU in FY96-97 was affected by the exclusion of the Town of Fort Myers Beach, which removed a portion of properties from taxation that were formerly unincorporated. The incorporation of Bonita Springs resulted in a 10.7% reduction from FY99-00 to FY00-01. Since that time, valuation from both new construction and appreciation of existing improvements resulted in continuing annual increases in valuation accelerating dramatically in FY05-06 (+27.4%) and FY06-07 (+39.5%).

The reduction in real estate activity resulting from unsold inventory and tightening of credit helped to lower the growth rate to only 10.7% in FY07-08.

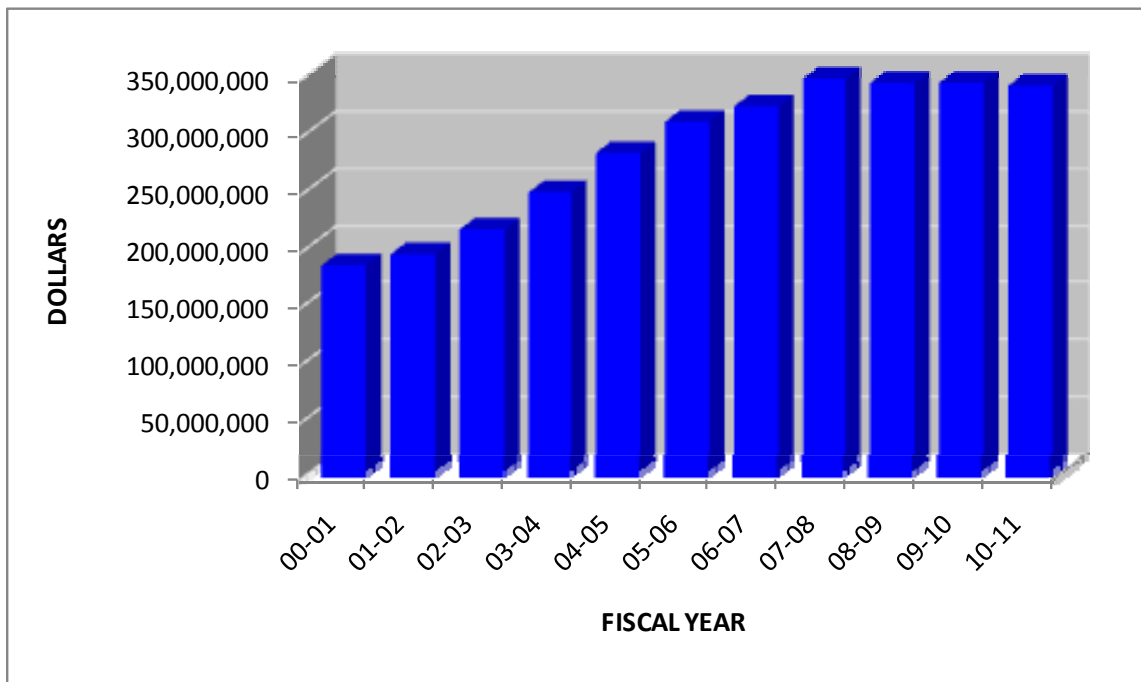
For the first time in recent memory, in 2008 for the FY08-09 budget, the overall county valuation declined by 12.4% and the Unincorporated MSTU declined by 9.7%. The decline accelerated dramatically in FY09-10 (23.2%) followed by a lesser decline in FY10-11 (14.2%).

### Other Taxes

This category includes the Tourist Tax, 9<sup>th</sup>-Cent Gas Tax, Five and Six-Cent Local Option Gas Tax, Communications Services Tax, Solid Waste and Electrical Franchise Fees. The sources are quite varied. There are other gas taxes which are considered to be "intergovernmental revenues."

The county receives the gas taxes after collection by the State. Monthly reimbursement to the county occurs after State administrative fees are deducted. Franchise fees are paid by garbage haulers who conduct business in the county, and are related to activity levels (tonnage of trash). Tourist Tax is a 5% tax on hotel use in Lee County.

# CHARGES FOR SERVICES – ACTUAL COLLECTIONS

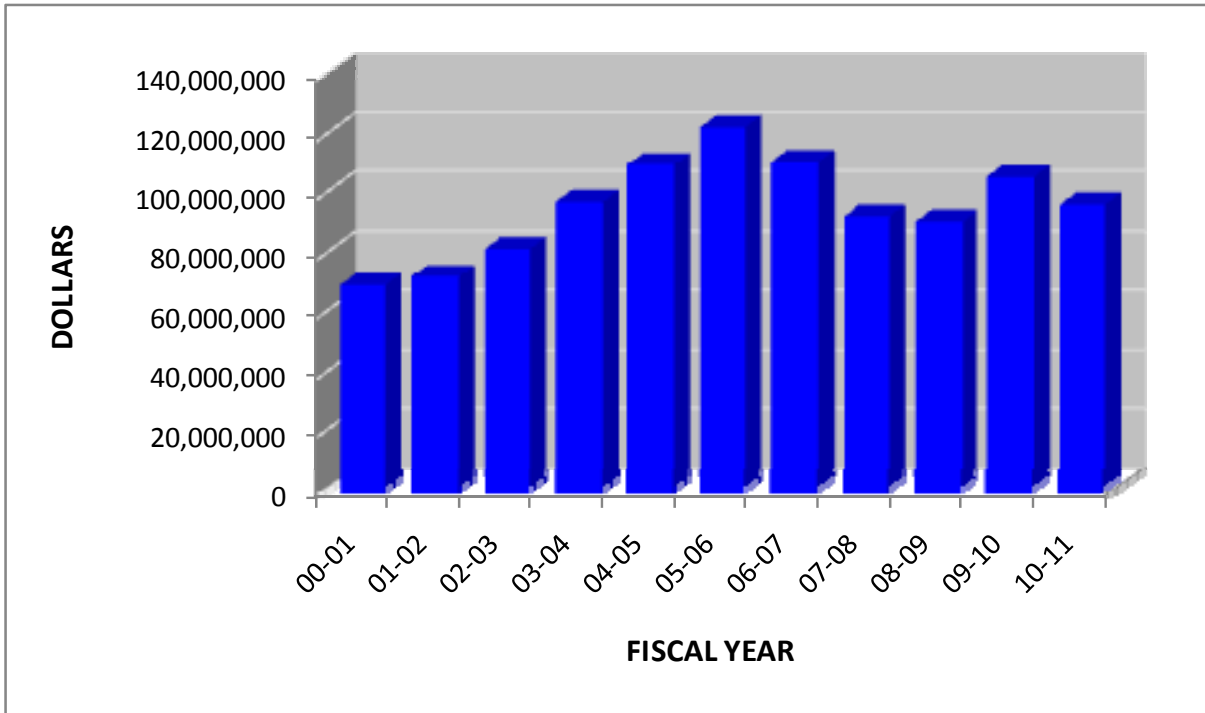


There are numerous operations that require users to pay for services. Among the many governmental revenue sources are development review and zoning fees, fees for the tax collector to process bills, court fees, boat registration fees, ambulance service fees, stadium revenues, and E-911 fees.

The enterprise revenues include charges generated by transit (LeeTran), water and sewer charges, tolls from the three bridges, solid waste fees.

The chart shows an increasing trend in revenues especially after FY02-03 followed by a consistency beginning in FY08-09.

## INTERGOVERNMENTAL REVENUES ACTUAL COLLECTIONS



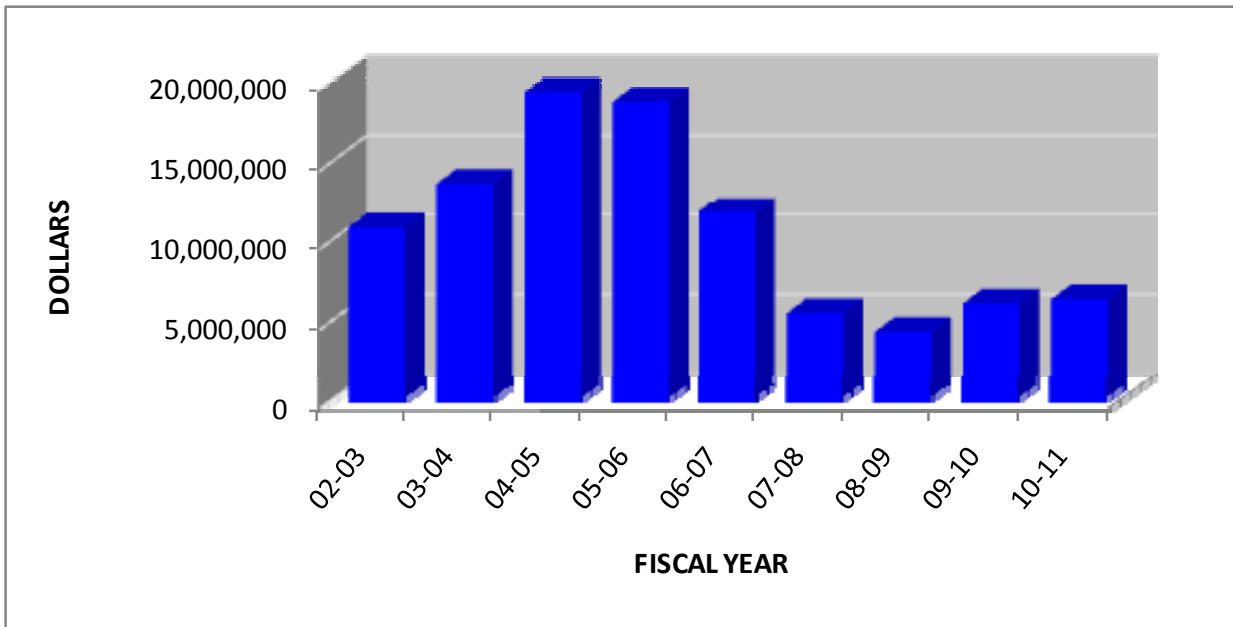
State Sales Tax and State Revenue Sharing are an important contribution toward Intergovernmental Revenues (i.e., funds transferred from one governmental agency to another – usually State and Federal to county). However, other major revenue types in this category include Transit Operating and Capital Subsidies,, Community Development Block Grant, HOME (rental rehabilitation) funds, Constitutional Gas Tax (5<sup>th</sup> and 6<sup>th</sup>-Cent), 7<sup>th</sup>-Cent Gas Tax, West Coast Inland Navigational District revenues, Mobile Home, Alcoholic Beverage and Racing Taxes, and all Federal/State grants.

Fluctuations in overall revenues received are a result of changes in grant and other “one-time” revenues. The major revenue sources, such as sales tax and gas taxes, had consistently increased since FY00-01 until FY06-07 when reductions in sales tax and gas taxes began to appear. Those revenues continued to decline in FY07-08 but did increase in FY09-10 followed by reductions in FY10-11.

Many of these particular revenues are discussed individually in more detail within the body of the **FY11-12 Revenue Manual**.



## LICENSES & BUILDING PERMITS – ACTUAL COLLECTIONS



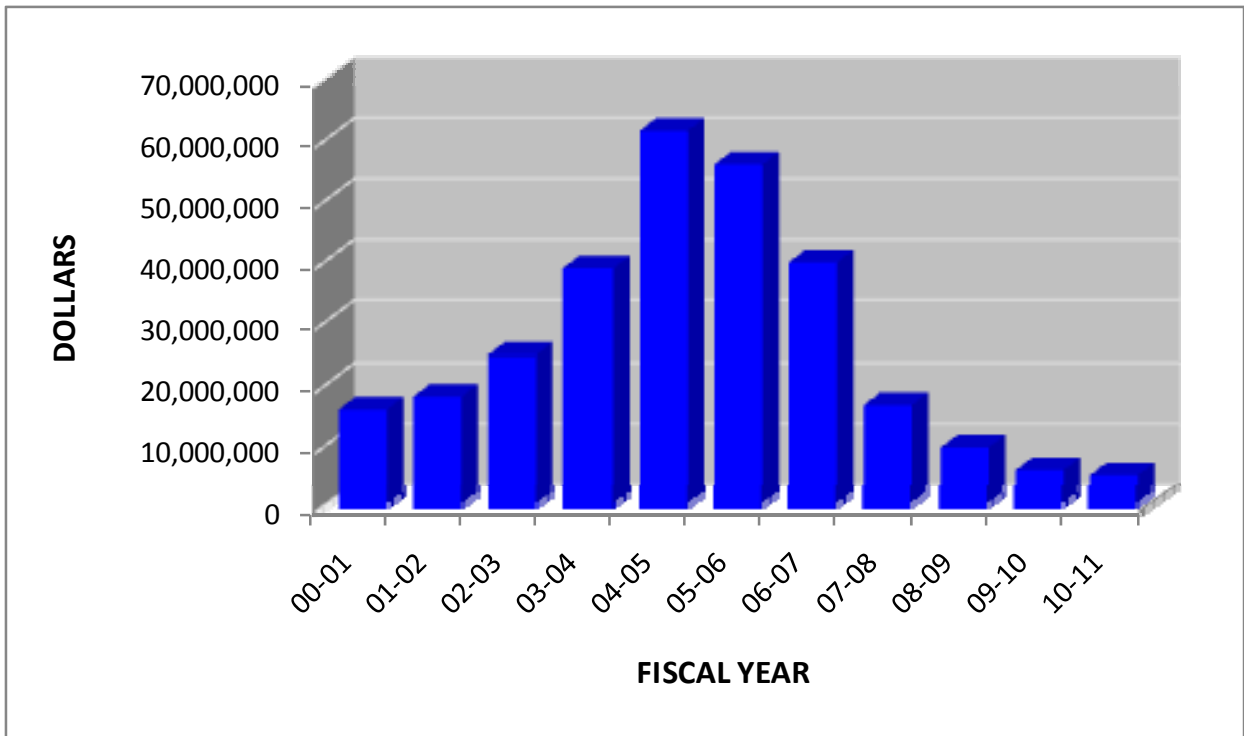
Licenses and Permits represent the various fees collected for such activities as contractor and occupational licenses, roofing, plumbing, electrical, and well permits. These monies are used to fund the operating costs of functions associated with enforcing codes and building regulations.

The following changes in number of building permits are noted below:

<u>Calendar Year</u>	<u>Licenses &amp; Building Permits Issued</u>
1990	12,181
1991	10,779
1992	10,498
1993	11,828
1994	11,994
1995	12,150
1996	12,656
1997	12,675
1998	12,596
1999	13,141
2000	13,319
2001	14,543
2002	16,275
2003	14,372
2004	18,634
2005	26,585
2006	26,501
2007	20,951
2008	11,176

The lack of growth in 2006 over 2005 and reduction in growth in 2007 & 2008 reflects the changing economic conditions in real estate and construction.

## IMPACT FEES – ACTUAL COLLECTIONS



Impact Fees are imposed upon new development to cover the demands upon services that will be generated by population growth. The major uses of impact fees are for fire, roads, schools, community parks, regional parks, and emergency medical services (EMS). Fire and school impact fees are passed through the County to their respective districts but not collected as County revenue. *Therefore, the chart shows Roads (including collections for Bonita Springs), EMS, regional and community parks but not fire or school impact fees.* The funds are used to provide capital facilities in the specific impact fee districts in which the fees are generated. The extraordinary growth levels in FY04-05 and FY05-06 led to high impact fee growth especially in roads. A major downturn resulting from a slowdown in real estate economic activity is reflected in sizable reductions beginning in FY06-07 and accelerated in FY07-08 through FY10-11.

Revisions to impact fee rates were approved on April 10, 2012 (ordinance 12-07) and are included in the detailed listings on impact fees.

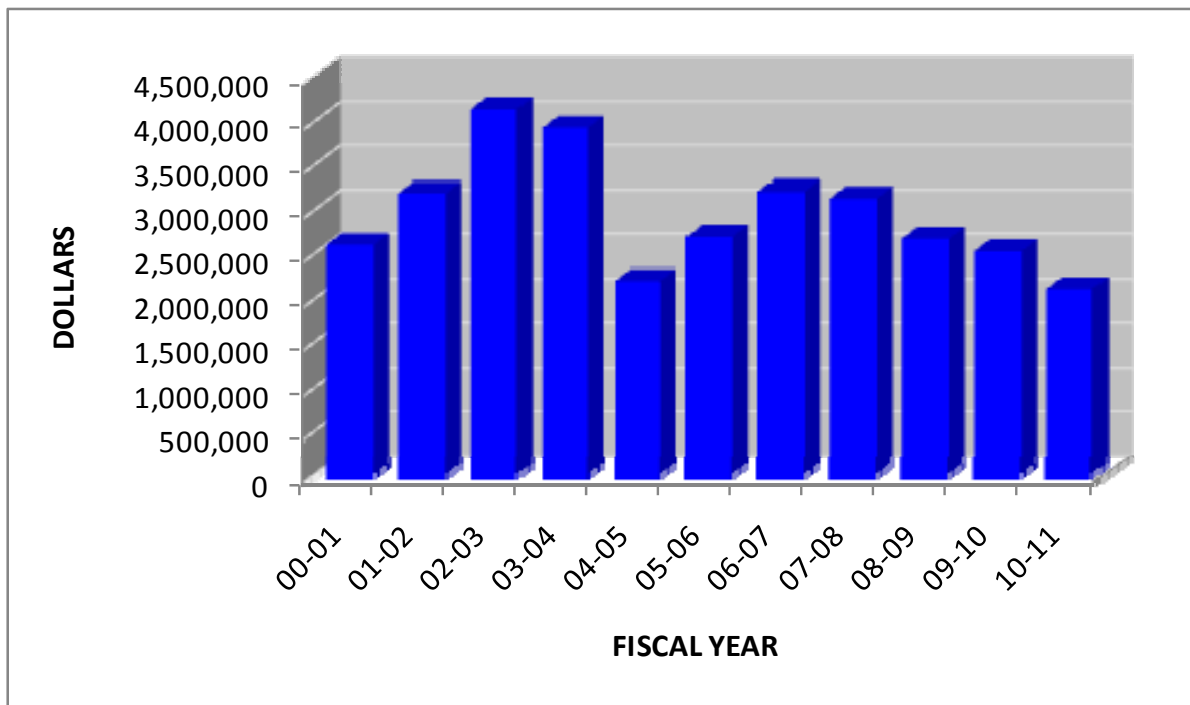
A detailed summary for the period Fiscal Year 2000-2001 to Fiscal Year 2010-2011 follows:

### IMPACT FEE COLLECTIONS BY TYPE

<b>FISCAL YEAR</b>	<b>ROADS</b>	<b>COMMUNITY PARKS</b>	<b>EMS</b>	<b>REGIONAL PARKS</b>	<b>TOTAL EXCLUDING FIRE &amp; SCHOOLS</b>	<b>FIRE</b>	<b>SCHOOLS</b>
00-01	14,251,477	3,191,716	144,642	1,386,774	15,968,439	2,196,949	0
01-02	16,112,281	3,487,400	239,871	2,513,691	18,070,592	2,511,371	10,911,056
02-03	19,045,918	4,712,771	274,861	3,139,274	24,609,644	2,970,681	20,440,792
03-04	31,612,696	6,272,247	348,595	4,271,564	38,801,316	4,640,241	31,801,271
04-05	49,131,161	10,178,669	446,459	7,046,478	61,511,032	7,149,696	44,721,515
05-06	44,873,694	9,487,740	433,943	8,083,061	55,935,336	6,636,654	53,061,420
06-07	35,591,916	3,500,578	766,177	3,007,031	39,806,226	4,195,016	23,595,190
07-08	15,026,615	763,233	238,425	645,558	16,673,831	878,650	3,907,299
08-09	6,269,742	291,505	379,353	621,040	7,561,640	78,800	2,303,152
09-10	2,385,905	304,599	318,063	628,729	3,637,336	470,000	2,529,642
10-11	1,152,341	293,297	439,398	597,309	2,482,345	5,764	2,901,355

These figures in the graph do not include fire or school impact fees. The revenues are discussed in more detail in the FY11-12 Revenue Manual.

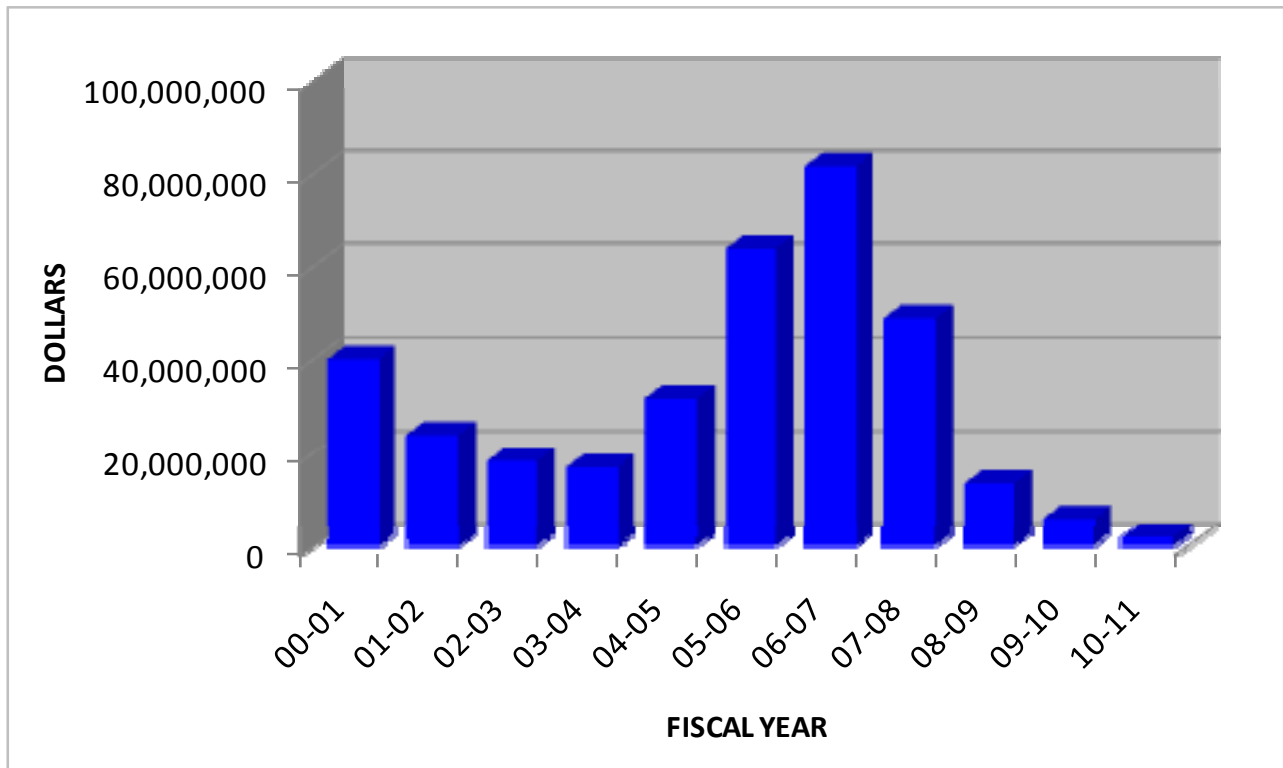
## FINES & FORFEITURES – ACTUAL COLLECTIONS



Revenues from this category are primarily related to confiscated property, library fines, violations of county ordinances and other fines & forfeitures.

The specific revenues are discussed in more detail within the FY11-12 Revenue Manual's Fines and Forfeitures section.

## INTEREST EARNINGS (EXCLUDING IMPACT FEES) ACTUAL COLLECTIONS



The chart shows ten years of interest earning. The results are caused by a combination of factors – interest rates, amount of revenues earned and capital expenditures which deplete funds that are earning interest.

The FY05-06 through FY07-08 period is the year in which valuations increased resulting in high reserve levels. Receipts from bond issues also added to the base from which interest was earned.

Since that time a combination of declining taxable value, interest rate and spend down of bond funds led to the dramatic declines beginning in FY08-09 that continue.

## **Section Two**

# **Presentation of Detailed Analysis of Major County Revenues**

# Explanation of the Statistical Information Provided

<b>Revenue Description:</b>	Description of Type of Revenue
<b>Legal Authorization for Collection:</b>	Resolution, Ordinance, etc., that Authorizes Collection of the Revenue.
<b>Fund and Account Number:</b>	Numerical Location to which Revenues are Deposited (see next page)
<b>Source:</b>	From Whom the Revenues are Generated
<b>Use:</b>	Purposes for Which the Revenues are Spent
<b>Fee Schedule:</b>	Rate Classifications Upon Which Revenue is Based
<b>Method of Payment:</b>	How Revenue is Remitted
<b>Frequency of Collection:</b>	How Often Revenue is Paid
<b>Exemptions:</b>	Any Situations that Allow for Non-Payment or Reduction
<b>Expiration:</b>	Date Upon Which Revenue Authorization Expires (if applicable)
<b>Special Requirements:</b>	Any Legal Requirements Necessary Prior to Revenue Collection, Such as Public Hearings
<b>Revenue Collector:</b>	Agency Responsible for Collection

The information presented in the section, "Understanding the Account Number" reflects Oracle/J.D. Edwards "One World" structure for identifying accounts. This system became effective in November 1998 and combined two separate systems – the Board of County Commissioners' IBM system, and the Clerk of Circuit Court's Hewlett Packard (HP) system.

The Oracle/J.D. Edwards system subscribes to the State of Florida's Chart of Accounts nomenclature, but is based upon the concept of "business units."



## Understanding the Account Number

The account string is divided into a series of different numerical groups connected by hyphens. Using the account number for "Property Tax General" (GC5000000100.311100.9000) as an example, the following classifications are noted.

<b>GC</b>	<b>50000</b>	<b>00100</b>	<b>311100</b>	<b>9000</b>
Department/ Division	Program	Fund (001) Subfund (00)	Object Code	Subsidiary

A "subledger" can also be added up to eight places. That number can link a specific revenue to a type of expenditure providing a direct relationship between these two major categories. Emphasis in this book is upon the "Fund/Subfund".

**Fund Groups** are as follows:

- 001 General Fund
- 100 Special Revenue Funds
- 200 Debt Service Funds
- 300 Capital Project Funds
- 400 Enterprise Funds (Including Enterprise Debt Service)
- 500 Internal Service Funds
- 600 Trust and Agency Funds
- 800 Clearing Funds – Not Interest Earnings

**Revenue Classification Program Numbers** are as follows:

(Note: X's indicate further subdivision not necessarily shown)

- 31X.XXX Taxes
  - 311.XXX Ad Valorem Taxes
  - 312.XXX Local Option, Use & Fuel Taxes
  - 314.XXX Utility Service Taxes
  - 315.XXX Other General Taxes
  - 316.XXX Other General Taxes
  - 319.XXX Other General Taxes

- 32X.XXX Permits, Fees & Special Assessments
  - 322.XXX Permits
  - 323.XXX Franchise Fees
  - 329.XXX Other Permits and Fees
  
- 33X.XXX Intergovernmental Revenues
  - 331.XXX Federal Grants
  - 333.XXX Federal Payments in Lieu of Taxes
  - 334.XXX State Grants
  - 335.XXX State Shared Revenues
  - 336.XXX State Payments in Lieu of Taxes
  - 337.XXX Grants from Other Local Units
  - 338.XXX Shared Revenues from Other Local Units
  - 339.XXX Payments from Other Local Units in Lieu of Taxes
  
- 34X.XXX Charges for Services
  - 341.XXX General Government (not court related)
  - 342.XXX Public Safety
  - 343.XXX Physical Environment
  - 344.XXX Transportation
  - 345.XXX Economic Environment
  - 346.XXX Human Services
  - 347.XXX Culture/Recreation
  - 348.XXX Court Related Revenues
  - 349.XXX Other Charges for Services
  
- 35X.XXX Judgments, Fines and Forfeitures (Not Court Related)
  - 351.XXX Court Related Judgments and Fines
  - 352.XXX Fines
  - 353.XXX Fines
  - 354.XXX Fines
  - 355.XXX Federal Fines and Forfeiture
  - 356.XXX State Fines and Forfeitures
  - 358.XXX Forfeits
  - 359.XXX Other Judgments, Fines and Forfeitures
  
- 36X.XXX Miscellaneous Revenues
  - 361.000 Interest and Other Earnings
  - 362.XXX Rents and Royalties
  - 364.XXX Sales Disposition of Fixed Assets
  - 365.XXX Sales of Surplus Materials and Scrap

366.XXX Contributions and Donations from  
Private Sources

367.XXX Licenses

368.XXX Pension Fund Contributions

369.XXX Other Miscellaneous Revenues

38X.XXX Other Sources

381.XXX Non Operating

382.XXX Contribution from Enterprise Operations

383.XXX Proceeds such as Installment Purchases  
Proceeds/Capital Lease Inception

384.XXX Proceeds such as Debt

385.XXX Proceeds such as those from of Refunding  
Bonds

386.XXX Intergovernmental Transfer from Constitutional  
Fee Officers

387.XXX Article V

388.XXX Proceeds of General Capital Asset Dispositions

389.XXX Proprietary Non-Operating Sources

39X.XXX Other Sources

390.XXX Depreciation on Fixed Assets Acquired in  
Contributed Capital

392.XXX Extraordinary Items (Gain)

393.XXX Special Items (Gain)

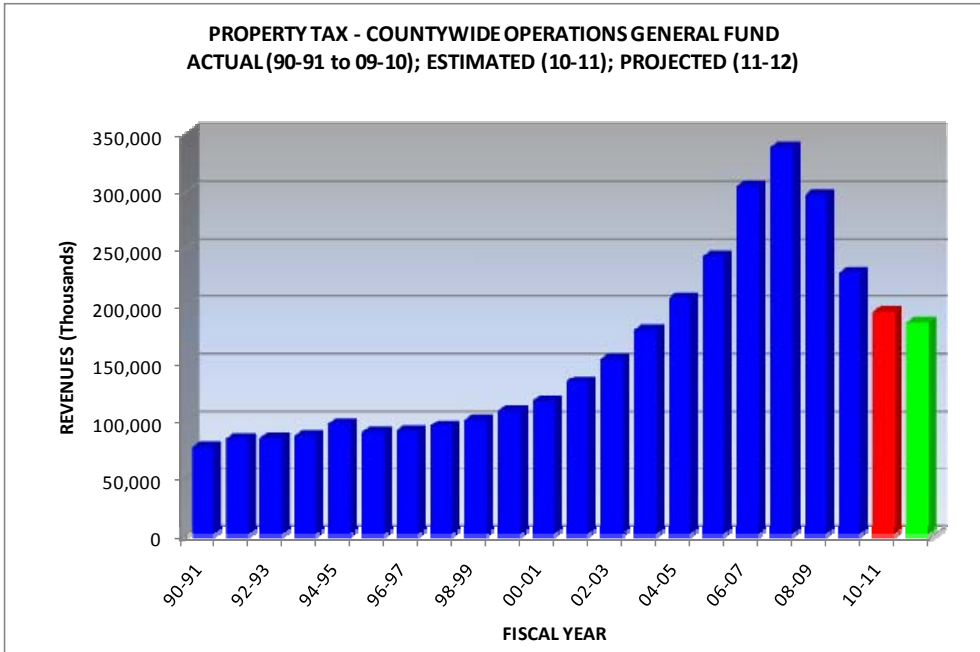
## **PROPERTY TAXES**

Property taxes include charges levied by the local unit of government against the income, and wealth of a person (natural or corporate). The major categories include separate millages for Countywide Operations, Conservation 2020 (a.k.a. Preservation Lands MSTU), Library, Unincorporated Countywide Municipal Services Taxing Unit and All Hazards Protection.

# PROPERTY TAX-COUNTYWIDE OPERATIONS GENERAL FUND

<i>REVENUE DESCRIPTION:</i>	Ad valorem tax based upon the assessment of the taxable value of property in Lee County.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Florida Statute 200.065; Resolution 11-09-30 for current millage.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	General Fund GC5000000100.311100.9000
<i>SOURCE:</i> <i>USE:</i>	Lee County Property Owners All General Purposes
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS</i> <i>REVENUE COLLECTOR:</i>	3.6506 per \$1,000 of taxable value of property for Fiscal Year 2008-09 Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit. Current year property taxes are received from December through April. A discount of 4% is granted for immediate payment. Numerous exemptions exist. Especially note Chapter 196, Florida Statutes use of \$50,000 Homestead Exemption. Tax assessed annually by the Board of County Commissioners. Two public hearings, with appropriate public notice, pursuant to Florida Statute 200.065. Tax Collector/Recorded by Clerk of Circuit Court, Finance Department

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	77,267	
91-92	84,231	9.0
92-93	84,749	0.6
93-94	86,813	2.4
94-95	98,012	12.9
95-96	89,899	-8.3
96-97	90,719	0.9
97-98	95,956	5.8
98-99	101,275	5.5
99-00	109,078	7.7
00-01	116,876	7.1
01-02	134,229	14.8
02-03	153,815	14.6
03-04	179,562	16.7
04-05	206,267	14.9
05-06	242,820	17.7
06-07	304,408	25.4
07-08	338,317	11.1
08-09	296,961	-12.2
09-10	228,933	-22.9
10-11	194,948	-14.8
11-12	185,894	-4.6

# PROPERTY TAX-COUNTYWIDE OPERATIONS GENERAL FUND

<b>DISCUSSION</b>
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Changes in millage rates and taxable value from FY87-88 to FY11-12 are listed in the following table:

Fiscal Year	Millage Rate	Adjustment	Percent Change in Taxable Value
1987-88	3.841		10.6
1988-89	4.141	0.3000	5.7
1989-90	4.885	0.7440	15.9
1990-91	4.785	-0.1000	15.3
1991-92	4.785	0.0000	9.8
1992-93	4.685	-0.1000	2.3
1993-94	4.685	0.0000	2.9
1994-95	5.1501	0.4651	2.8
1995-96	4.5751	-0.5750	3.7
1996-97	4.4751	-0.1000	3.3
1997-98	4.4751	0.0000	4.1
1998-99	4.4751	0.0000	5.3
1999-00	4.4751	0.0000	8.1
2000-01	4.3277	-0.1474	10.5
2001-02	4.3277	0.0000	14.2
2002-03	4.3277	0.0000	15.8
2003-04	4.3277	0.0000	17.0
2004-05	4.2612	-0.0665	16.4
2005-06	3.9332	-0.3280	27.5
2006-07	3.5216	-0.4116	40.0
2007-08	3.6506	0.1290	7.6
2008-09	3.6506	0.0000	-12.4
2009-10	3.6506	0.0000	-23.2
2010-11	3.6506	0.0000	-14.2
2011-12	3.6506	0.0000	-4.3

## HISTORICAL PERSPECTIVE

Property tax revenue is a function of annual change in assessments, and the setting of millage by County Commissioners and, most recently, laws approved by the Florida legislature. This section highlights selected specific changes in millage rates.

The .5750 reduction in the chart above from FY94-95 to FY95-96 is the result of a .4050 mill elimination of the Solid Waste levy, and a .1700 mill shift from the General Fund to the Unincorporated MSTU, in response to the municipalities' concerns regarding dual taxation.

The figures for 1990-2011 on the previous page reflect actual collections. The 1995 revenue increase of 12.9% reflects revenue growth caused primarily by the millage increase from 4.6850 to 5.1501. This increase helped to fund, in part, solid waste operations in lieu of special assessments. That levy was removed in FY96 with a resulting decline in revenue.

In FY95-96, 0.3700 mills was shifted from Countywide to Unincorporated MSTU to reflect a concern expressed by municipalities that certain county facilities (especially regional parks) costs were being borne by city residents, who were already paying for city parks and recreation.

In FY96-97, the millage rate was reduced by 0.1000 mills reflecting an additional shift from the Countywide to Unincorporated MSTU. Between FY96-97 and FY99-00, the millage rate remained unchanged as the growth in taxable value accelerated at an increasing rate reaching 10.5% for FY00-01. The millage rate was lowered by 0.1474 mills for

# PROPERTY TAX-COUNTYWIDE OPERATIONS

## GENERAL FUND

FY00-01 to reflect the disposition of the remainder of the taxpayer's relief fund to voters. The taxpayer's relief fund was established during the FY99-00 budget hearing in September, 1999 when the Sheriff's budget was in dispute. The dispute was eventually resolved after the Sheriff's budget was appealed to the Governor's Cabinet in Spring, 2000. At the final budget hearing in September, 2000 for the FY00-01 budget, the BOCC returned the remaining dollars in the fund through the millage reduction.

For FY01-02 and through FY03-04, the millage rate remained unchanged at 4.3277. Taxable value continued to increase in excess of 10% annually.

The millage rate was reduced to 4.2612 for FY04-05 and to 3.9332 in FY05-06 reflecting a decision by the BoCC to provide a reduction on tax levied in light of the unprecedented growth in new construction and taxable value.

In FY06-07, taxable value increased by a record 40% and the millage rate was further reduced to 3.5216.

### **ACTION BY THE FLORIDA LEGISLATURE FOR FY07-08**

Responding to taxpayer concern about increasing property taxes, the Florida Legislature on June 14, 2007 approved HB 1B which provided specific requirements that restricted the growth of property tax revenues. For Lee County, a growth limitation of 93% of the "roll back" millage rate plus new construction and other adjustments to value was placed on property tax revenues that could be collected in FY07-08. The "roll back" rate represents a millage rate which when multiplied by the FY07-08 taxable value will not yield any more revenue than the collections authorized for FY06-07. Because virtually all of the growth in taxable value between FY06-07 and FY07-08 was in new construction, it was possible to add 7% back to the 93% reduction resulting in virtually no growth in overall property tax revenue in FY07-08. The ability to exceed these growth limitations was related to the vote of the governing body.

It was also decided to eliminate the capital improvements millage for FY07-08 and move the revenues into the General Fund. Therefore a millage rate for FY07-08 of 3.6506 was adopted.

The legislature also authorized a special election for January 29, 2008 which contained several constitutional amendments that affect property tax collections:

1. Increase the \$25,000 homestead exemption by another \$25,000 for properties which a total taxable value of at least \$75,000. The \$25,000 to \$50,000 increment would still be taxable.
2. Allow the portability of "Save Our Homes" up to \$500,000.
3. Cap growth in non homesteaded property at 10%.

These proposals were approved by the voters.

### **PROPERTY TAXES FOR FY08-09 THROUGH FY11-12**

The effect of the constitutional amendments as well as more difficult economic conditions resulted in a decline in property values from \$96.488 billion to \$84.528 billion for a reduction of 12.4%. The millage rate of 3.6506 has not changed for four years resulting in FY08-09 revenues of \$296,961,133; FY09-10 revenues of \$228,933,957 & FY10-11 estimated revenues of \$194,948,000.

These figures are closely monitored on a monthly basis. A major determination for FY09-10 will be changes in the assessment of property values.

The BoCC did not adopt the roll back rate for FY11-12 General Fund revenues of \$185,893,835.







# PROPERTY TAX – CAPITAL IMPROVEMENTS INCLUDING PRESERVATION LANDS MSTU (CONSERVATION 2020)

## DISCUSSION

### HISTORICAL PERSPECTIVE

Property tax revenue is a function of annual change in assessments, the setting of millage by County Commissioners and, most recently, laws approved by the Florida legislature. This section highlights specific changes in millage rates for Capital Improvements and Conservation 2020.

A. 0.021 millage rate increase occurred from FY87-88 to FY88-89. No further changes occurred until FY92-93. The 0.2 mills set aside for the Flint Pen Strand expired in FY91-92. The Board of County Commissioners retained 0.1 mills of that total to help offset budget deficits caused by substantial reductions in assessed value growth. The other 0.1 mill was transferred to the Property Tax – Capital Improvement Program to begin to build a reserve for expenditures associated with Florida Gulf Coast University. The millage rate was reduced by 0.060 mills from FY93-94 to FY94-95, reflecting a decline in capital projects to be funded from property taxes.

In FY95-96, a dramatic reduction of 0.2000 mills occurred because of a policy change that park projects were no longer to be funded from CIP property taxes (only from impact fees and tourist development funds). This policy resulted in a surplus of funds in reserves that are available for projects. In addition, it was the intent to reduce overall property tax millage, and one method was to lower capital improvement property taxes.

The substantial increase in growth beginning in FY98 is the result of implementing a voter approved millage of 0.5000 for Conservation 2020 – the purchase of environmentally sensitive lands. For FY97-98, this new millage brought in \$10.5 million in revenues. The balance came from CIP reserves in FY97-98. The implementation of Conservation 2020 resulted in a 198% increase in revenues. The millage increased from 0.2720 to .7720.

On September 23, 1998, the Board of County Commissioners voted to increase the Capital Improvement millage by 0.0812 mills in FY98-99 for the first year of a seven-year financing plan to pay for installation of an 800 MHz radio system. The system cost \$10.9 million but was repaid over a seven-year period at an annual cost of \$1,794,510. Interest charges were estimated to be \$1,661,571 in excess of the purchase price. The \$10.8 million from property taxes is part of an estimated total cost of \$13.3 million. The system was paid off in FY05-06.

The FY98-99 millage increased for the CIP portion from 0.2720 to 0.3532 to accommodate the 800 MHz radio system. In FY99-00, the CIP portion of the millage was again raised from 0.3532 to 0.5124 to provide increased levels for reserves which had become unacceptably low.

Millage rates for Capital Improvements remained unchanged from FY99-00 to FY05-06. In FY06-07 the millage rate was reduced to 0.4536 as a result of an increase of 40% in taxable value.

Beginning in FY07-08 the Board of County Commissioners did not levy a capital improvement millage and chose to move those revenues into the General Fund. Any potential new capital funds from property taxes would have to be transferred from the General Fund. During this period, existing capital project moneys were spent down through construction and eventual completion of projects. The Conservation 2020 Fund millage rate remained unchanged beginning in FY07-08 at 0.5000 mills with collection of \$46,416,627 in FY07-08, \$40,680,951 in FY08-09; \$31,370,650 in FY09-10 and \$26,701,843 in FY10-11.

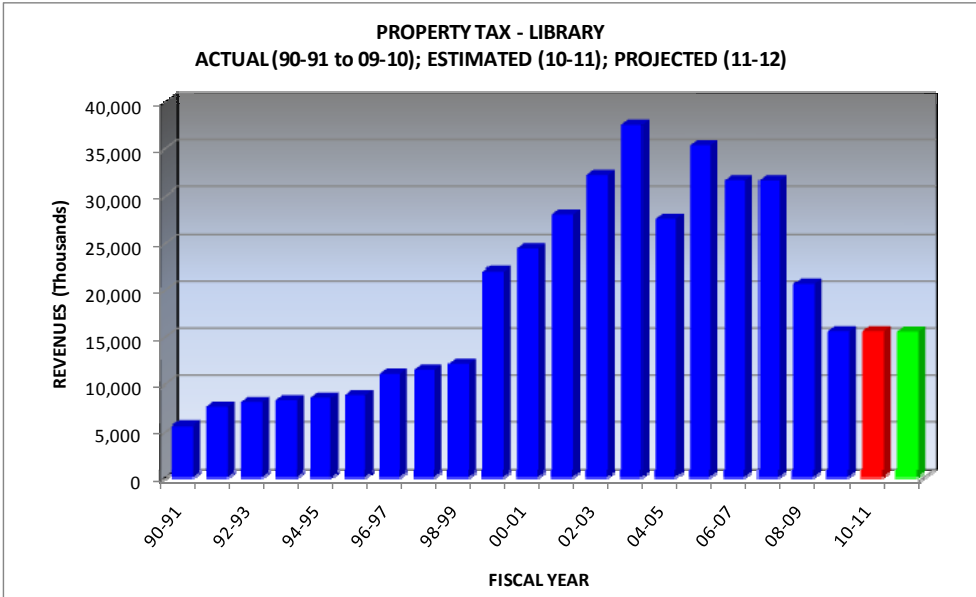
\$25,460,700 is budgeted for FY11-12. The fund has been renamed Preservation Lands MSTU on the property owners tax bill.

These figures are closely monitored on a monthly basis.

# PROPERTY TAX - LIBRARY

<i>REVENUE DESCRIPTION:</i>	Ad valorem tax based upon the assessment of the taxable value of property in Lee County.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Florida Statute 200.065; Res. 11-09-31 for current millage.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Library Fund GC5000014800.311100.9000
<i>SOURCE:</i> <i>USE:</i>	Lee County Property Owners Library Operations
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	0.3541 per \$1000 of taxable value of property in selected areas of unincorporated Lee County. Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit Current year property taxes are received from December through April. A discount of 4% is granted for immediate payment. Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes, regarding use of \$50,000 Homestead Exemption. None Two public hearings, with appropriate public notice, pursuant to Florida Statute 200.065. Tax Collector/recorded by Clerk of Circuit Court, Finance Dept.

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	5,642	
91-92	7,669	35.9
92-93	8,177	6.6
93-94	8,388	2.6
94-95	8,649	3.1
95-96	8,947	3.4
96-97	11,138	24.5
97-98	11,579	4.0
98-99	12,242	5.7
99-00	22,031	80.0
00-01	24,471	11.1
01-02	28,047	14.6
02-03	32,233	14.9
03-04	37,617	16.7
04-05	27,560	-26.7
05-06	35,354	28.3
06-07	31,650	-10.5
07-08	31,643	0.0
08-09	20,728	-34.5
09-10	15,659	-24.5
10-11	15,673	0.1
11-12	15,620	-0.3

# PROPERTY TAX - LIBRARY

## DISCUSSION

Property tax revenue is a function of annual change in assessments, the setting of millage by County Commissioners and most recently, laws approved by the Florida legislature. This section highlights selected specific changes in millage rates.

There have been several millage adjustments over the FY84-85 to FY91-92 period. The rate increased 0.60 mills from FY85-86 to FY86-87; was reduced .014 mills from FY86-87 to FY87-88; raised .013 mills from FY87-88 to FY88-89; and raised another .115 mills from FY88-89 to FY89-90. In FY89-90 and FY90-91, the millage remained stable. However, in FY91-92, the millage was increased .089 mills and again raised .018 mills from FY91-92 to FY92-93. These millage adjustments helped to meet the operating needs of an expanding library system. There was no millage change between FY92-93 and FY96-97.

The Library Millage was raised in FY97 to 0.5755 from 0.4766. The revenue from the increase was used to open two new facilities – the Jupiter Hammon Library in the Dunbar neighborhood; and the South County Regional Library near the Three Oaks community. The same millage level was retained in FY98 and FY99. In FY99-00, the millage was raised to 0.9630 to accommodate construction of new libraries in Lehigh Acres and the expansion of the Cape Coral Library. No change in millage occurred from FY99-00 to FY03-04.

The millage rate was reduced from 0.9630 to 0.6055 in FY04-05 to reflect completion of funding for several major capital projects. That millage rate was maintained in FY05-06 but reduced in FY06-07 to 0.4085 mills as a result of a 40% increase in taxable value and further reduced to 0.3792 in FY07-08, 0.2844 in FY08-09 & FY09-10 and increased to 0.3383 in FY10-11 & 0.3541 (rollback rate) in FY11-12.

The taxable value for the library declined from \$86,757,018,720 in FY07-08 to \$75,652,454,310 in FY08-09 for a 12.8% reduction. In FY08-09 \$20,728,000 was collected compared to \$31,643,436 in FY07-08. Note that revenues declined again in FY09-10 to \$15.659 million and have remained at similar levels through FY11-12.

The county also has an interlocal agreement with the City of Sanibel. Through an interlocal agreement dated January 29, 1992, the county had agreed to disburse to the City of Sanibel up to 77% of the library taxes collected from the property owners of the City of Sanibel. Those monies were used only to maintain and operate the library within the city limits. Capital expenditures were also funded from these monies. In FY01-02, monies through this interlocal agreement totaled \$1,913,778, \$2,160,671 in FY02-03, \$2,368,089 in FY03-04, \$1,574,204 in FY04-05 and \$1,510,673 in FY05-06. In FY06-07, Sanibel created its own separate library district. They are no longer County funded.

The Town of Fort Myers Beach has a separate independent library district with a 2011 millage rate of 0.4999, which is expected to generate \$1,546,924 from property taxes in FY11-12 (at 100% collection rate).

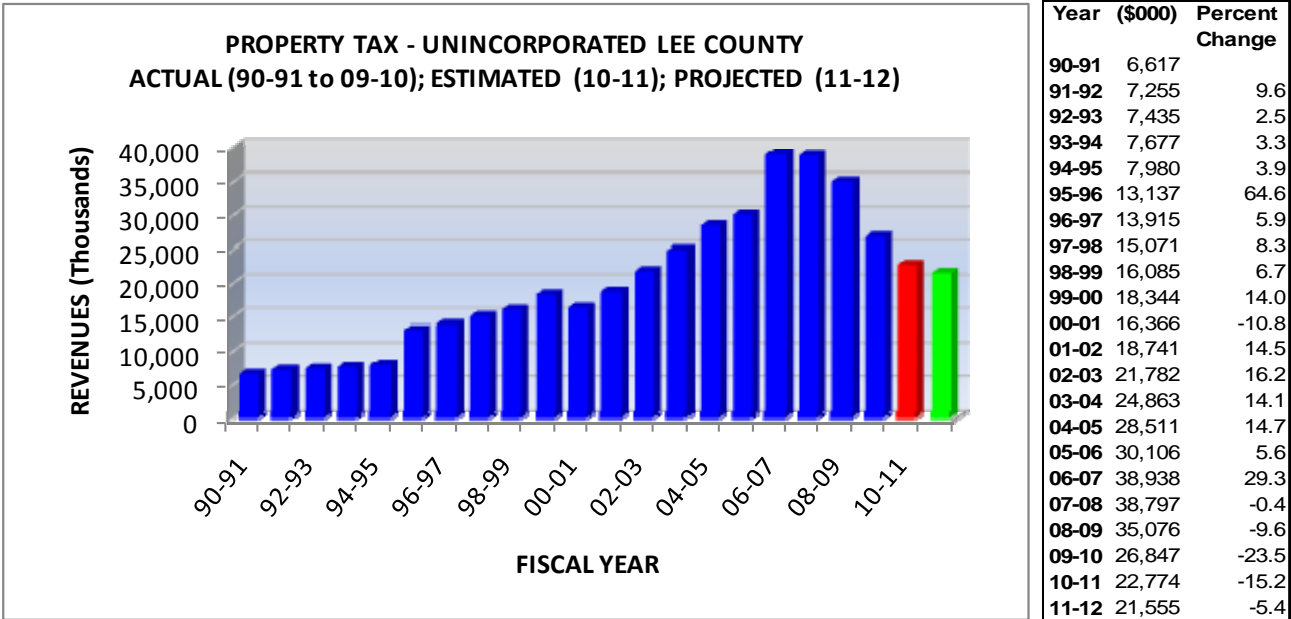
A new main library facility is under construction in downtown Fort Myers funded from monies that were available several years ago when valuations were higher.

# PROPERTY TAX

## UNINCORPORATED LEE COUNTY MSTU

<i>REVENUE DESCRIPTION:</i>	Ad valorem tax based upon the assessment of the taxable value of property in unincorporated Lee County.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Florida Statute 200.065; Resolution 11-09-32 for current millage.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) GC5000015500.311100.9000
<i>SOURCE:</i> <i>USE:</i>	Lee County property owners. Provides services to the Unincorporated areas of Lee County within the MSTU Fund.
<i>FEE SCHEDULE:</i>	0.8398 per \$1000 of taxable value of property in Unincorporated Lee County
<i>METHOD OF PAYMENT:</i>	Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit.
<i>FREQUENCY OF COLLECTION:</i>	Current year property taxes are received from December through April. A discount of 4% is granted for immediate payment.
<i>EXEMPTIONS:</i>	Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes, regarding use of \$50,000 Homestead Exemption.
<i>EXPIRATION:</i>	None.
<i>SPECIAL REQUIREMENTS:</i>	Two public hearings, with appropriate public notice, pursuant to Florida Statute 200.065.
<i>REVENUE COLLECTOR:</i>	Tax Collector/recorded by Clerk of Circuit Court – Finance Dept.

### FISCAL HISTORY AND REVENUE PROJECTIONS



# PROPERTY TAX

## UNINCORPORATED LEE COUNTY MSTU

### DISCUSSION

Property tax revenue is a function of annual change in assessments, the setting of millage by County Commissioners and, most recently, laws approved by the Florida legislature. This section highlights selected specific changes in millage rates and the effect of the incorporation of Fort Myers Beach and Bonita Springs upon this revenue source.

Between FY84-85 and FY90-91, annual taxable valuation for the Unincorporated MSTU increased an average of 12%. The 1991-92 economic recession was a factor that led to dramatic changes in FY91-92. Assessed value for the Unincorporated MSTU in FY91-92 rose 10% over FY90-91, followed by only a 3.3% increase in value for FY92-93 over FY91-92. The growth rate for FY92-93 to FY93-94 was 3.9%, 4.0% from FY93-94 to FY94-95 followed by a 4.8% growth rate from FY94-95 to FY95-96. FY96-97's taxable value declined by 3.6% reflecting the creation of the Town of Fort Myers Beach. However, the taxable value increased by 5.8% in FY97-98 over FY96-97 recovering the loss incurred by the removal of Fort Myers Beach assessments plus an additional \$259 million in value. The taxable value continued to increase annually through FY00. The effect of the incorporation of Bonita Springs resulted in a 10.7% decline in valuation for FY00-01 for Unincorporated Lee County.

Prior to FY89-90, there were a variety of millage changes in the Unincorporated MSTU Fund, ranging from a low of .4400 in FY85-86, to a high of .5160 in FY88-89. In FY89-90, the millage rate was set at .6704 and, through FY94-95, did not change. However, in FY95-96, the rate was increased by 0.3900 in response to a concern from municipalities that city residents were being taxed for certain county services in the General Fund, but not receiving the benefits. In response to this concern, the General Fund millage was reduced, and the Unincorporated MSTU millage increased. In addition, .0200 mills were shifted from the All Hazards to the Unincorporated MSTU. Those millage increases explain the 65% growth increase from FY94-95 to FY95-96. The millage rate was increased again in FY96-97 by 0.1000 as a result of a shift from General Fund millage and 0.0510 from FY98-99 to FY99-00 in order to pay for intersection improvements and alleviate road congestion. The millage rate did not change from FY99-00 to FY04-05. It was reduced in FY05-06 to 1.0028 and to 0.9300 in FY06-07 both reflecting reductions to help mitigate large increases in taxable value during those years.

This revenue is used to provide operating funds for county services that are comparable to certain activities provided by cities. Included are: Development Review, Environmental Sciences, Zoning, analysis of Developments of Regional Impact, Codes and Building Services, Construction Licensing, Building and Zoning inspections, plans review, and Community Redevelopment Area operations. This property tax supplements user fees that are also charged for many of these services. Property owners within the cities of Bonita Springs, Cape Coral, Fort Myers, Sanibel, and the Town of Fort Myers Beach do not pay this property tax.

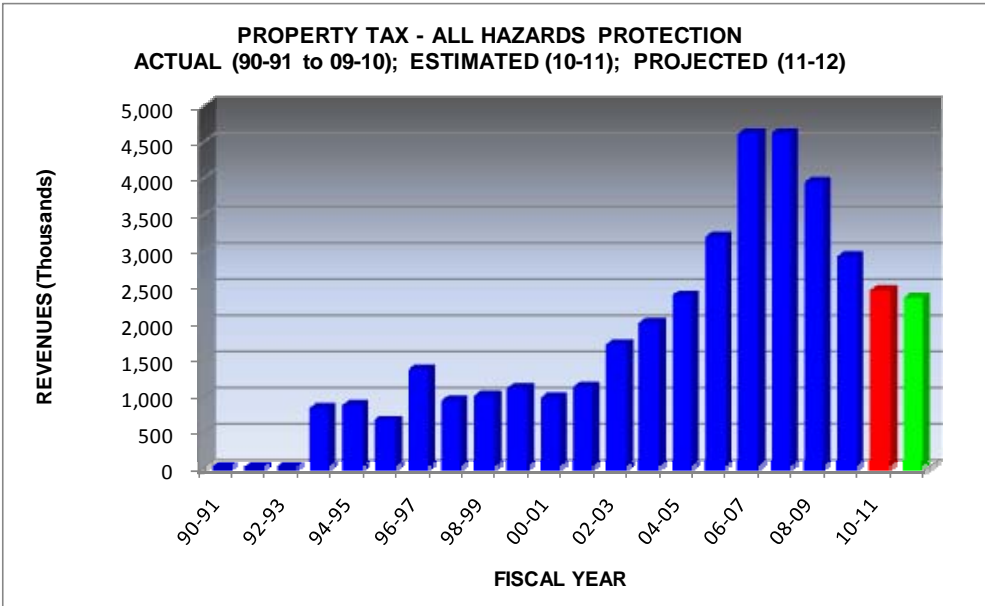
The figures for FY90-91 to FY10-11 reflect actual collections. The collections for FY06-07 were the highest level of receipts ever recorded and reflect rebounds from reductions in FY96-97 due to the incorporation of the Town of Fort Myers Beach and in FY00-01 due to the incorporation of the City of Bonita Springs along with substantial growth in taxable value. Revenues for FY07-08 were similar to FY06-07.

The Unincorporated MSTU taxable value declined from \$48.128 billion in FY07-08 to \$43.473 in FY08-09 for a decline of 9.7%. The millage rate for FY08-09 remained unchanged from FY07-08 at 0.8398. Revenue collections in FY08-09 were \$35,076,451. For FY09-10 (with no millage change) revenue collected was \$26,846,949. The FY10-11 revenues were \$22,773,842. The FY11-12 budget was \$21,555,068. There was no adjustment in millage which has been consistent for the past five years.

# PROPERTY TAX - ALL HAZARDS PROTECTION (UNINCORPORATED)

<i>REVENUE DESCRIPTION:</i>	Ad valorem tax based upon the assessment of the taxable value of property in unincorporated Lee County.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Ordinance 97-08; Florida Statute 200.065; and Resolution 11-09-33 for current millage
<i>FUND: ACCOUNT NUMBER</i>	Hazardous Response GC5000018200.311100.9000
<i>SOURCE: USE:</i>	Lee County property owners. Monies for training, planning materials to implement an incident command system, equipment purchase to remove fuel spills from water and the upgrade of two school facilities as special care centers for the frail and handicapped. Funds are also used for upgrading facilities for use as hurricane shelters.
<i>FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:</i>	0.0693 per \$1,000 of taxable value of property. Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit. Current year property taxes are received from December through April. A discount of 4% is granted for immediate payment. Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes, regarding use of \$50,000 Homestead Exemption. None. Two public hearings, with appropriate public notice, pursuant to Florida Statute 200.065. Tax Collector/recorded by Clerk of Circuit Court – Finance Dept.

## FISCAL HISTORY AND REVENUE PROJECTIONS



Fiscal Year	(\$000)	Percent Change
90-91	0	
91-92	0	0.0
92-93	0	0.0
93-94	854	0.0
94-95	890	4.2
95-96	679	-23.7
96-97	1,381	103.4
97-98	953	-31.0
98-99	1,015	6.5
99-00	1,111	9.5
00-01	991	-10.8
01-02	1,134	14.4
02-03	1,714	51.1
03-04	2,021	17.9
04-05	2,392	18.4
05-06	3,204	33.9
06-07	4,611	43.9
07-08	4,611	0.0
08-09	3,950	-14.3
09-10	2,925	-25.9
10-11	2,473	-15.5
11-12	2,351	-4.9

# PROPERTY TAX - ALL HAZARDS PROTECTION (UNINCORPORATED)

## DISCUSSION

Property tax revenue is a function of annual change in assessments, the setting of millage by the Board of County Commissioners and, more recently, laws approved by the Florida legislature. *The area taxed was the same as the Lee County Unincorporated MSTU (only unincorporated areas of the county) until FY02-03 when the City of Cape Coral chose to levy the tax.* This section highlights selected specific changes in millage rates.

The All Hazards Protection District is a collection of taxes from all properties in Unincorporated Lee County. This was a new property tax authorized but never implemented until FY93-94. In FY95-96, the millage rate was lowered by .0200 due to a surplus in the account. The millage rate was raised in FY96-97 by 0.0596 mills to 0.1129 in order to raise the fund level that was depleted by the flooding that occurred during Summer, 1996. In FY97-98, the millage was lowered by 0.0396 mills to .0733 where it remained through FY06-07. However, revenue reductions in FY95-96 and FY00-01 were the result of the incorporations of the Town of Fort Myers Beach in 1996 and the City of Bonita Springs in 2000.

The Board of County Commissioners at its September 20, 2000 budget hearing decided to change the funding for three hurricane shelter projects from the All Hazards Fund to the General Fund. These projects include Dunbar High School Improvements, East County Middle School improvements and Faith Assembly Church improvements for a total cost of \$505,000. Emphasis continues to be placed upon using this funding source for the provision of hurricane shelters.

Beginning in FY02-03, the City of Cape Coral was assessed for the All Hazards Fund. The funds are collected by Lee County with Cape Coral's portion estimated to be 27% for FY07-08. The addition of Cape Coral accounts for the large increase from FY01-02 to FY02-03. Revenues from FY03-04 through FY06-07 continued to grow due to increases in taxable value.

The taxable value for the All Hazards Taxing District which includes the City of Cape Coral declined from \$69,150,758,138 in FY07-08 to \$59,207,614,510. With no change in the millage rate for FY08-09, the valuation reduction led to a projected 15% reduction in revenue resulting in a budget of \$3,914,825 for FY08-09 and actual revenue collections of \$3,949,542.

With no millage change for FY09-10 actual revenues collected were \$2,922,787. Continued in FY10-11 was the same millage rate of 0.0693 and that level was recommended for FY11-12. Revenues collected in FY10-11 were \$2,473,482 and \$2,351,004 was budgeted for FY11-12.





## **OTHER TAXES**

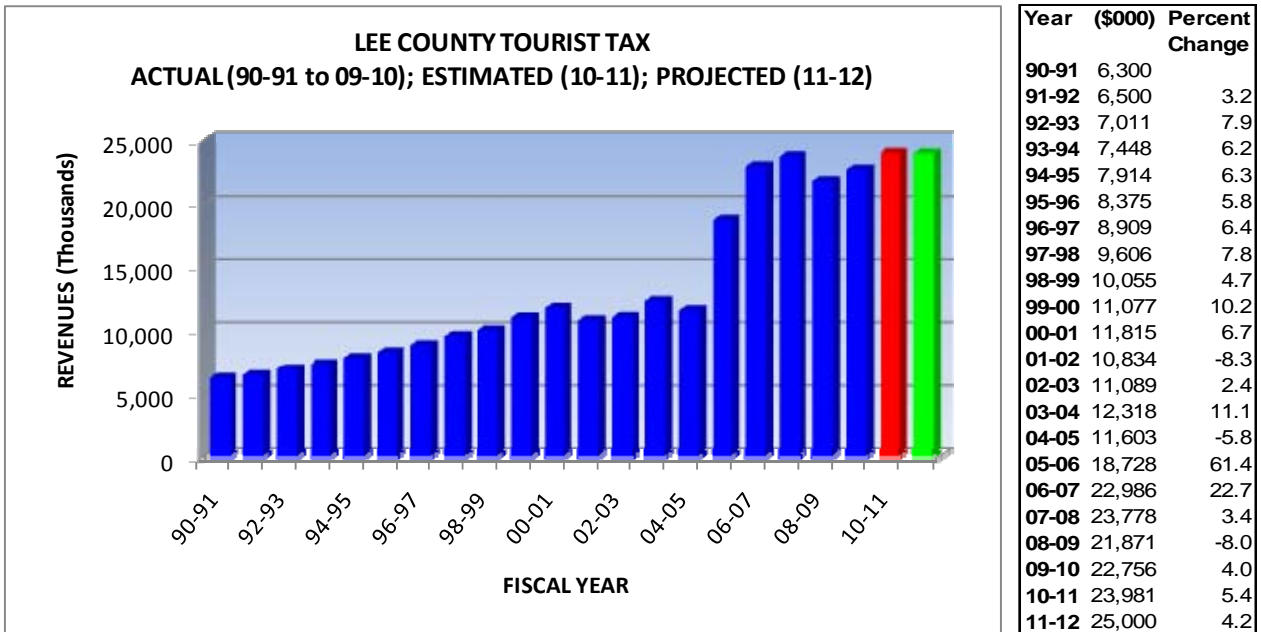
Other taxes include charges levied by the local unit of government against the income, and wealth of a person (natural or corporate) that are not ad-valorem (property taxes). Specific types of taxes include sales and use taxes (imposed upon sale or consumption of goods and services levied locally). The most well known sales and use taxes include tourist development taxes, ninth cent and seven-cent voted gas taxes, and the five and six cents local option gas taxes.

Franchise fees are also included. These are fees levied on a corporation or individual by the local government in return for granting a privilege or permitting the use of public property subject to regulations. The most well-known franchise fees are for electricity, water, sewer and solid waste.

# LEE COUNTY TOURIST TAX

<i>REVENUE DESCRIPTION:</i>	Revenue is derived from tax on Hotel/Motel/Apartment/Condominium/Resort/Mobile Home Parks, etc. for occupancy less than six (6) months.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	1987 H.B. 453; Florida Statutes 125.0104 Lee County Ordinances 82-33; 85-44; 88-1; 88-2 ,07-28 (10/23/07) Ordinance 09-01 (1/13/09)
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Tourist Tax GC5000017400.312100.9000
<i>SOURCE:</i> <i>USE:</i>	Tax on hotel/motel/condominium accommodations Monies are distributed as follows: <b>(See Discussion for more Info.)</b> 26.4% - Beach Improvements (Acct. #GC5810130101.381000.917400) 20.0% - Debt Service Payments for the Lee County Stadium (Acct. #GC5810122660.381000.917400) 53.6% - Operation of the Visitor & Convention Bureau (Acct. #GC5000017400.312100.9000)
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIRMENTS:</i> <i>REVENUE COLLECTOR:</i>	Rental fee of 5% assessed upon any living quarter for a period less than six (6) months, raised from 3% effective January, 2006. Payment made directly by establishment to Tax Collector Monthly None None Percentage distribution described above under "Use" Enforcement is administered by Clerk of Circuit Court and Internal Auditor.

## FISCAL HISTORY AND REVENUE PROJECTIONS



# LEE COUNTY TOURIST TAX

## DISCUSSION

Tourist Tax is generated from a 5% charge on “room charges” within the broader base of taxable sales from transient rental facilities. Subject to these taxes are most rents, leases, or lets which have been contracted for periods of six months or less; or, living accommodations in hotels, motels, apartment houses, rooming houses, mobile home parks, etc. Statewide, the room charges have averaged 70% of taxable sales. However, Lee County has averaged a higher level due to the large number of persons who reside in the area for an extended period of time up to six months. An increased fee from 2% to 3% in May, 1988, along with local responsibility for collections, has resulted in higher revenues, beginning in 1989. In January, 2006 the tax was raised from 3 to 5%.

The 1990-1992 period was a difficult economic time for both Florida and the United States. The economic recession was especially difficult on the finance, real estate, and construction sectors of the economy. These sectors are very important factors in Florida’s economy. However, the tourist industry, as reflected in tax monies, sustained itself well in Lee County during this time. The growth in revenue continued during the early 1990’s although at a reduced rate. The lowest growth rate was 3.2% from FY90-91 to FY91-92. The growth rate resumed a higher level for FY92-93 and reached its highest level in FY99-00 at 10.2%.

The September 11, 2001 terrorist attacks occurred at the very end of FY00-01. The reduction in travel is seen in the revenue figures for FY01-02. However, the losses in Lee County were less than in other areas such as Central Florida where there is greater dependence upon tourists arriving by air. Revenues in FY02-03 increased over the previous year but did not rebound to the FY00-01 level.

The substantial revenue growth in tourist taxes had allowed a “surplus” to develop in the 13.4% allocation for debt service. Excess revenues may be used once debt service is paid for tourist related activities within the scope of the ordinance that established the tourist tax.

FY05-06 includes nine months of the highest rate (5%) and are reflected in the substantial growth. FY06-07 was the first full year at the 5% rate with revenue collections (\$22.9 million) that were 22.7% above FY05-06 and 98.1% above FY04-05. FY07-08 revenues grew at a modest 3.4%. FY08-09 revenues were \$21,870,868. FY09-10 revenues were \$22,755,557. FY10-11 revenues were \$23,980,741 – the highest ever recorded. The FY11-12 estimate is in the \$25,000,000 range assuming that the prior level can be maintained.

### **The Effect of Hurricane Charley**

On Friday, August 13, 2004, Hurricane Charley hit southwest Florida, the first major storm to strike the area in 44 years. This Category 4 hurricane with winds in excess of 140MPH unleashed its greatest damage on Punta Gorda and Port Charlotte upon landfall in Charlotte Harbor in Charlotte County. However, hurricane force winds affected much of Lee County including Fort Myers and Cape Coral. The barrier islands of Sanibel – Captiva, North Captiva, Pine Island and Fort Myers Beach were especially affected by hurricane force winds, rain and storm surge.

The barrier islands are major contributors to tourist tax revenue. The storm struck with six weeks remaining in the FY03-04 fiscal year. By the end of August, 2004, \$11.5 million had been collected in tourist taxes. The total collections for FY03-04 reached approximately \$12.0 million. Although tourist activity diminished for the remainder of FY03-04, many of the hotel rooms were occupied by persons associated with such activities as the restoration of electricity and the provision of aid from state and Federal sources as a result of the storm.

Revenues for FY04-05 reached \$11.6 million but was below FY03-04. One factor to consider was the length of time that resorts, hotels and condominiums (especially on the barrier islands) needed to repair damage. Another factor was the effect of an advertising campaign to promote the area as once again open for business”. In addition, Hurricane Wilma affected the area in October, 2005 and the effect of other hurricanes like Katrina created a summer “hurricane perception” along the entire gulf coast. The major tourism season begins after Thanksgiving and extends generally to Easter.

# LEE COUNTY TOURIST TAX

## DISCUSSION

### Changes in the Allocation of the Tourist Tax

On October 21, 2008, the Tourist Development Council authorized a reallocation of the Tourist Tax. It approved the increase of the debt service portion from 13.4% to up to 20% (one penny of five pennies) to be allocated for "baseball". This was done primarily to allow consideration of a proposal to construct a new spring training facility for the Boston Red Sox but to also continue to retire the debt on the Lee County Sports Complex and provide maintenance funds for both the Hammond Stadium and the City of Palms Park.

On October 28, 2008, the Board of County Commissioners approved an agreement to build a new spring training facility for the Boston Red Sox by 2013. Contingent upon funding is the use of the debt portion of the tax to provide funding. The agreement is for thirty years with two ten year extensions.

On December 5, 2008 the Tourist Development Council recommended revising the revenue distribution as follows:

26.4% - Beach Improvements  
20.0% - Costs Relative to Baseball Including Remaining Debt Service on the Hammond Stadium, Stadium Renovations and payment toward Construction of a new Stadium for the Boston Red Sox initially funded by an interfund loan.  
53.6% - Operation of the Visitor & Convention Bureau  
100.0%

On January 13, 2009, the Board of County Commissioners approved a new Tourist Tax Ordinance 09-01 that redistributes the tourist tax receipts based upon this distribution.

On October 6, 2010, the Tourist Development Tax Revenue Bonds, Series 2010 consisting of Series A, B and C were issued. Series A & B took advantage of the Build America and Recovery Zone Economic Development allocations from the Federal government. These funds were used to construct the new JetBlue Park as a new spring training home for the Boston Red Sox. The Stadium opened for the 2012 Spring Training Season.

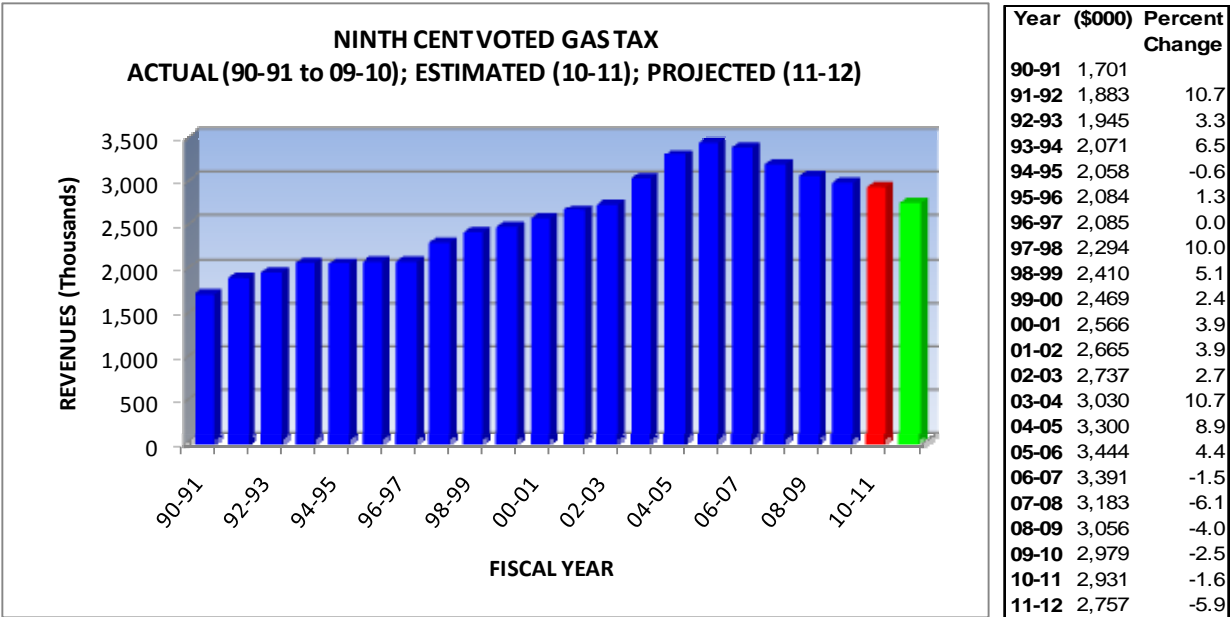
The debt for the Hammond stadium will be paid off in 2016.



# NINTH-CENT (VOTED) GAS TAX

<i>REVENUE DESCRIPTION:</i>	This revenue is a one-cent tax on motor fuels sold in Lee County
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Chapter 336.021, Florida Statutes Ordinance No. 81-11-5. Approved in a November 4, 1981 referendum effective in January, 1982.
<i>FUND:</i>	1990 Road Improvement Revenue Bonds (in August, 1993 became Road Improvement Refunding Revenue Bonds, Series 1993, as a result of refunding). Series 1993 Bonds were refunded at the Road Improvement Revenue Bonds, Series 2003. <i>The bonds were paid off on October 1, 2008.</i>
<i>ACCOUNT NUMBER:</i>	GC5000030700.312300.9000 Effective FY08-09
<i>SOURCE:</i>	Tax on motor fuels from the State of Florida
<i>USE:</i>	Debt service for the Road Improvement Refunding Revenue Bonds, Series 1993, with the balance of the funds deposited into the Transportation Trust Fund.
<i>FEE SCHEDULE:</i>	1-cent per gallon of motor fuel
<i>METHOD OF PAYMENT:</i>	Fuel dealers submit tax to State. State redistributes to cities and counties after deducting 1.4% deal collection allowances and 7.3% in State Administrative Fees. Monies are allocated 100% to Lee County.
<i>FREQUENCY OF COLLECTION:</i>	Monthly
<i>EXEMPTIONS:</i>	None
<i>EXPIRATION:</i>	None
<i>SPECIAL REQUIREMENTS:</i>	Voted by countywide referendum, effective January, 1982.
<i>REVENUE COLLECTOR:</i>	Funds remitted from Florida Department of Revenue are wired into the Pooled Cash bank account.

## FISCAL HISTORY AND REVENUE PROJECTIONS



# NINTH-CENT (VOTED) GAS TAX

## DISCUSSION

The 1992 legislative session officially renamed the Voted Gas Tax as the Ninth-Cent Gas Tax. Historical collections reveal variability with increases until 1990. Administrative procedures at the state level result in collections at the local retail level. The funds are deposited into the Ninth-Cent Gas Tax Trust Fund.

Thirty-five counties levy the Ninth-Cent (Voted) Gas Tax, but they are not required to share the proceeds with municipalities. However, some of the counties that levy the Ninth-Cent Gas Tax do have interlocal agreements with their municipalities. Lee County does not share proceeds from this revenue source with the cities.

There are no deductions for general revenue service charges or refunds. However, a dealer collection allowance is provided for in s. 366.021(1), F.S.

Section 336.021(1) requires that proceeds from the Ninth-Cent Gas Tax be used toward the costs of establishing, operating, and maintaining a transportation system.

Projects from the debt service on the Series 1990 Road Improvement Bonds included East Terry Extension, Pine Ridge Road, College Parkway Widening, Six-Mile Cypress Parkway widening, and a portion of Gladiolus Drive. Excess funds above debt service are transferred into the Transportation Trust Fund (175-1520-381000-2310-000-0000-00) for transportation departmental operations. The balance of the Ninth-Cent (Voted Gas Tax) is a pledged non-ad valorem revenue to a series of bond issues.

On August 5, 1993, the Series 1990 Road Improvement Revenue Bonds were refunded to take advantage of lower interest rates. The Ninth-Cent Gas Tax became the sole pledge to this, and the term of the bonds was reduced to fifteen years. The estimated debt service rose from a maximum of \$955,000 annually to \$1,101,690, with a coverage ratio in excess of 1.35. The Seventh-Cent Gas Tax was removed as a pledged revenue.

On October 31, 2003, the Series 1993 Debt was refunded as the Road Improvement Revenue Bonds, Series 2003 – Bank Note from Wachovia Bank. The debt was fully repaid on October 1, 2008.

Although this tax had not been so severely affected by the advent of increased administrative fees, the economic recession affected collections in FY90-91. Collections in FY91-92 improved in conjunction with increased gallon usage. Revenue growth in FY92-93 and FY93-94 averaged 4.9% but then slowed to virtually no growth in FY94-95 to FY96-97. The FY97-98 figures increased 10% possibly due to audit adjustments from the previous year in addition to growth. That was followed by slower rates of growth in FY98-99 and FY99-00. During the period through FY05-06, revenues continued to increase. A slight decline occurred in FY06-07.

The FY07-08 figures revealed a 6.1% decline over the previous year. FY08-09 through FY09-10 continued a declining trend from \$3.3 million to \$3.1 million). FY10-11 continued to show reductions at \$2.9 million and FY11-12 is budgeted to reflect a 6.9% reduction at \$2.7 million.

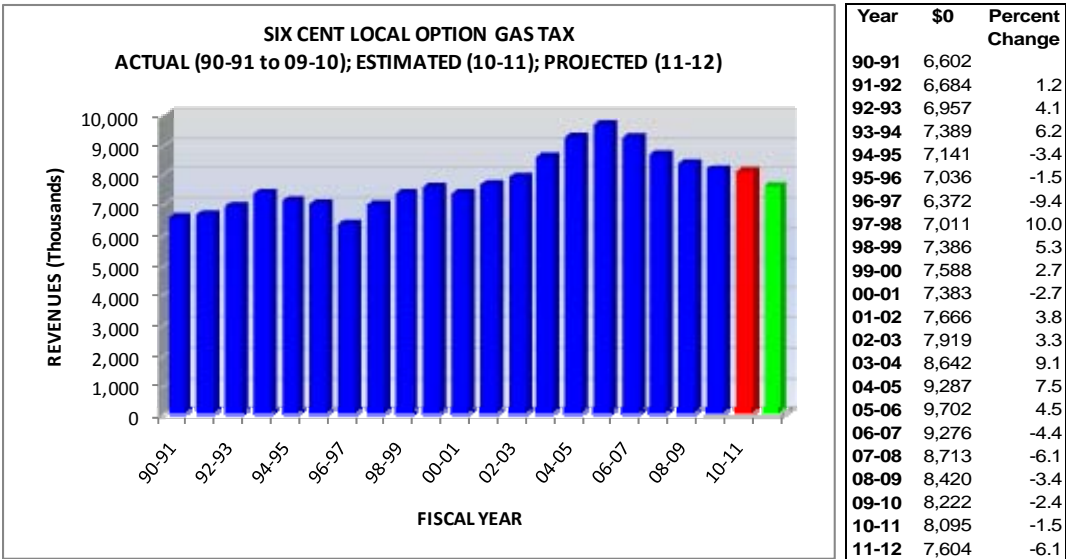
Since FY08-09, there has been no debt payment from the revenue source and the funds are dedicated to capital projects.



# SIX-CENT LOCAL OPTION GAS TAX

<i>REVENUE DESCRIPTION:</i>	This revenue is a six-cent tax on motor fuels sold in Lee County. The tax rate was raised from 4 cents to 6 cents in the summer of 1989.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Florida Statutes 336.025; Chapters 90-110 and 90-132, Laws of Florida Ordinance 89-21
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Transportation Capital Improvements GC5000030700.312410.9000
<i>SOURCE:</i> <i>USE:</i>	Tax on motor fuels from the State of Florida The entire six cents was pledged to the 1993 Series Gas Tax Bonds and 1997 Series Gas Tax Bonds which have been fully repaid. All the funds now are allocated to the Transportation Capital Improvement Fund, where it is informally earmarked for Road Resurfacing and Rehabilitation.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i>  <i>REVENUE COLLECTOR:</i>	6 cents per gallon on motor fuels sold Fuel dealers submit tax to State. State redistributes to cities and counties after deducting 2% in administrative fees, and 1.4% dealer collection allowances. For FY11-12, monies are allocated to cities and Lee County through an interlocal agreement as follows: City of Cape Coral – 24.95%; City of Sanibel – 5.00%; City of Fort Myers – 14.00%; Town of Fort Myers Beach – 1.02%, City of Bonita Springs – 4.54% and Lee County – 50.49%. Monthly None Tax is effective for 30 years from authorization (Expires Aug 21, 2019). The Local Option Gas Tax may be imposed by the Board of County Commissioners if an interlocal agreement is established. The maximum levy is 6 cents. Funds remitted from Florida Department of Revenue are wired into the Pooled Cash bank account.

## FISCAL HISTORY AND REVENUE PROJECTIONS



# SIX-CENT LOCAL OPTION GAS TAX

## DISCUSSION

### Background

Ordinance 84-15 imposed a four-cent local option gas tax in 1984 that expired on August 31, 1989. Ordinance 89-21 imposed a six-cent local option gas tax on June 21, 1989. It became effective September 1, 1989 and expires on August 31, 2019.

The Six-Cent Local Option Gas Tax was pledged to the Local Option Gas Tax Series 1993 and 1997 bond issues. Both are a refunding of the Series 1989 Local Option Gas Tax Bonds. These bonds provided \$38.7 million for the widening of Daniels Parkway, Cypress Lake Drive, Colonial Boulevard Extension, Metro Parkway widening to four lanes, Pine Island Road, Boca Grande, and Bonita Beach Road. These bonds have been paid off (Oct. 1, 2009).

The 1985-1989 collection history reflects a somewhat erratic pattern. After a considerable increase from 1985 to 1986, there was no growth in 1987, and only a 5% increase in 1988. The gains in 1989 and 1990 reflect the effect of an increase in the tax from 4 cents to 6 cents per gallon, which occurred in mid-year, 1989. The economic recession reduced collections in 1991 and 1992.

Pursuant to 336.025 (2)(b), F.S., dealer collection fees are assessed at a composite rate of 1.4%. The Local Option Gas Tax Trust Fund is subject to 7.3% general revenue service charge, per S. 215.20, F.S.

### Agreements with Fort Myers and Sanibel

Various interlocal agreements with the cities regarding distribution have been initiated and amended. For the cities of Fort Myers and Sanibel, the controlling interlocal agreements were entered into and executed on May 31, 1989 (C-890601). Both interlocals are identical with renegotiation available on March 1, 2009 and expiration on August 31, 2019. Fort Myers allocation was 14.0% and Sanibel's allocation as 5.0%.

### Agreement with Cape Coral

For the City of Cape Coral, an interlocal agreement was executed on May 31, 1989. However, it was modified twice (August 30, 1993 and June 27, 1994) with a revision to the expiration now set for December 31, 2023 (C-930835). In August, 1993, an agreement was approved which reduced the County's allocation, and increased Cape Coral's allocation by 2% annually in FY94-95 and FY95-96. Beginning in FY96-97 and thereafter every five years, distribution was to be determined by the population, as set forth by the Metropolitan Planning Organization's permanent population figures. The FY94-95, FY95-96 and FY96-97 Lee County Board of County Commissioners' revenues declined because of this agreement.

On June 19, 1996, the Board of County Commissioners agreed to allocate an additional 2.3% of the county's portion to the City of Cape Coral, in accordance with a long-term agreement that requires the FY96-97 local option gas tax distribution to be based upon an agreed population allocation. This further reduced the County's portion.

In July 2002, the increase in Cape Coral's population resulted in a further reduction to Lee County's allocation to 50.8%. This was effective in FY02-03. An adjustment made in May, 2006 was made for FY06-07 in which Cape Coral's percentage increased from 23.80% to 25.52%. That adjustment was in place for five years (through FY10-11). It was adjusted again effective January, 2012 to 24.95% for another five year period.

### Agreement with Fort Myers Beach

On April 17, 1996, the Board of County Commissioners agreed to give 2.31% of its county allocation to the Town of Fort Myers Beach. This was based upon a broad based interpretation of "Transportation Expenditures" as part of a formula discussed in F.S. 336.025 (4) (b). The change was effective in FY96-97. This further reduced the County's portion. In 2002, the BOCC authorized negotiations with Fort Myers Beach to revise the allocation based upon a 50/50 split between centerline miles and population. The effect was to reduce the Fort Myers Beach allocation to 1.27%. However, the differential was to be held by Lee County for use to improve transportation on Fort Myers Beach through FY07-08. The agreement with Fort Myers Beach expired on September 30, 2008. A new agreement was approved on March 3, 2009 which reduced Fort Myers Beach's allocation from 1.27% to 1.02%. That new agreement expires in 2013.

### Allocation to LeeTran

On January 19, 1994, the Board of County Commissioners agreed to dedicate one-half cent of the six cents toward transit (Lee Tran) in order to help alleviate an increasing operating deficit. Ten percent of the proceeds from the Five-Cent Local Option Gas Tax were dedicated to transit for FY94-95 and FY95-96. In March, 1996, the transit allocation was made permanent, with a review requirement every five years. However, because of limitations in the use of the five-cent (for capital projects only), the revenue is deducted from the six-cent allocation.

# SIX-CENT LOCAL OPTION GAS TAX

## **Agreement with Bonita Springs**

On January 1, 2000 the City of Bonita Springs was incorporated. After much discussion, the City of Bonita Springs and the County initiated an interlocal agreement utilizing a 50/50 split between population and centerline miles with evaluation after 2 ½ years. The interlocal was effective in October, 2000 and the 2½ year evaluation occurred further reducing the Lee County allocation and raising the Bonita Springs distribution. An adjustment was approved on June 20, 2006 for five years (through FY10-11) began in FY06-07 reducing the allocation from 5.05% to 4.75%. The most recent changes approved on June 21, 2011 further reduced their allocation to 4.54% and extends the expiration period to June 21, 2016.

## **Six-Cent Local Option Gas Tax Budget for FY11-12**

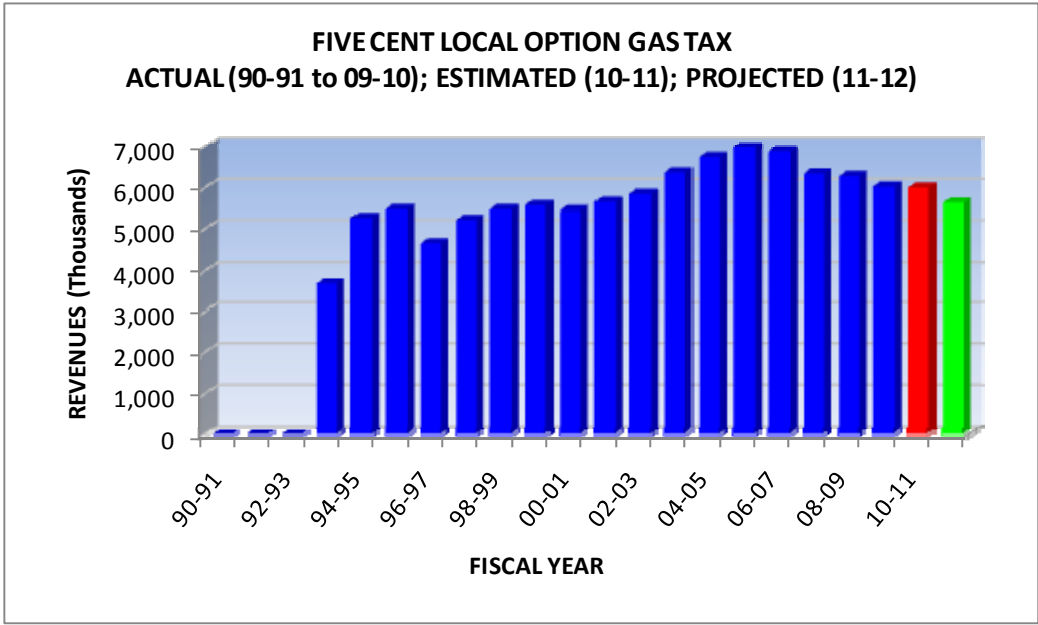
The FY11-12 figures suggest a reduction from the previous years.



# FIVE-CENT LOCAL OPTION GAS TAX

<i>REVENUE DESCRIPTION:</i>	This Revenue is a Five-Cent Tax on Motor Fuels Sold in Lee County.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Florida Statutes 336.025(1)(b); Chapters 93-206 Laws of Florida; Lee County Ordinance No. 93-28
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Countywide Trans. Capital Projects; Midpoint Bridge Corridor Debt Service GC5000030701.312410.9001 and GC5000030700.312410.9001
<i>SOURCE:</i> <i>USE:</i>	Tax on Motor Fuels from the State of Florida The monies are split in the same proportion as the Six-Cent Local Option Gas Tax (see below). Lee County's 49.46% is apportioned on a 50/50 basis between capital projects countywide (non-corridor) and the East/West Corridor associated with construction of the Midpoint Memorial Bridge. The "Corridor" funds are dedicated to debt service toward the Five-Cent Local Option Gas Tax Revenue Bonds, Series 1995. These funds are being used to improve the roadways and intersections leading to the Midpoint Memorial Bridge. <i>The tax became effective in January 1994.</i> The law requires that the monies be used to meet the requirements of the capital improvements of the adopted plan. The funds cannot be used for operating purposes.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i>	5-Cents Per Gallon on Motor Fuels Sold Fuel dealers submit tax to State. State redistributes to cities and counties after deducting 2% in administrative fees, and 1.4% dealer collection allowances. For FY11-12, monies are allocated to cities and Lee County through an interlocal agreement as follows; City of Cape Coral – 24.95%; City of Sanibel – 5.0%; City of Fort Myers – 14.0%; Town of Fort Myers Beach – 1.02%, City of Bonita Springs – 4.54% and Lee County – 50.49%.
<i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i>	Monthly None Tax is effective 30 years from authorization (Expires Dec 31, 2023). The Local Option Gas Tax may be imposed by the Board of County Commissioners if an interlocal agreement is established. The maximum levy is 5-cents.
<i>REVENUE COLLECTOR:</i>	Funds remitted from Florida Department of Revenue are wired into the Pooled Cash Bank Account.

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	0	
91-92	0	0.0
92-93	0	0.0
93-94	3,692	0.0
94-95	5,278	43.0
95-96	5,474	3.7
96-97	4,653	-15.0
97-98	5,230	12.4
98-99	5,474	4.7
99-00	5,574	1.8
00-01	5,450	-2.2
01-02	5,661	3.9
02-03	5,851	3.4
03-04	6,388	9.2
04-05	6,731	5.4
05-06	6,978	3.7
06-07	6,874	-1.5
07-08	6,364	-7.4
08-09	6,299	-1.0
09-10	6,032	-4.2
10-11	6,006	-0.4
11-12	5,639	-6.1

# FIVE-CENT LOCAL OPTION GAS TAX

## DISCUSSION

### Background

In April 1993, the Florida Legislature approved a bill, which would allow county governments to raise gas taxes. The new bill supplements Statute 336.025 by allowing counties to impose up to a 5-cent Local Option Gas Tax, in addition to the existing 6-cent Local Option Gas Tax. The tax may be levied by ordinance or by referendum. The ability to implement this new gas tax (an amendment to F.S. 336.025) became effective July 1, 1993. The procedures for sharing any monies with the cities through an interlocal agreement are the same as the existing Local Option Gas Tax. The new 5-cents is subject to the same fees and charges as the existing Local Option Gas Tax. The tax was approved by the Board of County Commissioners on October 20, 1993 (Ordinance 93-28). It became effective on January 1, 1994 and expires in 2024.

These monies are to be used only for transportation expenditures needed to meet the requirements of the capital improvement element of an adopted comprehensive plan.

Although the five cent local option gas tax was approved after the six cent local option gas tax, all interlocal agreements apply to both gas taxes.

### Agreements with Fort Myers and Sanibel

Various interlocal agreements with the cities regarding distribution have been initiated and amended. For the cities of Fort Myers and Sanibel, the controlling interlocal agreements were entered into and executed on May 31, 1989 (C-890601). Both interlocals are identical with renegotiation available on March 1, 2009 and expiration on August 31, 2019. Fort Myers allocation was 14.0% and Sanibel's allocation was 5.0%.

### Agreement with Cape Coral

For the City of Cape Coral, an interlocal agreement was executed on May 31, 1989. However, it was modified twice (August 30, 1993 and June 27, 1994) with a revision to the expiration now set for December 31, 2023 (C-930835). In August, 1993, an agreement was approved which reduced the County's allocation, and increased Cape Coral's allocation by 2% annually in FY94-95 and FY95-96. Beginning in FY96-97 and thereafter every five years, distribution was to be determined by the population, as set forth by the Metropolitan Planning Organization's permanent population figures. The FY94-95, FY95-96 and FY96-97 Lee County Board of County Commissioners' revenues declined because of this agreement.

On June 19, 1996, the Board of County Commissioners agreed to allocate an additional 2.3% of the county's portion to the City of Cape Coral, in accordance with a long-term agreement that requires the FY96-97 local option gas tax distribution to be based upon an agreed population allocation. This further reduced the County's portion.

In July 2002, the increase in Cape Coral's population resulted in a further reduction to Lee County's allocation to 50.8%. This was effective in FY02-03. The most recent adjustment was in May, 2006 for FY06-07 in which Cape Coral's percentage increased from 23.80% to 25.52%. That adjustment is in place for five years (through FY10-11). It was adjusted again effective January, 2012 to 24.95% for another five year period.

### Agreement with Fort Myers Beach

On April 17, 1996, the Board of County Commissioners agreed to give 2.31% of its county allocation to the Town of Fort Myers Beach. This was based upon a broad based interpretation of "Transportation Expenditures" as part of a formula discussed in F.S. 336.025 (4) (b). The change was effective in FY96-97. This further reduced the County's portion. In 2002, the BOCC authorized negotiations with Fort Myers Beach to revise the allocation based upon a 50/50 split between centerline miles and population. The effect was to reduce the Fort Myers Beach allocation to 1.27%. However, the differential was to be held by Lee County for use to improve transportation on Fort Myers Beach through FY07-08. A new agreement was approved on March 3, 2009 which reduced Fort Myers Beach allocation from 1.27% to 1.02%. That new agreement expires in 2013.

### Allocation to LeeTran

On January 19, 1994, the Board of County Commissioners agreed to dedicate one-half cent of the six cents toward transit (Lee Tran) in order to help alleviate an increasing operating deficit. Ten percent of the proceeds from the Five-Cent Local Option Gas Tax were dedicated to transit for FY94-95 and FY95-96. In March, 1996, the transit allocation was made permanent, with a review requirement every five years. However, because of limitations in the use of the five-cent (for capital projects only), the revenue is deducted from the six-cent allocation.

# FIVE-CENT LOCAL OPTION GAS TAX

## **Agreement with Bonita Springs**

On January 1, 2000 the City of Bonita Springs was incorporated. After much discussion, the City of Bonita Springs and the County initiated an interlocal agreement utilizing a 50/50 split between population and centerline miles with evaluation after 2 ½ years. The interlocal was effective in October, 2000 and the 2½ year evaluation occurred further reducing the Lee County allocation and raising the Bonita Springs distribution. The most recent adjustment approved on June 20, 2006 for five years (through FY10-11) began in FY06-07 reducing the allocation from 5.05% to 4.75%. The most recent changes approved on June 21, 2011 further reduced their allocation to 4.54% and extends the expiration period to June 21, 2016.

## **Five-Cent Local Option Gas Tax Budget for FY11-12**

The FY11-12 figures suggest a reduction from the previous year.





# CONSTITUTIONAL (5<sup>TH</sup>/6<sup>TH</sup> CENT) GAS TAX

**REVENUE DESCRIPTION:** This revenue is a two-cent tax on motor fuels sold in Lee County.

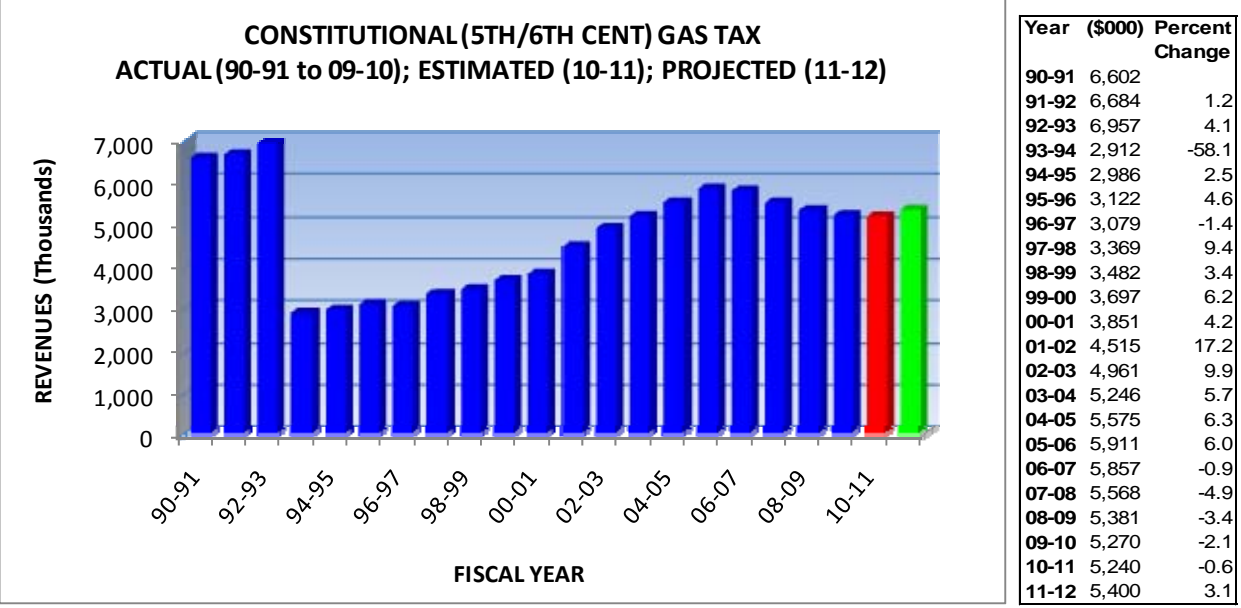
**LEGAL AUTHORIZATION FOR COLLECTION:** Chapters 20-6.41 and 206.47, Florida Statutes

**FUND:** Transportation Improvements  
**ACCOUNT NUMBER:** PC5400017500.335490.9005

**SOURCE:** Florida Department of Revenue  
**USE:** Transportation Capital Projects. Original intent was for revenues to cover necessary debt service managed by the Florida Board of Administration (frequently called the 80% portion), with the balance distributed to county governments. Only the 1973 Road/Bridge Bond Issue (Matanzas Pass and Hurricane Bay Bridges) was being retired. *These bonds were paid off in 2002.* Therefore, the balance is available for capital projects, or for transportation operations. In FY96, the revenue was dedicated to fund transportation operating costs. To determine distribution, a formula composed of three elements (area, population, and collection) is calculated annually. After subtracting debt service (80% portion), the balance is one of the pledged non-ad valorem revenues.

**FEE SCHEDULE:** 2-Cents Per Gallon of Motor Fuel  
**METHOD OF PAYMENT:** Fuel dealers submit tax to State. State redistributes to cities and counties  
**FREQUENCY OF COLLECTION:** Monthly  
**EXEMPTIONS:** None  
**EXPIRATION:** None  
**SPECIAL REQUIREMENTS:** None  
**REVENUE COLLECTOR:** Funds remitted from Florida Department of Revenue are wired into the Pooled cash bank account.

## FISCAL HISTORY AND REVENUE PROJECTIONS



# CONSTITUTIONAL (5<sup>TH</sup>/6<sup>TH</sup> CENT) GAS TAX

## DISCUSSION

The Constitutional Gas Tax's revenues are tied to projected statewide motor fuel collections and a distribution factor that relates to size, population, and gallons purchased. Lee County's tourism and population growth lend themselves well to increased levels of funding from this source. With the exception of a small decline in FY85-86, these monies grew consistently until FY90-91. In FY89-90 the county received a settlement, paid by the Department of Revenue in Leon County and the State Board of Administration vs. Department of Revenue (Case No. 84-628), in which it was found that the six (6) percent service charge deducted from the Constitutional Gas Tax was unconstitutional as provided for in Chapter 83-339., Laws of Florida. This affected the next several years (through FY92-93) of revenue collection.

Until FY97-98, the state's administration costs were taken entirely from the 7<sup>th</sup>-Cent (County) Gas Tax. Beginning in FY98, the administrative costs were shared by the other gas taxes, including the Constitutional Gas Tax. The debt service portion originally deducted for the Matanzas Pass and Hurricane Bay Bridges was retired in 2002. Once the bonds were paid, the state began to remit those funds (approximately \$715,000 annually) to the County. Those additional funds began in FY01-02 and resulted in a 17.2% revenue increase in that year. There has been a small but consistent decline each year from FY06-07 through FY10-11 in revenues from this gas tax.

### **Constitutional (5<sup>th</sup>/6<sup>th</sup> Cent) Gas Tax Projections**

The FY11-12 budget is estimated to be 3 % higher than the previous year.

# COUNTY (7TH-CENT) GAS TAX

*REVENUE DESCRIPTION:* This revenue is a one-cent tax on motor fuels sold in Lee County.

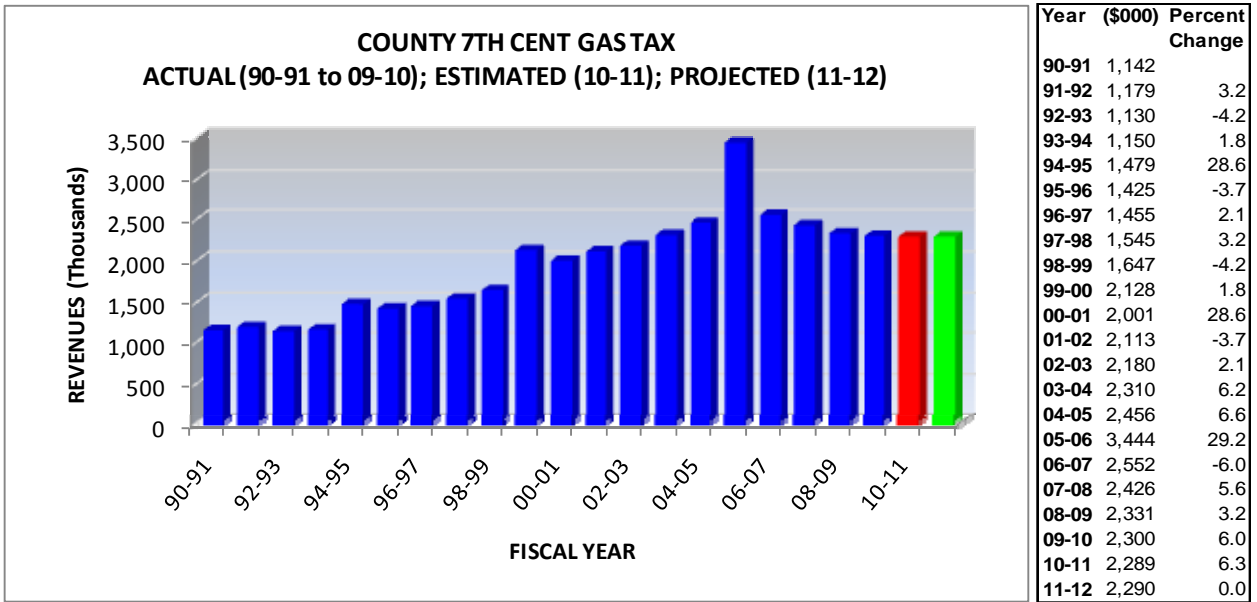
*LEGAL AUTHORIZATION FOR COLLECTION:* Chapter 206.41(1) and 206.60, Florida Statutes

*FUND:*  
*ACCOUNT NUMBER:* PC5400017500.335490.9002

*SOURCE:* Tax on motor fuels from the State of Florida  
*USE:* Originally the County Gas Tax was pledged to Debt service for the Series 1990 Road Improvement Bonds. Projects from the Series 1990 Road Improvement Bonds include East Terry Extension, Pine Ridge Road, College Parkway Widening, Six-Mile Cypress Parkway Widening, and a portion of Gladiolus Drive. The Debt service was originally paid from the Ninth-Cent Gas Tax. The 1990 Road Improvement Revenue Bonds were refinanced on August 5, 1993, and the county gas tax pledge was removed. All the monies go directly to Fund 175 for transportation operations. The legislative intent of the County Gas Tax was to reduce the burden of ad valorem taxes (F.S. 206.60{6}).

*FEE SCHEDULE:* One-cent per gallon of motor fuel  
*METHOD OF PAYMENT:* Fuel dealers submit tax to State. State redistributes to cities and counties after deducting 7.3% in administrative fees, and 1.3% in dealer collection allowances. Remaining funds are allocated 100% to Lee County.  
*FREQUENCY OF COLLECTION:* Monthly  
*EXEMPTIONS:* None  
*EXPIRATION:* None  
*SPECIAL REQUIREMENTS:* Voted by countywide referendum – effective January, 1982.  
*REVENUE COLLECTOR:* Funds remitted from Florida Department of Revenue are wired into the Pooled Cash bank account.

## FISCAL HISTORY AND REVENUE PROJECTIONS



# COUNTY (7TH-CENT) GAS TAX

## DISCUSSION

The county gas tax is levied on motor fuel and special fuel at the rate of one-cent per gallon imposed at the wholesale level.

The chart indicates the rather erratic history of collections. The effects of the economic recession and increasing administrative fees imposed from the Department of Revenue led to revenue declines in FY89-90 and FY90-91. State Department of Revenue administrative fees have become an increasing burden. The Department of Office of Tax Research provided the following information in the Legislative Committee on Intergovernmental Relations' (LCIR) Local Government Financial Handbook, October, 2011 (pages 29-30), to describe the administrative and distribution process:

The DOR deducts the General Revenue Service charge pursuant to s.215.20, F.S. and transfers the service charge proceeds to the State's General Revenue Fund. Additionally the DOR is authorized to deduct its administrative costs incurred in the collection, administration, enforcement, and distribution of the tax: however, the deduction shall not exceed 2% of collections.

The DOR shall distribute monthly the amount allocated to each county in the same manner as the Constitutional Fuel Tax. The allocation formula is comprised of three components: a geographic area component, a population component, and a collection component. A distribution factor based on these three allocation components, is calculated annually for each county in the form of weighted county-to state ratios. To determine each county's monthly distribution, the monthly statewide tax receipts are multiplied by each county's distribution factor.

A county's estimated distribution is determined via the following steps. First, a county's **distribution factor** is calculated as the sum of the following three allocation components:

$$\frac{1}{4} \times \frac{\text{County Area}}{\text{State Area}}$$

$$\frac{1}{4} \times \frac{\text{County Population}}{\text{State Population}}$$

$$\frac{1}{2} \times \frac{\text{Total Tax Collected on County Retail Sales and Use in Prior Fiscal Year}}{\text{Total Tax Collected Statewide on Retail Sales and Use in Prior Fiscal Year}}$$

The calculation of the population component is based on the most recent federal census figures. The calculation of the collection component is based upon a DOR certificate of the taxable gallons attributable to each county as of June 30 for each fiscal year.

Second, a county's **monthly distribution** is calculated as follows:

$$\text{Monthly Statewide County Fuel Tax Receipts} \times \text{County's Distribution Factor}$$

The Department of Revenue until 1998 deducted (except for the Local Option Gas Tax) its total costs of administering all highway fuel taxes from the proceeds of the County (7<sup>th</sup> Cent) Gas Tax.

### County (7<sup>th</sup> –Cent) Gas Tax Projections

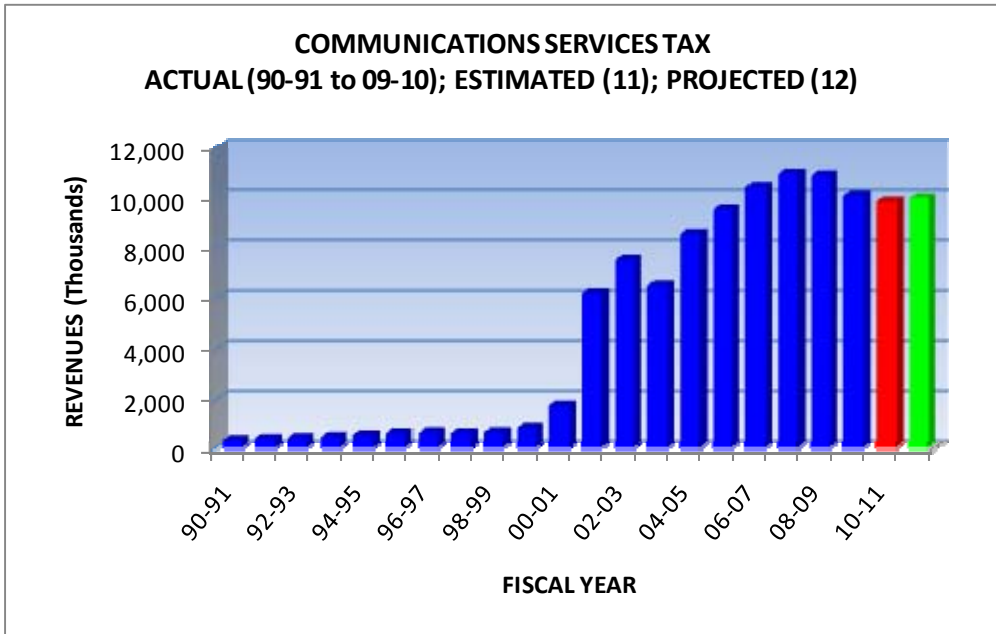
The FY07-08 revenues resulted in \$2.4 million or a 5% reduction in revenues over the previous year. The projections do not include any significant growth in revenues based the economy and driving habits. Beginning in FY08-09 through FY10-11 revenues have been around \$2.3 million. This consistency is expected to continue in FY11-12.

These figures are monitored very closely and if any major changes will result in a revision to these figures.

# COMMUNICATIONS SERVICES TAX (BEGINNING 2002) CABLE FRANCHISE FEES (THROUGH 2001)

<i>REVENUE DESCRIPTION:</i>	Revenue is generated from a tax on usage of communication devices including cellular and land line phones, satellite and cable television
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	BOCC Resolutions 01-06-54 and 01-06-55
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) GC5000015500.313500.9000 Cable Franchise Fees GC5000015500.315000.9001 Communications Services Tax
<i>SOURCE:</i> <i>USE:</i>	Monthly use of communication devices Monies are used for operations funded from the Municipal Services Taxing Unit Fund 15500. However, cable franchise fees are pledged toward debt service as non-ad valorem revenue.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i>	3.61% tax on monthly usage – effective January 1, 2004. Payment by customer to vendor; Vendor remits to state and state submits payment to County.
<i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i>	Monthly None

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	374	
91-92	426	13.9
92-93	468	9.9
93-94	501	7.1
94-95	571	14.0
95-96	646	13.1
96-97	674	4.3
97-98	643	-4.6
98-99	677	5.3
99-00	854	26.1
00-01	1,787	109.3
01-02	6,243	249.4
02-03	7,512	20.3
03-04	6,528	-13.1
04-05	8,577	31.4
05-06	9,519	11.0
06-07	10,456	9.8
07-08	10,946	4.7
08-09	10,886	-0.5
09-10	10,134	-6.9
10-11	9,818	-3.1
11-12	10,000	1.9

# COMMUNICATIONS SERVICES TAX (BEGINNING 2002) CABLE FRANCHISE FEES (THROUGH 2001)

## DISCUSSION

Cable television franchise fees have been continuously increasing as a source of revenue since 1987. Current providers of cable service in unincorporated Lee County pay either a 2% or 5% franchise fee. The fee has been remitted as a basis of gross revenues. The percentage has been increased to 5% for any cable companies beginning service, or renewals. However, major legislative changes have occurred in 2000.

The 2000 Florida Legislature approved the Communications Service Tax Simplification (SB1338/HB2415). Effective October 1, 2001, it repeals most state and local taxes and fees on communications services and replaces them with a new "simplified communications services tax". The following local taxes and fees on communications services were repealed: local option sales taxes, Public Service Tax, telephone franchise fees and cable franchise fees. These taxes and fees were replaced with a new state and local tax on communications services. On October 1, 2001, Lee County no longer collected its own cable franchise fees. The new tax applies to cellular and land line phones, cable television and satellite receivers. The FY01-02 increase of 249% in revenues from FY00-01 reflects the implementation of the communications services tax broadening collections from only cable to virtually all forms of communications.

The Florida Department of Revenue (DOR) collects the local taxes within a taxing jurisdiction at a conversion rate set by the governing body of a county or municipality. The local tax revenues are for communications services delivered or billed within a specific area and not for revenues collected on a statewide basis and returned pursuant to a formula. DOR administrative charges are limited to one percent.

Surveys were completed during the FY00-01 fiscal year and the Department of Revenue provided revenue estimates by city and county. The history of collections since FY01-02 shows considerable variance and is a reflective of a change in the revenue related to the services delivered - not the number of customers as had been the case with the cable franchise fees.

The database has gradually been improved so that addresses are assigned to the correct jurisdictions.

Through September 30, 2002, the tax was set at 5.42% of monthly usage to reflect then months of coverage. Effective October 1, 2002 the rate was reduced to 5.10% of monthly usage to account for a full year of collections.

The Board of County Commissioners decided to reevaluate the rate once a full year of collections was received. Based upon that information, the rate was reduced to 3.61% effective January 1, 2004. Revenue declined by 13.1% in FY03-04 as a result of the rate reduction. After an FY04-05 gain the percentage growth began to decline and has continued to do so through FY07-08. After FY07-08, revenues have declined each year to \$9,819,469 for FY10-11.

The projected revenue for FY11-12 is \$10,000,000.

There has been a number of revenue adjustments due to changes in the data base from the Department of Revenue in which accounts were miscoded according to their location. The changes primarily occurred between unincorporated Lee County and the cities. DOR has a specific process for making changes and several audits have resulted in unexpected revenues.

# SOLID WASTE FRANCHISE FEES

**REVENUE DESCRIPTION:** Solid Waste Franchise fees are generated from an assessment of 5.5% upon the greater of all gross revenues received, or all charges invoiced by the hauler less disposal costs paid to the County. An exception is for Boca Grande, where it remained at 4.5% through FY04, and then was discontinued.

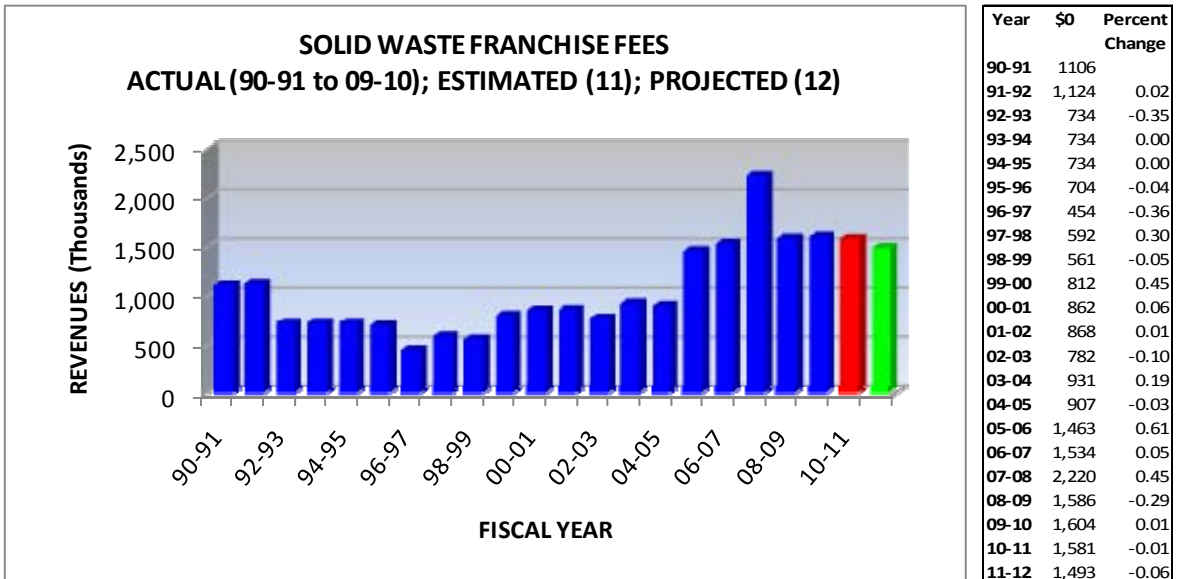
**LEGAL AUTHORIZATION FOR COLLECTION:** Solid Waste franchise collection agreements with haulers.

**FUND:** Solid Waste  
**ACCOUNT NUMBER:** OB5340040102.323700.9001

**SOURCE:** Solid Waste franchise haulers  
**USE:** Monies were initially used to retire a 1972 bond issue that provided funds for renovation to the County Courthouse. That bond issue was paid off in FY99-00. The balance of the funds not needed for debt service was transferred to the Capital Solid Waste Fund. For the year ending September 30, 1993, it was transferred from the 1972 Bond issue debt service fund (207) to the General Fund. Beginning in FY93-94, the revenues were transferred directly from Fund 207 to the Solid Waste Management Fund. Finally, when the bond issue was repaid in FY99-00, these funds went directly into the Solid Waste Management Fund.

**FEE SCHEDULE:** 5.5% of gross receipts from Solid Waste franchise haulers as of October 1, 2000.  
**METHOD OF PAYMENT:** Check from each hauler  
**FREQUENCY OF COLLECTION:** Monthly  
**EXEMPTIONS:** None  
**EXPIRATION:** None  
**SPECIAL REQUIREMENTS:** Franchise fees representing revenue from Bonita Springs and Fort Myers Beach are transferred quarterly to these respective cities.  
**REVENUE COLLECTOR:** Solid Waste Department

## FISCAL HISTORY AND REVENUE PROJECTIONS



# SOLID WASTE FRANCHISE FEES

## DISCUSSION

Franchise fees increased from 5.0% to 5.5% in the new hauling contracts effective October 1, 2000. Collection charge increases; higher franchise fee percentages, population growth and increased collection fees will reflect higher franchise fee revenues.

In 1992, the Solid Waste Franchise Fees increased 1.6% over 1991. The 1993 figure showed a decline from 1992 because several monthly checks from the haulers for August and September, 1993 were not received during FY92-93, and were posted to FY93-94. Had those checks been received in a timely manner to be posted to the correct fiscal year, growth would have been approximately 1.5 to 2.0% for FY92-93 of FY91-92.

A major change occurred for FY95-96 as a result of a change in selection of the haulers. In April, 1995, bids were sought from companies to provide hauling services in each of the five disposal areas. The bidding process replaced a former method of negotiating a price. The competitive bidding resulted in a lower cost and, subsequently, lower franchise fees beginning in FY95-96. The contracts were for a period of five years. New contracts were awarded during 2000 that resulted in awards to a new group of haulers. The increase in the franchise fee from 5.0% to 5.5% is reflected in 13.4% growth from FY99-00 to FY00-01.

### **New hauling contracts resulting from competitive bids took effect August, 2011.**

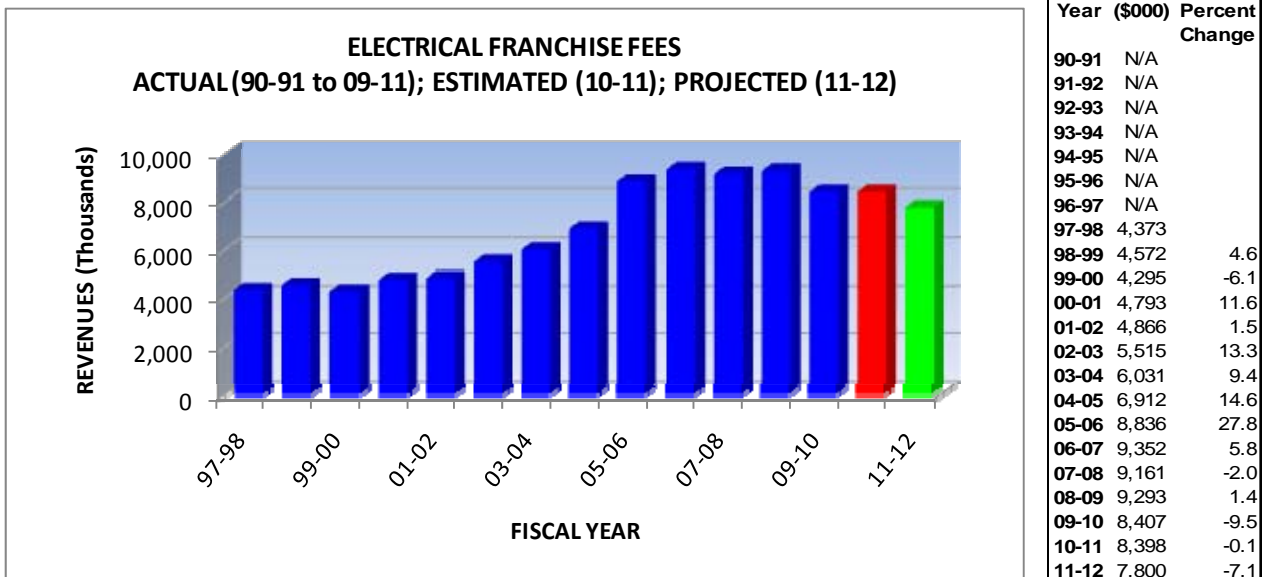
Figures after FY07-08 indicate a decline from the previous year. The FY08-09 revenue level was followed by a small increase in FY09-10 and a return to the FY08-09 level for the year FY10-11. The FY11-12 budget is \$1,493,994.



# ELECTRICAL FRANCHISE FEES

<i>REVENUE DESCRIPTION:</i>	Revenues generated from franchise rights granted to Florida Power and Light to utilize county roads, streets, alleys, bridges, easements, rights-of-way and other public places to supply electricity and other electric utility related services.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Ordinance 97-15; Approved August 12, 1997
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	General Fund GC5000000100.323100.9001
<i>SOURCE:</i> <i>USE:</i>	Customers of Florida Power and Light General County Operations
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	3% of gross revenues Paid by Customer to FPL; FPL remits funds to County Monthly None 20 Years with one additional 10-year extension None Clerk of Circuit Court – Finance Division

## FISCAL HISTORY AND REVENUE PROJECTIONS



# ELECTRICAL FRANCHISE FEES

## DISCUSSION

On August 12, 1997 the Board of County Commissioners approved imposition of a new franchise fee for customers of Florida Power and Light in Unincorporated Lee County. The revenues derived from this franchise are a "pass-through" because Florida Statutes and the Administrative Rules of the Florida Public Service Commission allows electric power providers to pass governmentally-imposed charges on the utility to their customers as part of the rates, as an identified line item charge on the utility bill.

The franchise provides for an initial fee of 3% of FPL's gross revenues (as adjusted) from its unincorporated Lee County electric power sales, for the first five years of the franchise. The franchise fee after the first five years may then be increased by the Board of County Commissioners up to an additional 1.5%, for a total of 4.5%, for the balance of the term of the franchise. The franchise is granted for a 20-year period with one additional 10-year extension upon the written concurrence of Lee County. The franchise allows FPL to construct, operate and maintain in, under, upon, along over and across the present and future roads, streets, alleys, bridges, easements, rights-of-way and other public places throughout all of the unincorporated area to construct and maintain electric light and power facilities, including conduits, poles, wires, transmission and distribution lines and all other related facilities.

The revenue for FY98-99 reflects one full year of collections and is a 4.6% increase over FY97-98. However, the incorporation of Bonita Springs reduced the unincorporated service area from which FPL would generate these revenues effective April 15, 2000. The 6.1% reduction from FY98-99 to FY99-00 reflects a combination of the incorporation of Bonita Springs and population growth in the unincorporated portion of the County (which lessened the revenue reduction). Revenues continued to grow in subsequent years at varying rates with the greatest increases in FY04-05 and FY05-06. The rate of growth slowed in FY06-07 and declined in FY07-08 by 2%.

The Electrical Franchise Fees revenue peak was reached in FY08-09 at \$9,293,256 but was then followed by a steady decline through FY10-11 to \$8,398,013. The FY11-12 budget suggests \$7,800,000. The revenue pattern has followed the general economic decline that the region has experienced.



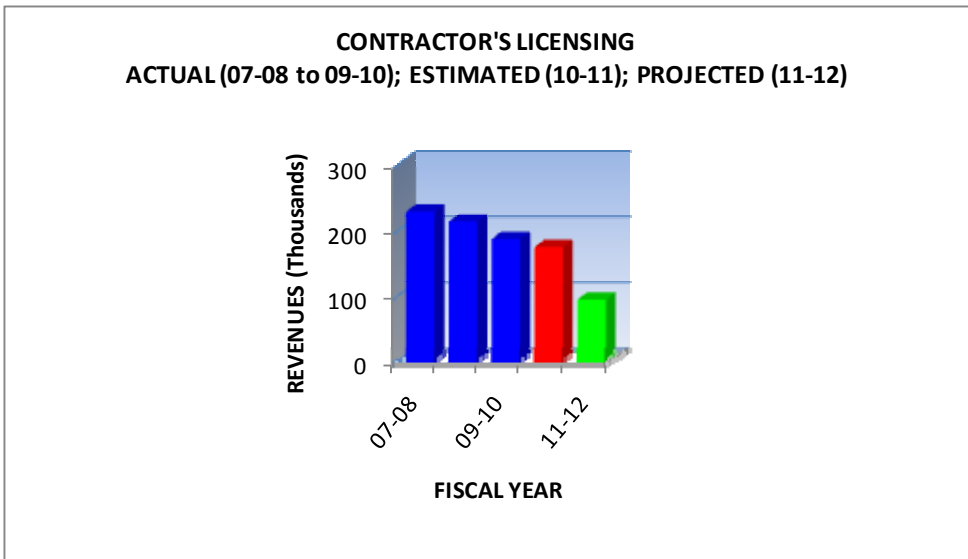
## **LICENSES AND PERMITS**

Included are revenues derived from the issuance of local licenses and permits. Within this category are professional building permits and other licenses and permits (e.g. electrical, roofing, air conditioning and plumbing).

# CONTRACTOR'S LICENSING FEES

<i>REVENUE DESCRIPTION:</i>	Each contractor doing business is required to be licensed to operate. Fees for contractors certification and state registration are included.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Ordinance 03-03-35; 04-07-07 Approved 03-25-03; 07-21-04
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5150015500.316000.9001 and 9003 (formerly Object Code 321000)
<i>SOURCE:</i> <i>USE:</i>	Lee County contractors Funds are used to partially fund operating costs of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i>	Licensing fees are set by type – see list on opposite page Payment is made at time license is applied for, or when renewed Renewal for certification occurs from September 1 <sup>st</sup> to September 30 <sup>th</sup> of each year.
<i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
<b>07-08</b>	228	
<b>08-09</b>	212	-7.0
<b>09-10</b>	186	-12.3
<b>10-11</b>	174	-6.5
<b>11-12</b>	93	-46.6

# CONTRACTORS LICENSING FEES

## DISCUSSION

Contractor licenses are issued to construction related businesses as a right to operate in the County. Contractors licensing fees have been declining in conjunction with the economy. Only figures since FY07-08 are shown.

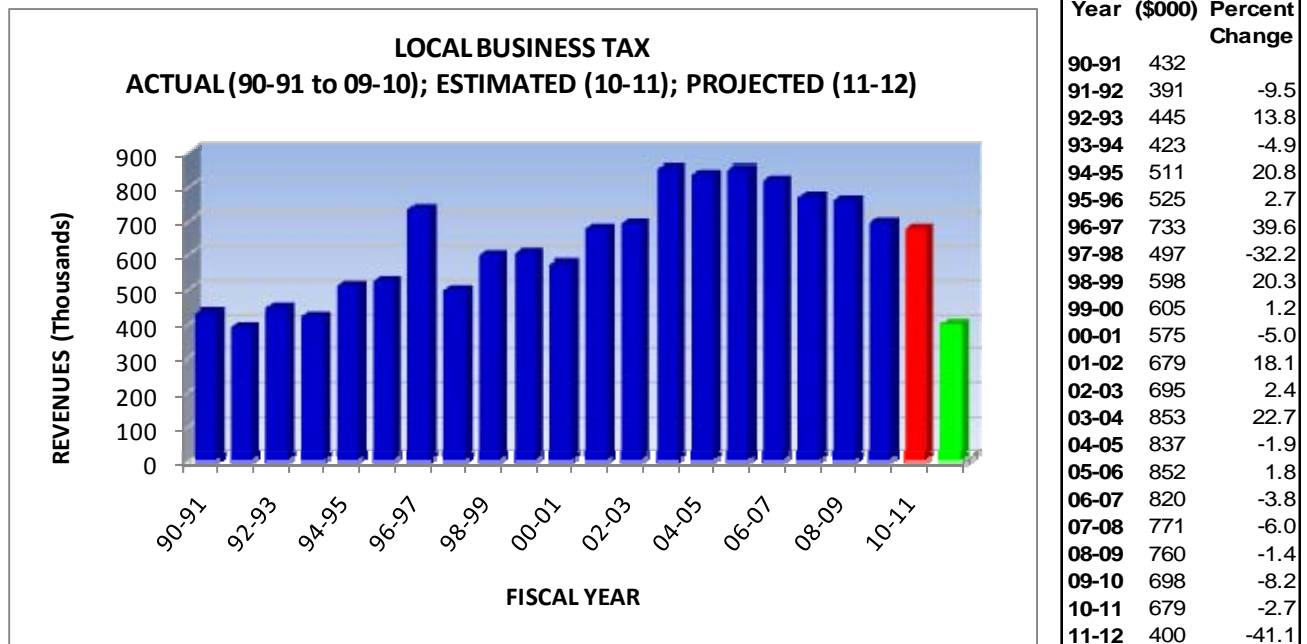
These figures reflect the economic decline in the construction industry.

A schedule of Contractors Licensing Fees may be found on-line at [lee-county.com](http://lee-county.com) under Government/On-Line References/External Fees Manual.

# LOCAL BUSINESS TAX

<i>REVENUE DESCRIPTION:</i>	Each business in Lee County pays a fee to the county for the right to operate. Revenue was formerly known as Occupational License Fees. This is a specific category within "Contractor's Licensing Fees".
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Chapter 205, Florida Statutes    Ordinances 87-16 (8/4/87); 86-20 81-39 (8/26/81); 95-23 (11-1-95) and 07-02 (2-13-07)
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) GC5000015500.316000.9002
<i>SOURCE:</i> <i>USE:</i>	All businesses operating in Lee County Funds are used to partially fund operating costs of the Codes and Building Services Division.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i>	Licensing fees are set by type. License fee is collected by the Tax Collector, who remits to the Clerk of Circuit Court – Finance Division after the Tax Collector's budget for this function is deducted.
<i>FREQUENCY OF COLLECTION:</i>	Payment is received annually, usually in the month of August.
<i>EXEMPTIONS:</i>	None
<i>EXPIRATION:</i>	None
<i>SPECIAL REQUIREMENTS:</i>	None
<i>REVENUE COLLECTOR:</i>	Tax Collector

## FISCAL HISTORY AND REVENUE PROJECTIONS



# LOCAL BUSINESS TAX

**DISCUSSION**

The actual collections as shown in the graph appear to reflect cyclical movements in revenue, but are really the result of a change in accounting from actual monthly collections to modified accrual basis. A more correct representation reflects a continuous growth in this revenue, as new businesses have continued to move into Lee County, and existing businesses pay their annual renewal fees.

In 1995, the county amended its Occupational License Ordinance to simplify the many classifications that existed. The new revenue determination was number of employees. However, professional licenses were still issued individually. The study that led to the classifications was the result of State legislation that allowed counties and cities the right to form Equity Study Committees and make recommendations to its legislative body. The outcome was ordinance 95-23. In 1995, collections of the Hazardous Waste surcharge was added to the occupational license process.

In 2006, a new Equity Study Committee was created with the goal to revise the occupational license ordinance to improve public compliance, modernize processes and address certain administrative issues for an eventual joint issuance of both county and city licenses when applicable. The commission voted on July 13, 2006 to send the recommendations to the Board of County Commissioners. These were approved by the Board of County Commissioners on February 13, 2007.

The current fee structure effective March 1, 2007 (Ordinance 07-02) is as follows:

<u>Employees</u>	<u>Yearly Rate</u>
Flat Rate Regardless of No. of Employees	\$ 30
One half year fee applies to Local Business Tax Receipts Commencing April through June	\$15
One fourth (1/4) year fee applies for Local Business Tax Receipts commencing July through September	\$7.50
 <b><u>Professional Licenses, Business and Occupations</u></b>	 \$30

Data on Business Tax Receipts issued for the past fifteen years is as follows:

<i>Year</i>	<i>No. Business Tax Receipts</i>	<i>Percent Change</i>
FY93-94	24,557	
FY94-95	21,624	(9.5)
FY95-96	24,052	12.6
FY96-97	24,707	2.7
FY97-98	23,968	(3.0)
FY98-99	24,146	0.7
FY99-00	29,459	22.0
FY00-01	30,929	5.0
FY01-02	31,555	2.0
FY02-03	34,776	10.2
FY03-04	36,671	5.4
FY04-05	29,726	(18.9)
FY05-06	31,780	6.9
FY06-07	36,355	14.4
FY07-08	35,812	(1.5)
FY08-09	38,282	6.9
FY09-10	37,135	(3.0)
FY10-11	36,570	(1.5)

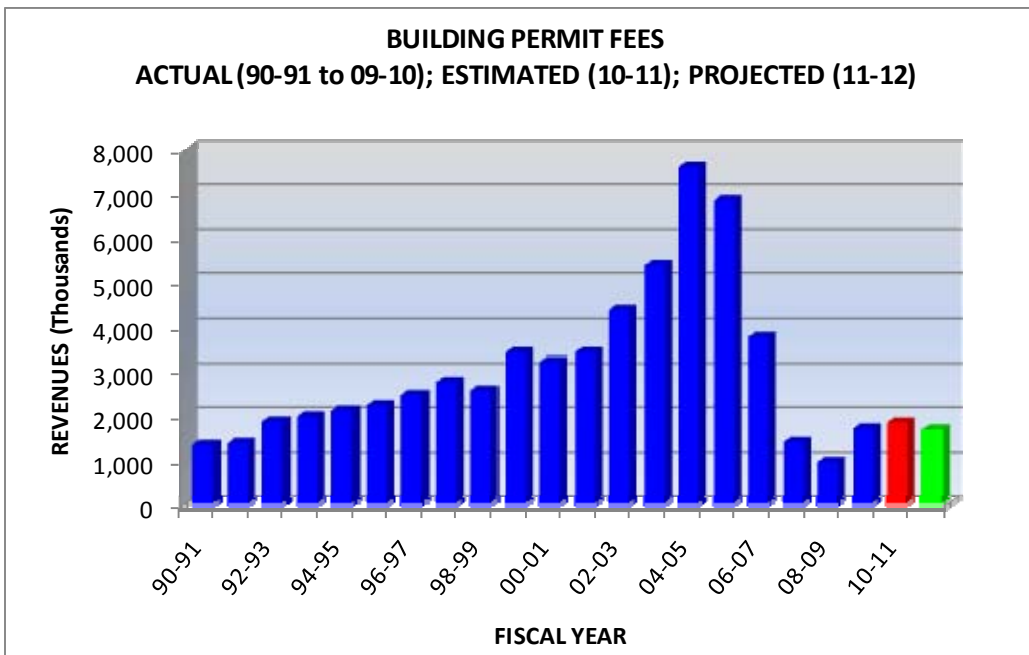
These revenues must be monitored closely as the number of businesses ceasing operation and new businesses opening change each year.



# BUILDING PERMIT FEES

<i>REVENUE DESCRIPTION:</i>	A fee on all types of proposed construction projects based upon the suggested value of the construction.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Ordinance 02-01-95; 03-09-105; 04-07-07 Approval Dates: 03-01-95; 09-30-03; 07-24-04.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9001
<i>SOURCE:</i> <i>USE:</i>	Applicants for building permits Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.
<i>FEE SCHEDULE:</i>	Permit fees are set according to proposed type of improvement – see External Fees and Charges Manual for a complete list.
<i>METHOD OF PAYMENT:</i>	Payment made directly to department
<i>FREQUENCY OF COLLECTION:</i>	Payment made upon application for permit
<i>EXEMPTIONS:</i>	None
<i>EXPIRATION:</i>	None
<i>SPECIAL REQUIREMENTS:</i>	None
<i>REVENUE COLLECTOR:</i>	Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	1,393	
91-92	1,432	2.8
92-93	1,874	30.9
93-94	1,996	6.5
94-95	2,133	6.9
95-96	2,253	5.6
96-97	2,483	10.2
97-98	2,783	12.1
98-99	2,589	-7.0
99-00	3,436	32.7
00-01	3,238	-5.8
01-02	3,440	6.2
02-03	4,407	28.1
03-04	5,384	22.2
04-05	7,599	41.1
05-06	6,839	-10.0
06-07	3,781	-44.7
07-08	1,461	-61.4
08-09	992	-32.1
09-10	1,726	74.0
10-11	1,857	7.6
11-12	1,704	-8.2

# BUILDING PERMIT FEES

## DISCUSSION

Between FY85 and FY88, Building permit fees averaged between \$950,000 and \$1,000,000. A rate study in 1988 led to an increase in fees, and a subsequent revenue increase of 100%. This occurred even though the number of permits issued resulted in a 10.8% drop over calendar year 1989.

Following is a listing of building permits issued between 1990 and 2011:

Calendar Year	Number of Permits	Annual Percent Change
1990	12,118	
1991	10,779	-11.05%
1992	10,498	-2.61%
1993	11,828	12.67%
1994	11,994	1.40%
1995	12,150	1.30%
1996	12,656	4.16%
1997	12,675	0.15%
1998	12,596	-0.62%
1999	13,141	4.33%
2000	13,319	1.35%
2001	14,543	9.19%
2002	16,275	11.91%
2003	14,342	-11.88%
2004	18,634	29.93%
2005	26,585	42.67%
2006	26,501	-0.32%
2007	16,118	-39.18%
2008	11,176	-30.66%
2009	8,964	-19.79%
2010	9,533	6.35%
2011	8,984	-5.76%

The effects of the early 1990's economic recession can be seen in the decline in the number of permits for 1991 and 1992. However, a considerable increase occurred in 1993, followed by growth each year except for a minimal decline in 1998. In 1994 fees were increased. Increases occurred after 1999 with an especially notable increase between 2003 and 2004.

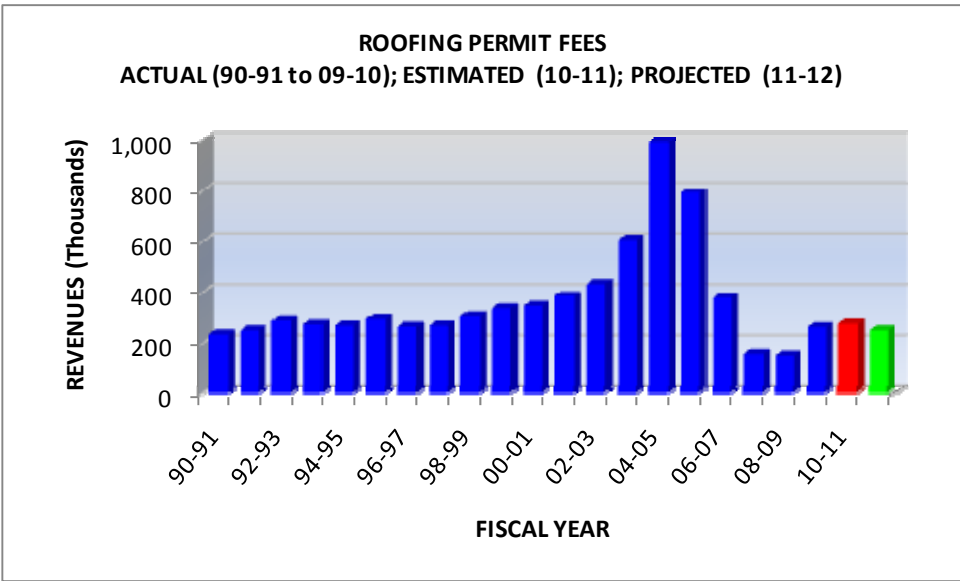
Although increases occurred through the 1990's and 2000 to 2002, the explosive permit growth in 2005 and 2006 is unprecedented. The annual number of permits issued in 2006 was 100% higher than in 2000. That trend reversed beginning in 2007 with considerable declines until 2010 where a 6.4% increase was noted. There was a decline in 2011 compared to 2010.

A complete listing of all building permit fees can be found on line at [lee-county.com](http://lee-county.com) – Government/online documents and resources/External Fees Manual.

# ROOFING PERMIT FEES

<i>REVENUE DESCRIPTION:</i>	A fee for all types of roofing construction including new and re-roofing construction.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Ordinance 03-09-105; 04-07-07
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9003
<i>SOURCE:</i>  <i>USE:</i>	Applicants for roofing permits  Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	Commercial - \$75; Residential - \$35 Fee collected at time of application for a roofing permit Payment made upon application for permit None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	236	
91-92	252	6.8
92-93	289	14.7
93-94	275	-4.8
94-95	271	-1.5
95-96	295	8.9
96-97	266	-9.8
97-98	271	1.9
98-99	305	12.5
99-00	336	10.2
00-01	346	3.0
01-02	385	11.3
02-03	434	12.7
03-04	610	40.6
04-05	990	62.3
05-06	793	-19.9
06-07	378	-52.3
07-08	154	-59.3
08-09	148	-3.9
09-10	265	79.1
10-11	278	4.9
11-12	253	-9.0

# ROOFING PERMIT FEES

## DISCUSSION

Roofing permit revenues increased substantially in FY85-86 over FY84-85, and did not rise significantly again until FY88-89. The 45% increase in FY88-89 was due to an increase in fees, even though the number of permits remained unchanged. For the years 1990 and 1991, roofing permit activity remained essentially unchanged with 6,204 permits in 1990, and 6,199 permits in 1991. In calendar year 1992, 6,514 roofing permits were issued. This figure is an improvement of 5.1% over 1991. This sustained level of activity occurred even though new construction activity declined in the area. This lack of decline in the number of permits is probably a reflection of roofing permits issued as part of renovation projects from 1991 to 1992. In 1993, 7,548 roofing permits were issued, followed by 6,736 permits in 1994, and 7,049 permits in 1995.

Revenues for the FY91-90 to FY91-92 period reflect small declines (4% in FY89-90 compared to FY88-89; 9% in FY90-91 compared to FY89-90), followed by a 6.8% increase in FY91-92 over FY90-91. In FY92-93, fees grew by \$37,000 or 14.7% over FY91-92, but declined over the next two successive years. Changes were relatively small over the next several years until FY98-99 when a 12.5% increase occurred. Revenues have continued to grow until peaking in FY04-05.

Following is a listing of roofing permits issued between 1990 and 2010:

Calendar Year	Number of Permits	Percent Change
1990	6,204	
1991	6,199	-0.1%
1992	6,514	5.1%
1993	7,548	15.9%
1994	6,736	-10.8%
1995	7,049	4.6%
1996	7,264	3.1%
1997	6,484	-10.7%
1998	7,021	8.3%
1999	7,424	5.7%
2000	8,839	19.1%
2001	8,416	-4.8%
2002	9,750	15.9%
2003	11,584	18.8%
2004	19,214	65.9%
2005	24,592	28.0%
2006	17,523	-28.7%
2007	7,929	-54.8%
2008	3,606	-54.5%
2009	2,718	-24.6%
2010	3,207	18.0%

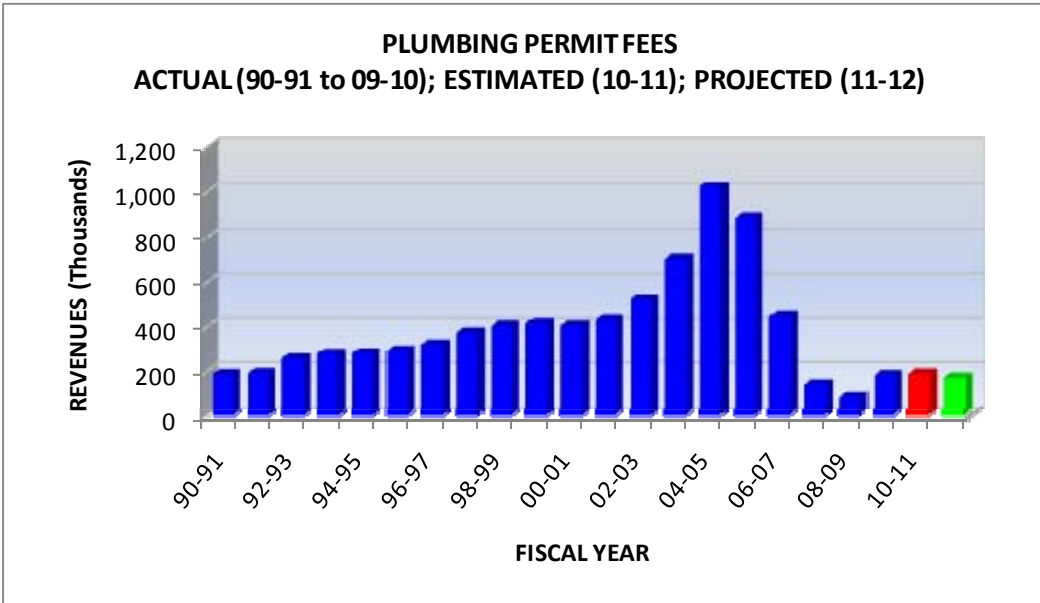
The historical and projected activity reflects cyclical movement in construction activity, as well as the continuous need for roof replacements on existing buildings. The differences in trends between revenues collected and the number of roofing permits issued relates to different fees charged for residential and commercial permits.

Figures for 2004 & 2005 are a reflection of an unprecedented level of growth and roofing repairs/replacement needed due to the 2004 & 2005 hurricanes (especially Charley). Calendar Year 2006 was a "bridge" between the end of Hurricane Charley and the start of the economic decline. The subsequent years through 2009 illustrate the substantial decline in activity. However, Calendar Year 2010 did show an 18% increase over the previous year.

# PLUMBING PERMIT FEES

<i>REVENUE DESCRIPTION:</i>	A fee for the installation of all types of plumbing, including fire protection systems.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Ordinance 02-01-95; 03-09-105; 04-07-07 Approval dates: 03-01-95; 09-30-03; 07-24-04.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9004
<i>SOURCE:</i>  <i>USE:</i>	Applicants for plumbing permits  Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	Fees established by type of plumbing job – see opposite page for detail Fee collected at time of application for the plumbing permit Payment made upon application for permit None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	189	
91-92	194	2.6
92-93	259	33.5
93-94	282	8.9
94-95	285	1.1
95-96	297	4.2
96-97	324	9.1
97-98	376	16.0
98-99	408	8.5
99-00	418	2.5
00-01	408	-2.4
01-02	433	6.1
02-03	525	21.2
03-04	703	33.9
04-05	1,029	46.4
05-06	889	-13.6
06-07	449	-49.5
07-08	144	-67.9
08-09	90	-37.5
09-10	185	105.6
10-11	190	2.7
11-12	172	-9.5

# PLUMBING PERMIT FEES

## DISCUSSION

From FY84-85 to FY87-88, plumbing permit fees varied by a maximum of only \$28,000. A fee study resulted in rate increases, and a 46% growth in revenues between 1988 and 1989 even though actual plumbing permits declined 5.3% over the same period of time. In FY89-90, revenue declined by almost 6% over FY88-89, followed by a 27% decline in FY90-91 over FY89-90, as the effects of the economic recession became more apparent. Revenue remained stable in FY91-92 with little growth. For the FY92-93 period, there was a dramatic increase in revenue of 33.5%, or \$65,000 over FY91-92. That was followed by an 8.9% growth in FY93-94, and virtually no change for FY94-95. FY95-96 showed a 4.2% increase; FY96-97 increased 9.1%. However, reductions occurred during FY00-01 and FY01-02. (FY02-03 and FY03-04 resulted in unprecedented growth in the number of permits). This pattern reflects the cyclical aspects of the building industry. Since reaching its peak in FY04-05, the revenues have declined reaching a low of \$90,000 in FY08-09. An improvement in revenues has occurred after that time and \$172,000 is budgeted for FY11-12.

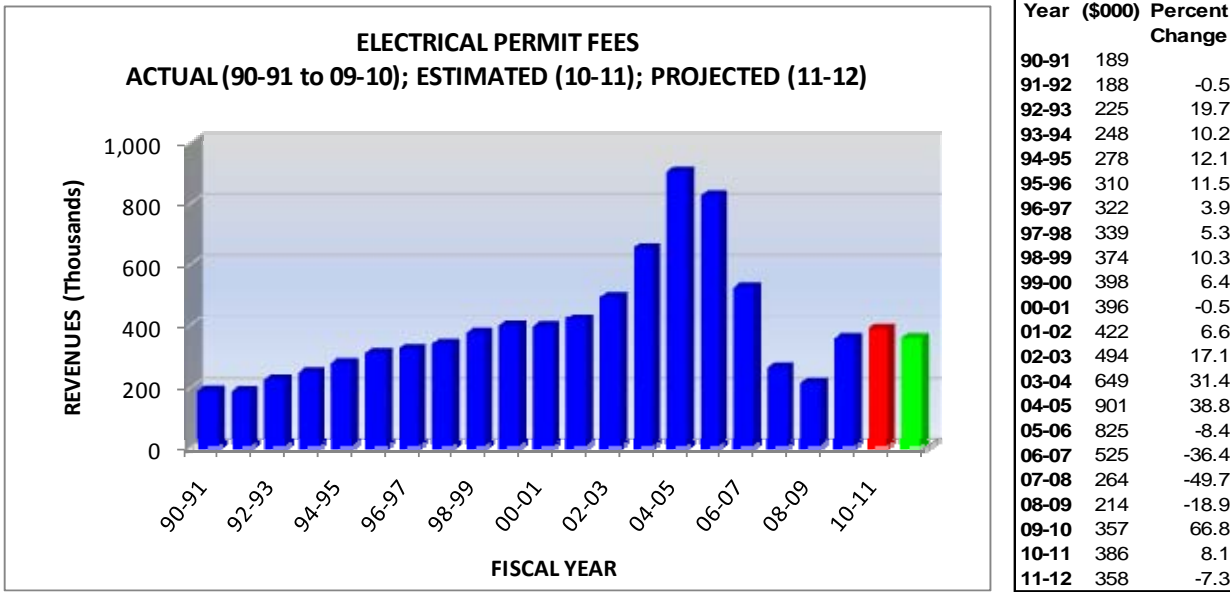
The following table illustrates changes in calendar year plumbing permit activity between 1990 and 2010:

Calendar Year	Number of Permits	Percent Change
1990	3,268	
1991	2,655	-18.8%
1992	2,850	7.3%
1993	3,481	22.1%
1994	3,716	6.8%
1995	3,189	-14.2%
1996	3,648	14.4%
1997	3,620	-0.8%
1998	4,023	11.1%
1999	4,693	16.7%
2000	5,353	14.1%
2001	4,694	-12.3%
2002	5,229	11.4%
2003	6,547	25.2%
2004	9,644	47.3%
2005	13,355	38.5%
2006	9,834	-26.4%
2007	4,217	-57.1%
2008	1,443	-65.8%
2009	1,190	-17.5%
2010	1,490	25.2%

# ELECTRICAL PERMIT FEES

<i>REVENUE DESCRIPTION:</i>	A fee for electrical installation in all types of construction. Fee is based upon amperage.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Ordinance 85-45; 87-9; 87-17 Approval dates: 10/23/87; 3/18/87; 8/11/87; 9/7/88; 02-01-95 (effective 3/1/95)
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9005
<i>SOURCE:</i> <i>USE:</i>	Applicants for electrical permits Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	New, additions, or alterations to commercial or residential structures \$.15 per amp; minimum of \$40 Fee collected at time of application for the electrical permit Payment made upon application for permit None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



# ELECTRICAL PERMIT FEES

## DISCUSSION

Electrical permit fees have been consistent over the FY84-85 to FY87-88 period, providing an average of \$200,000 over the historical period. In FY88-89, revenues increased by 17.5% from the previous year. However, the effects of the recession began to be noticed in consistent declines in revenue for FY89-90 over FY88-89 (04.0%); and FY90-91 over FY89-90 (=20.9%). Revenues for FY91-92 over FY90-91 remained virtually unchanged. These figures indicate a considerable reduction in electrical permit revenue during the recessionary period of 1991-1992. As with many other permit fees, FY92-93 was a better year for revenues than FY91-92, with a 19.7% gain. Double digit gains were also noted in FY93-94 to FY95-96. The pace of activity slowed in FY96-97. Fees continued to grow through FY99-00. FY02-03 and FY03-04 reflected the tremendous growth in construction during this period. The pace of growth began to slow after FY05-06 and declined to a low of \$213,670 in FY08-09 before rebounding to approximately \$360,000. The FY11-12 budget is \$358,000. Revenue figures are based upon fiscal year.

Actual electrical permits issued by calendar year between 1990 and 2010 were as follows:

Calendar Year	Number of Permits	Percent Change
1990	6,671	
1991	5,601	-16.0%
1992	5,822	3.9%
1993	6,925	18.9%
1994	7,210	4.1%
1995	6,738	-6.5%
1996	7,107	5.5%
1997	7,152	0.6%
1998	7,514	5.1%
1999	7,973	6.1%
2000	8,654	8.5%
2001	8,664	0.1%
2002	9,295	7.3%
2003	11,196	20.5%
2004	15,360	37.2%
2005	19,915	29.7%
2006	16796	-15.7%
2007	9,922	-40.9%
2008	5,474	-44.8%
2009	3,984	-27.2%
2010	4,600	15.5%

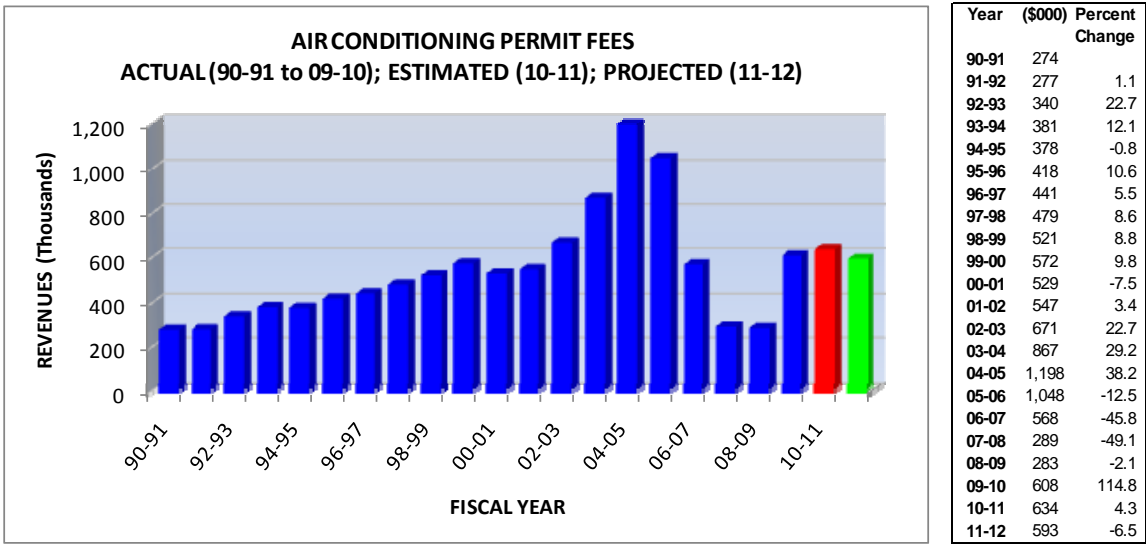
The pattern of permit activity is erratic.



# AIR CONDITIONING PERMIT FEES

<i>REVENUE DESCRIPTION:</i>	A fee for the installation of air conditioning in all types of construction
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Ordinance 85-45; 87-9; 87-17 Approval dates: 10/23/87; 3/18/87; 8/11/87; 9/7/88; 02-01-95 (effective 3/1/95)
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9006
<i>SOURCE:</i> <i>USE:</i>	Applicants for air conditioning permits Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	Fee established by type of air conditioning job Fee collected at time of application for the electrical permit Payment made upon application for permit None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



# AIR CONDITIONING PERMIT FEES

During the FY84-85 to FY87-88 period, the growth in air conditioning fees ranged from as much as 30% in one year (FY85-86 to FY86-87), to no growth (FY86-87 to FY87-88). A restructuring of fees led to a 101% gain in FY88-89, even though actual air conditioning permits declined 6.3% from calendar year 1988 to calendar year 1989. Calendar year 1990 permits showed an additional 3.9% reduction over calendar year 1989.

Reflecting the decline in actual air conditioning permit applications, revenues in FY89-90 fell almost 2% over FY88-89. Revenues continued a downward trend in FY90-91, falling over 20% over FY89-90; and, FY91-92's monies from this source declined another 2.6%. The FY89-90 to FY91-92 figures reflect the decline in permit activity associated with the economic recession. Monies increased almost 23% in FY92-93.

In FY93-94, revenues continued to grow, but at a lesser rate of 12.1%. Revenues in FY94-95 were about the same as FY93-94. However, there was a 10% increase in FY95-96 over FY94-95. The rate of increase declined over the FY95-96 during the FY96-97 to FY99-00 period. As with many other permit fees FY03-04 and FY04-05 showed dramatic growth. After FY05-06, a decline in revenues began and accelerated to a low of \$283,198 in FY08-09. Revenues returned to a \$600,000 level the next year and \$593,000 is budgeted for FY11-12.

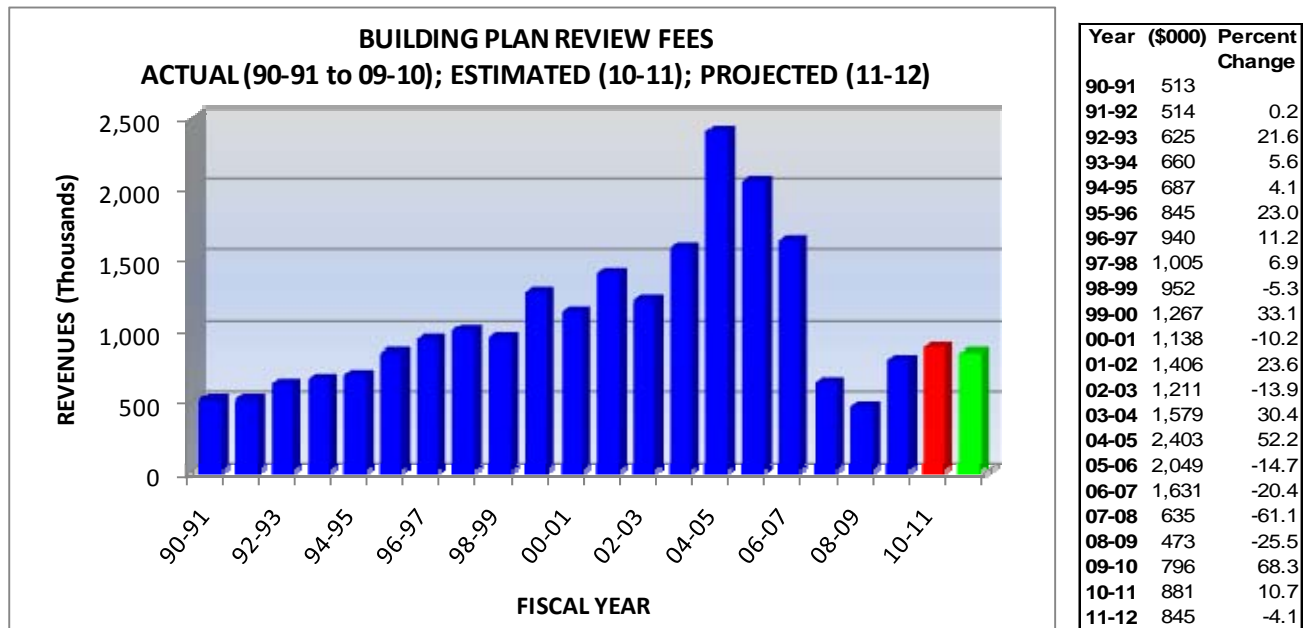
The following table illustrates changes in calendar year air conditioning permit activity between 1990 and 2010:

Calendar Year	Number of Permits	Percent Change
1990	6,145	
1991	5,337	-13.1%
1992	5,360	0.4%
1993	6,191	15.5%
1994	6,707	8.3%
1995	6,463	-3.6%
1996	7,502	16.1%
1997	7,247	-3.4%
1998	7,731	6.7%
1999	7,889	2.0%
2000	8,745	10.9%
2001	7,973	-8.8%
2002	8,366	4.9%
2003	10,994	31.4%
2004	14,306	30.1%
2005	18,688	30.6%
2006	14,308	-23.4%
2007	8,179	-42.8%
2008	5,084	-37.8%
2009	5,671	11.5%
2010	7,809	37.7%

# BUILDING PLAN REVIEW FEES

<i>REVENUE DESCRIPTION:</i>	A fee to cover review of all residential, commercial, and industrial plans of construction.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Ordinance 83-28; 84-2; 85-23; 85-24; 02-01-95 Approval dates: 10/6/82; 9/21/893; 7/31/85; 03/01/95
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9020
<i>SOURCE:</i> <i>USE:</i>	All applicants for building permits Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	See External Fees & Charges Manual/Development Series Ex 2-4 Fee collected at time building permit is applied for, or when a request is received As permits are applied for, or when a request is received None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



# BUILDING PLAN REVIEW FEES

## DISCUSSION

Building plan review fees averaged \$289,250 over the FY85-FY88 period, but soared 143% in FY88-89 to \$776,000 as a result of fee increases. During this same period on a calendar year basis, plan review requests in 1989 were 7.8% below 1988.

The revenue pattern generally reflects the building plan review activity. After a surge of monies due to the fee increase, revenues fell almost 21% in FY89-90, 16.4% in FY90-91, remained essentially unchanged from FY90-91 to 1992, and surged almost 22% in FY92-93 over FY91-92. Plan review is a function of construction activity, and the economic recession of 1990-92 had an effect on the strength of this revenue. This revenue is somewhat more "independent" from other development fees because it represents county time spent on review of plans that may or may not actually be constructed. FY92-93 was a very good year; FY93-94 revenues increased 5.6%, and the upward trend continued with a 4.1% gain. Revenues continued to grow through FY97-98. Beginning in FY98-99 the revenue pattern was erratic although overall dollar amounts increased during the period through FY01-02. Considerable declines occurred in FY06-07 and FY07-08.

Summary of Building Plan reviews by calendar year since 1990:

Calendar Year	Number of Reviews	Percent Change
1990	13,070	
1991	11,473	-12.2%
1992	11,154	-2.8%
1993	13,415	20.3%
1994	11,699	-12.8%
1995	11,218	-4.1%
1996	13,930	24.2%
1997	14,396	3.3%
1998	13,906	-3.4%
1999	14,005	0.7%
2000	11,115	-20.6%
2001	14,466	30.1%
2002	17,026	17.7%
2003	19,595	15.1%
2004	24,276	23.9%
2005	33,464	37.8%
2006	31,484	-5.9%
2007	19,441	-38.3%
2008	11,248	-42.1%
2009	9,574	-14.9%
2010	9,075	-5.2%

The early 90's recession is notable in the figures for 1991 and 1992. Figures rose in 1993 and declined during 1994 and 1995. However, big gains occurred in 1996. Growth in the number of reviews continued in 1997, declined in 1998 and were stable in 1999. Following 1999 reviews declined in 2000 but increased consistently from 2000 to 2005 before declining in 2006, 2007 and 2008.



## **INTERGOVERNMENTAL REVENUES**

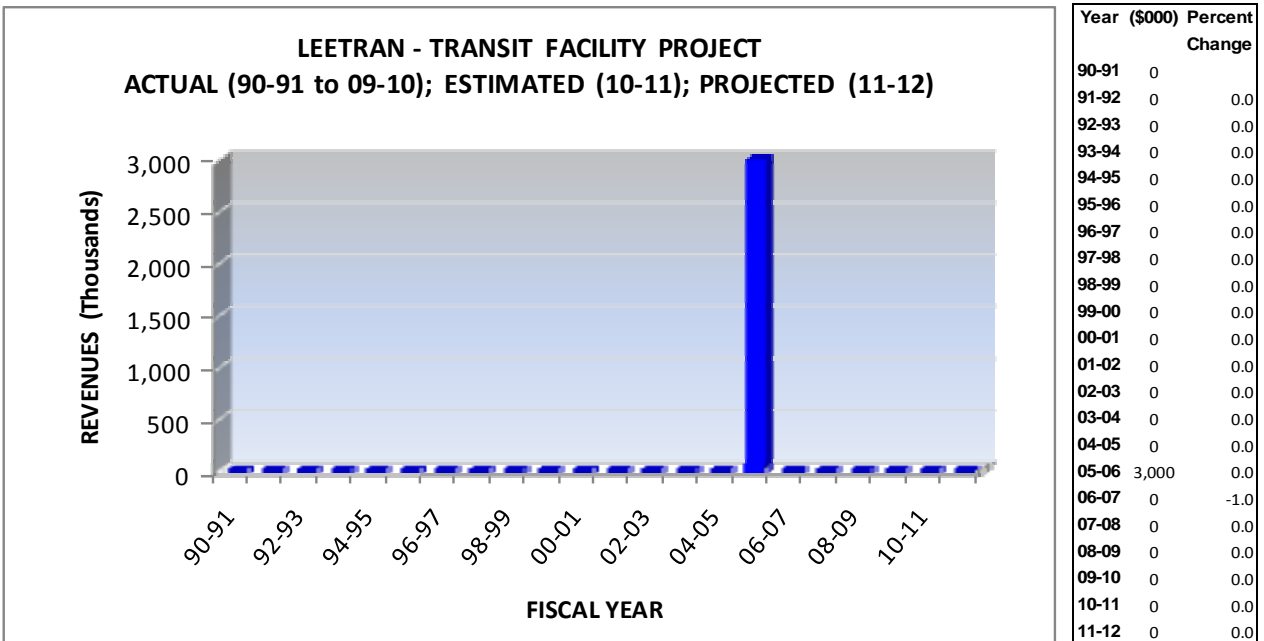
Included are revenues received from federal, state and other local governmental sources in the form of grants, shared revenues and payments in lieu of taxes. The state shared revenues that are of significant importance to county government are local government half-cent sales tax, county revenue sharing, Community Development Block Grant, mobile home licenses, alcoholic beverage licenses, racing tax, and Department of Transportation Funds for LeeTRAN.

# LEETRAN

## FDOT AND FTA CAPITAL ASSISTANCE FOR TRANSIT FACILITY PROJECT

<i>REVENUE DESCRIPTION:</i>	State and federal grants for development of a new transit facility.
<i>LEGAL AUTHORIZATION</i>	Florida Statute Chapter 341, Florida Department of Transportation US Department of Transportation, Federal Transit Administration
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Transit Facility CIP Project 20873548640.XXXXXX
<i>SOURCE:</i> <i>USE:</i>	State and federal participation in the eligible capital expenditures associated with the planning, design, acquisition, site development and/or construction expenses for the development of a new transit operations, administration and maintenance facility.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i>	FTA 100%; State 50%, County 50% Discretionary Reimbursement Basis None September 30, 2027

### FISCAL HISTORY AND REVENUE PROJECTIONS



# LEETRAN

## FDOT AND FTA CAPITAL ASSISTANCE FOR TRANSIT FACILITY PROJECT

<b>DISCUSSION</b>
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Funding from the State of Florida and the US Department of Transportation Federal Transit Administration for the development of a new transit operations, administration and maintenance facility. Provides for eligible costs related to the planning, design, acquisition, site development, and/or construction expenses for development of a transit facility for LeeTran. Project is in the development stage and has funding commitments totaling \$21,936,122.00 for the project in the form of actual Federal (Federal Transit Administration – FTA) and state grants as well as county matching funds. The grants are received on a reimbursable basis after expenditure of funds.

Following is a listing of the funding.

Intermodal Grant - STATE	\$629,459
Matching County Funds - COUNTY	\$629,459
Transportation Regional Incentive Program (TRIP) – Grant STATE	\$3,000,000
Local Match - COUNTY	\$3,000,000
State Infrastructure Bank (SIB) Loan - STATE	\$3,000,000*
FTA 5307 and 5309 Funds (no match required) - FEDERAL	\$11,141,131
<b>TOTAL</b>	<b>\$21,400,049</b>

The State Infrastructure Bank Loan will be repaid in five installments of \$600,000 beginning in FY07-08. The loan will be repaid in FY11-12.

State, federal and required local matching funds dedicated to the program brings the total amount of dedicated funding for the project to over \$21 million.

\* The chart indicates the SIB Loan received to date.

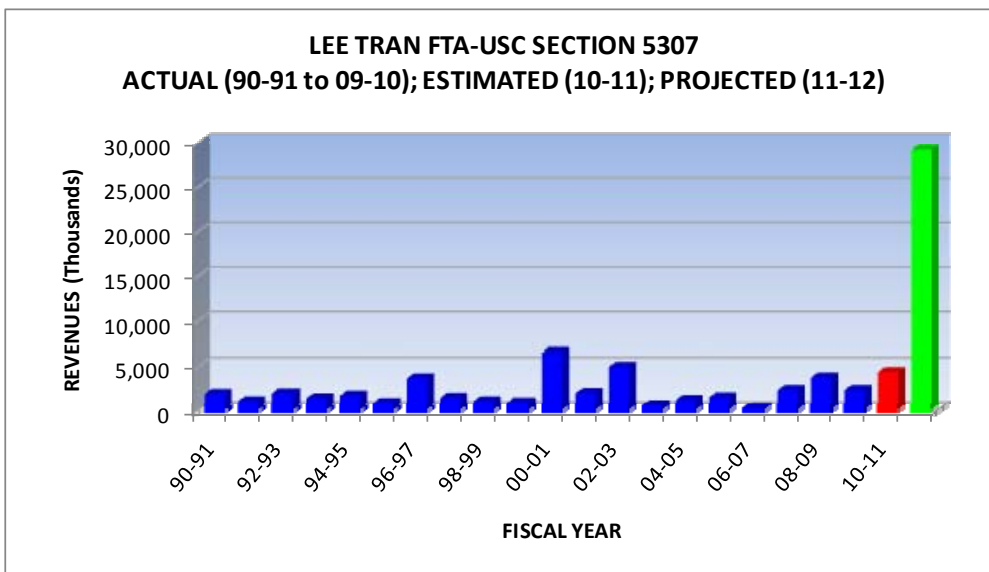


# LEETRAN

## FTA - USC SECTION 5307

<i>REVENUE DESCRIPTION:</i>	A federal grant to provide for capital and limited operating expenses to mass transit systems.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	TEA-21 Transportation Equity Act for the 21 <sup>st</sup> Century Name changed from UMTA to FTA in 1991
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Transit System Operating and Capital Fund KI5440148600.331420.9005 (Prior) KI5440148600.331420.9006 (Current)
<i>SOURCE:</i> <i>USE:</i>	Federal Transit Administration Capital and operating expenditures for LeeTran transit system. . Funds not spent during the fiscal year to which they were allocated will be rolled into the next fiscal year. Capital funds are anticipated to be used within four years (year of allocation plus three years).
<i>FEE SCHEDULE:</i>	80% federal; 20% local match (private and city/county contribution) for capital funds; or 80% federal, 20% soft match (toll credits) for capital funds; 50% federal/50% local match for operating funds; 90% federal; 10% local match for ADA or Clean Air Act projects.
<i>METHOD OF PAYMENT:</i>	By allocation to Lee County from FTA, based upon a formula based in part upon US Census figures.
<i>FREQUENCY OF COLLECTION:</i>	Reimbursement basis
<i>EXEMPTIONS:</i>	None
<i>EXPIRATION:</i>	Grant year + three years
<i>SPECIAL REQUIREMENTS:</i>	Meet federal guidelines as a recipient agency
<i>REVENUE COLLECTOR:</i>	LeeTran Division

### FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	1,940	
91-92	1,105	-43.0
92-93	1,992	80.3
93-94	1,469	-26.3
94-95	1,763	20.0
95-96	931	-47.2
96-97	3,691	296.5
97-98	1,499	-59.4
98-99	1,116	-25.6
99-00	955	-14.4
00-01	6,523	583.0
01-02	2,028	-68.9
02-03	4,987	145.9
03-04	654	-86.9
04-05	1,250	91.1
05-06	1,558	24.6
06-07	288	-81.5
07-08	2,385	728.1
08-09	3,804	59.5
09-10	2,408	-36.7
10-11	4,400	82.7
11-12	29,178	563.1

# LEETRAN

## FTA - USC SECTION 5307

### DISCUSSION

The FTA USC Section 5307 allocates funding to urbanized areas based on a formula approved by Congress under the Transportation Act. The formula includes consideration for population size and statistical reporting data collected by the National Transit Database. The Federal government allows State of Florida eligible recipients to match the 20% required contribution with toll revenue credits, which must be requested and approved by FDOT. The figures can vary considerably from year to year as the chart indicates but the FY08-09 to FY10-11 period has averaged \$3,500,000.

The grant provides for operating and capital expenses related to the operating of transit services in Lee County. The large figure in FY11-12 includes \$21,587,000 for LeeTran's new operating & maintenance facility.

# LEETRAN

## FTA - USC SECTION 5311

*REVENUE DESCRIPTION:* A federal grant to provide rural capital and operating assistance to eligible recipients who operate public transportation services in non-urban areas.

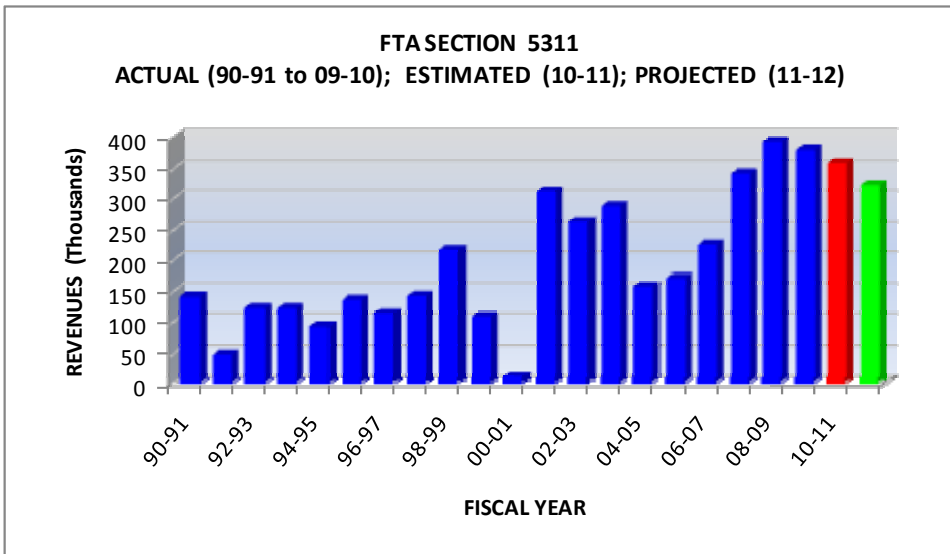
*LEGAL AUTHORIZATION* Federal Transit Act of 1991, TEA-21 Transportation Equity Act administered through the Florida Department of Transportation  
*FOR COLLECTION:* Name changed from UMTA to FTA in 1991

*FUND:* Transit System Operating and Capital Fund  
*ACCOUNT NUMBER:* KI5440148600.331420.9002 (Current)

*SOURCE:* Federal Transit Administration  
*USE:* Operating expenditures for routes operating in designated rural areas of Lee County.

*FEE SCHEDULE:* 80% Federal; 10% State; 10% County:  
*METHOD OF PAYMENT:* By allocation to Lee County from Florida Governor's Apportionment  
*FREQUENCY OF COLLECTION:* Reimbursement basis  
*EXEMPTIONS:* None  
*EXPIRATION:* Grant year for operating funds; grant year + three years for capital funds  
*SPECIAL REQUIREMENTS:* Meet federal guidelines as a recipient agency  
*REVENUE COLLECTOR:* LeeTran Division

### FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	142	
91-92	49	-189.8
92-93	124	60.5
93-94	124	0.0
94-95	93	-33.3
95-96	137	32.1
96-97	115	-19.1
97-98	143	19.6
98-99	218	34.4
99-00	109	-100.0
00-01	13	-738.5
01-02	313	95.8
02-03	265	-18.1
03-04	288	8.0
04-05	158	-82.3
05-06	173	8.7
06-07	227	23.8
07-08	343	33.8
08-09	392	12.5
09-10	379	-3.4
10-11	360	-5.3
11-12	324	-11.1

# LEETRAN

## FTA - USC SECTION 5311

### DISCUSSION

The Section 5311 Non-urbanized Area Formula Program provided Federal operating or capital assistance to eligible recipients who operate or contract public transportation services in non-urbanized areas. Eligible recipients may use annual allocations to offset operational expenses of public transportation service operating in rural areas or can elect to use all or part of their annual allocation to buy vehicles or capital equipment.

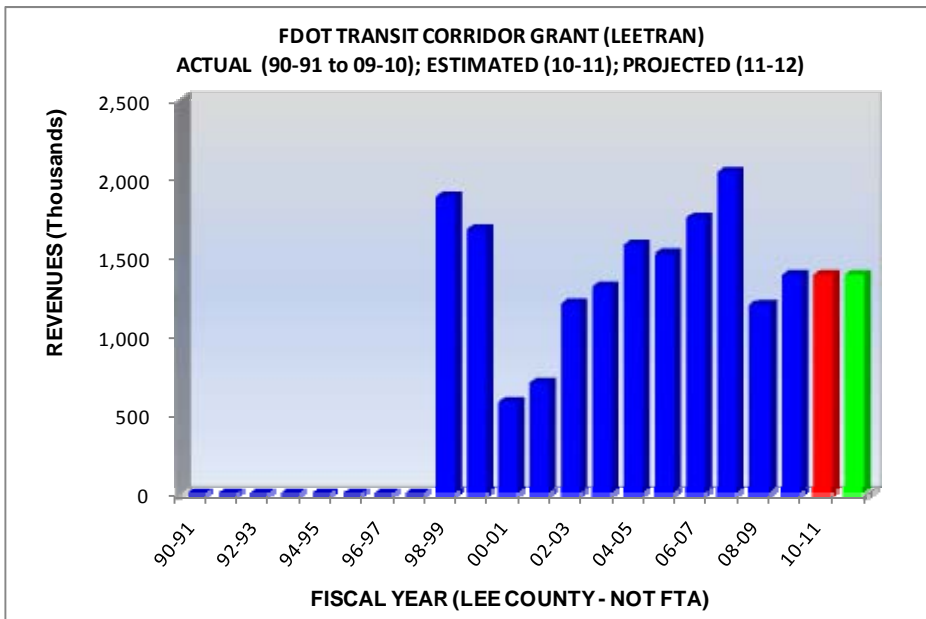
The Federal government allocates funds by formula to the State of Florida each year for the Section 5311 program. FDOT has been designated by the Governor to administer the program.

# LEETRAN

## FDOT - TRANSIT CORRIDOR

<i>REVENUE DESCRIPTION:</i>	A State grant to relieve congestion and improve capacity within an identified transportation corridor.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	FL Statute Chapter 341; Florida Department of Transportation
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Transit Corridor Operating K15440148600.334420.9009 & 9010
<i>SOURCE:</i> <i>USE:</i>	FDOT Participation in the eligible operating costs of the US41 transit corridor Service operated by LeeTran.
<i>FEE SCHEDULE:</i>	50% State; 50% County
<i>METHOD OF PAYMENT:</i>	Specifically identified by way of appropriation request as part of the planned improvements on each transportation corridor.
<i>FREQUENCY OF COLLECTION:</i>	Reimbursement basis
<i>EXEMPTIONS:</i>	None
<i>EXPIRATION:</i>	Grant year of operation.
<i>SPECIAL REQUIREMENTS:</i>	Meet State guidelines as a recipient agency
<i>REVENUE COLLECTOR:</i>	LeeTran Division

### FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	0	
91-92	0	0.0
92-93	0	0.0
93-94	0	0.0
94-95	0	0.0
95-96	0	0.0
96-97	0	0.0
97-98	0	0.0
98-99	1,884	0.0
99-00	1,677	-11.0
00-01	592	-64.7
01-02	715	20.8
02-03	1,217	70.2
03-04	1,324	8.8
04-05	1,578	19.2
05-06	1,525	-3.4
06-07	1,749	14.7
07-08	2,041	16.7
08-09	1,208	-40.8
09-10	1,400	15.9
10-11	1,400	0.0
11-12	1,400	0.0

# LEETRAN

## FDOT - TRANSIT CORRIDOR

### DISCUSSION

In 1997 FDOT provided \$8,264,881 in funding for transit services along the US41 north-south corridor. Commencing in 2002 the state provided \$1.4 million annually for four years in a dollar for dollar match to fund operating expenses along the corridor.

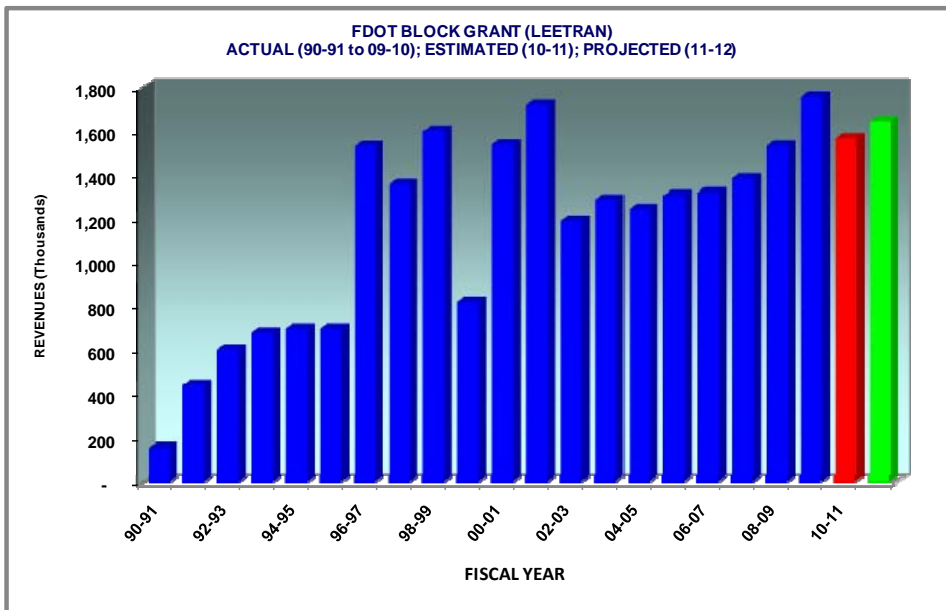
Continued funding of this project is expected as ridership continues sustained increases.

# LEETRAN

## FDOT - BLOCK GRANT

<i>REVENUE DESCRIPTION:</i>	A State grant to provide operating assistance to public transit systems.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	FL Statute Chapter 341; Florida Department of Transportation
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Transit System Operating KI5440148600.334420.9005 & 9006
<i>SOURCE:</i> <i>USE:</i>	Florida Department of Transportation Participation in eligible operation expenses associated with the delivery of public transportation services in Lee County.
<i>FEE SCHEDULE:</i>	50% State; 50% County
<i>METHOD OF PAYMENT:</i>	By allocation based upon population, passenger trips, and passenger miles
<i>FREQUENCY OF COLLECTION:</i>	Reimbursement basis
<i>EXEMPTIONS:</i>	None
<i>EXPIRATION:</i>	Grant year
<i>SPECIAL REQUIREMENTS:</i>	Meet State guidelines as a recipient agency
<i>REVENUE COLLECTOR:</i>	LeeTran Division

### FISCAL HISTORY AND REVENUE PROJECTIONS



Year	\$	Percent Change
90-91	165	
91-92	448	171.5
92-93	607	35.5
93-94	687	13.2
94-95	706	2.8
95-96	706	0.0
96-97	1,531	116.9
97-98	1,360	-11.2
98-99	1,601	17.7
99-00	825	-48.5
00-01	1,539	86.5
01-02	1,718	11.6
02-03	1,192	-30.6
03-04	1,291	8.3
04-05	1,248	-3.3
05-06	1,311	5.0
06-07	1,323	0.9
07-08	1,378	4.2
08-09	1,385	0.5
09-10	1,561	12.7
10-11	1,567	0.4
11-12	1,647	5.1

# LEETRAN FDOT - BLOCK GRANT

## DISCUSSION

Historically, funds from the State of Florida for transit have been allocated annually. Allocations are formula based on population, passenger trips and passenger miles. As Lee County's population continues to grow, greater system usage has occurred reflecting in increased funding for this program.

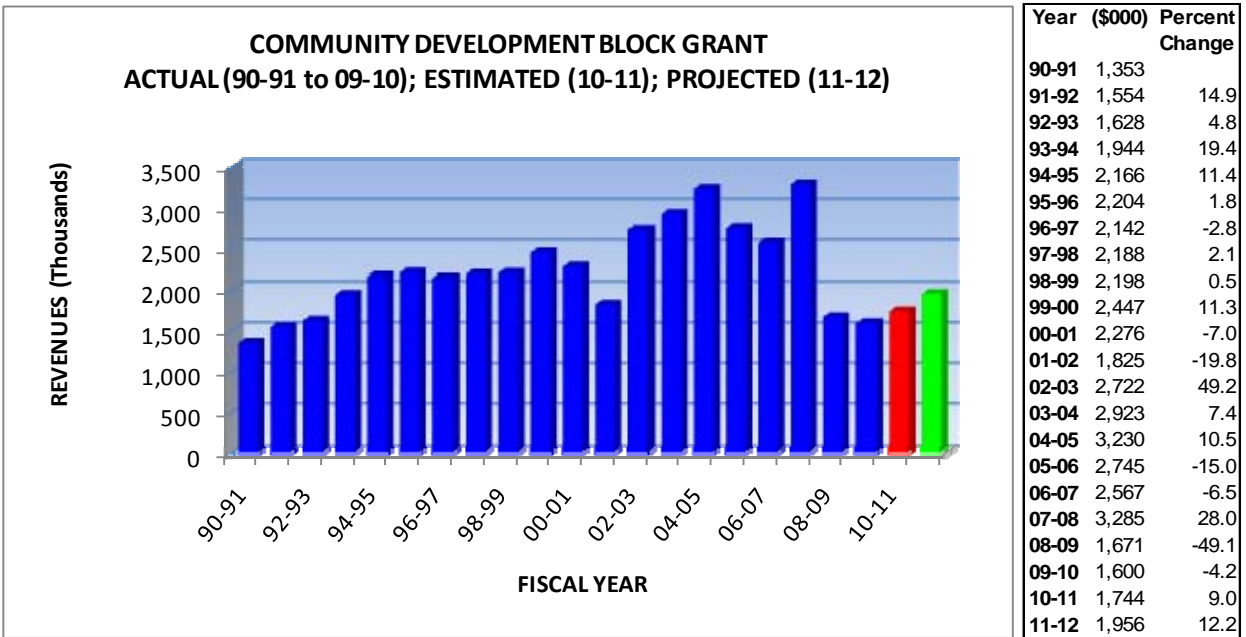
The match 50% fund is made available from the Local Option Gas Tax dedicated for mass transit and revenues from the General Fund.



# COMMUNITY DEVELOPMENT BLOCK GRANT

<i>REVENUE DESCRIPTION:</i>	Entitlement grant from HUD for benefit of low and moderate-income persons in unincorporated Lee County, Town of Fort Myers Beach, City of Bonita Springs and City of Sanibel.
<i>LEGAL AUTHORIZATION</i>	Grant agreement between Department of Housing and Urban Development and Lee County.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Community Dev Block Grant (CDBG) Assistance – Entitlement Grant 11XXXX13920.331540.9XXX
<i>SOURCE:</i> <i>USE:</i>	Federal grant from Department of Housing and Urban Development Various activities include neighborhood revitalization of low and moderate income existing housing and related neighborhood public services.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	None Funds remitted from HUD are wired into the pooled cash bank account Depends upon project requirements – project costs are reimbursed None Annual application process – project monies roll over each year Must disburse grant monies within 5 days of receipt Department of Human Services

## FISCAL HISTORY AND REVENUE PROJECTIONS



# COMMUNITY DEVELOPMENT BLOCK GRANT

**DISCUSSION**

FY90-91 marked the first year that Lee County had become an Entitlement Community. The county is currently in the eighteenth year of entitlements. The monies listed on the summary with the chart and graph represent REIMBURSEMENT amounts. Monies are reimbursed upon expenditure. Projections are based upon The Federal government's Department of Housing and Urban Development (HUD)'s formulae calculations. Following are the projects for FY08-09, FY09-10, FY10-11, & FY11-12:

**CDBG YEAR 19**

HUD FY 08 - GRANT #B08-UC-12-0013  
 BOCC FY 08-09 - Board Date 11/18/08

	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 288,279.00
	URBAN COUNTY ADMINISTRATION	\$ 40,512.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 75,000.00
	OWNER HOUSING REHABILITATION	\$ 350,000.00
	TEMPORARY RELOCATION	\$ 5,000.00
SUBRECIPIENT	PINE MANOR NEIGHBORHOOD IMPROVEMENTS	\$ 108,312.00
	PAGE PARK NEIGHBORHOOD IMPROVEMENTS	\$ 81,036.00
	PINE MANOR NEIGHBORHOOD BUILDING	\$ 40,543.00
	SUPPORTIVE HOMELESS PROGRAM SET ASIDE	\$ 50,000.00
	SUPPORTIVE HOUSING	\$ 100,000.00
	SUNCOAST ESTATES NEIGHBORHOOD IMPROVEMENTS	\$ 170,719.00
	CHARLESTON PARK NEIGHBORHOOD BLDG PROGRAM	\$ 26,168.00
	PINE MANOR CODE ENFORCEMENT	\$ 78,700.00
	HARLEM HEIGHTS NEIGHBORHOOD BUILDING	\$ 29,670.00
	CHARLESTON PARK NEIGHBORHOOD IMPROVEMENTS	\$ 86,274.00
	PAGE PARK NEIGHBORHOOD BUILDING	\$ 21,377.00
	BONITA SPRINGS PUBLIC FACILITIES	\$ 218,273.00
	FORT MYERS BEACH PUBLIC SERVICES	\$ 34,121.00
	SANIBEL PUBLIC FACILITIES	\$ 18,726.00
	PALMONA PARK NEIGHBORHOOD BUILDING	\$ 29,117.00
	PALMONA PARK NEIGHBORHOOD IMPROVEMENTS	\$ 99,733.00
	SUNCOAST ESTATES NEIGHBORHOOD BUILDING	\$ 37,410.00
	CHARLESTON PARK CODE ENFORCEMENT	\$ 33,442.00
	PAGE PARK CODE ENFORCEMENT	\$ 16,721.00
	PALMONA PARK CODE ENFORCEMENT	\$ 33,442.00
HOMELESS SERVICES	\$ 50,000.00	
	TOTAL	\$ 2,122,575.00

**CDBG YEAR 20**

HUD FY 09 - GRANT #B09-UC-12-0013 BOCC FY 09-10 - Board Date 11/17/09
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	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 168,465.00
	URBAN COUNTY ADMINISTRATION	\$ 24,869.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 335,200.00
	OWNER HOUSING REHABILITATION	\$ 346,946.00
	TEMPORARY RELOCATION	\$ 5,000.00
	DEMOLITION	\$ 5,000.00
SUBRECIPIENT	PINE MANOR NEIGHBORHOOD IMPROVEMENTS	\$ 112,279.00
	PAGE PARK NEIGHBORHOOD IMPROVEMENTS	\$ 83,646.00
	PINE MANOR NEIGHBORHOOD BUILDING	\$ 48,068.00
	HOMELESS SET ASIDE	\$ 22,500.00
	DOWN PAYMENT ASSISTANCE	\$ 55,338.00
	CHARLESTON PARK NEIGHBORHOOD BLDG PROGRAM	\$ 30,831.00
	PINE MANOR CODE ENFORCEMENT	\$ 78,700.00
	CHARLESTON PARK NEIGHBORHOOD IMPROVEMENTS	\$ 89,075.00
	PAGE PARK NEIGHBORHOOD BUILDING	\$ 25,079.00
	BONITA SPRINGS PUBLIC FACILITIES	\$ 222,313.00
	FORT MYERS BEACH PUBLIC SERVICES	\$ 34,817.00
	SANIBEL PUBLIC FACILITIES	\$ 19,031.00
	PALMONA PARK NEIGHBORHOOD BUILDING	\$ 34,185.00
	PALMONA PARK NEIGHBORHOOD IMPROVEMENTS	\$ 278,740.00
	SUNCOAST ESTATES NEIGHBORHOOD BUILDING	\$ 43,896.00
	CHARLESTON PARK CODE ENFORCEMENT	\$ 33,442.00
	PAGE PARK CODE ENFORCEMENT	\$ 16,721.00
	PALMONA PARK CODE ENFORCEMENT	\$ 33,442.00
	HOMELESS SERVICES	\$ 14,990.00
	TOTAL	\$ 2,162,573.00

**CDBG YEAR 21**

HUD FY 10 - GRANT #B10-UC-12-0013 BOCC FY 10-11 - Board Date 11/30/10
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	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 214,529.00
	URBAN COUNTY ADMINISTRATION	\$ 43,628.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 75,000.00
	OWNER HOUSING REHABILITATION	\$ 390,000.00
	DOWNPAYMENT ASSISTANCE	\$ 25,000.00
	CLOSING COST ASSISTANCE	\$ 25,000.00
	SUBRECIPIENT	BONITA SPRINGS PUBLIC FACILITIES
FORT MYERS BEACH PUBLIC SERVICES		\$ 33,728.00
SANIBEL PUBLIC FACILITIES		\$ 18,511.00
HOMELESS SERVICES PROJECT		\$ 50,000.00
NEIGHBORHOOD PUBLIC SERVICES		\$ 239,403.00
NEIGHBORHOOD ENHANCED CODE ENFORCEMENT		\$ 115,000.00
ECONOMIC DEVELOPMENT ACTIVITY		\$ 75,000.00
NON-PROFIT CAPITAL IMPROVEMENTS		\$ 173,193.00
NEIGHBORHOOD INFRASTRUCTURE		\$ 641,844.00
		TOTAL

**CDBG YEAR 22**

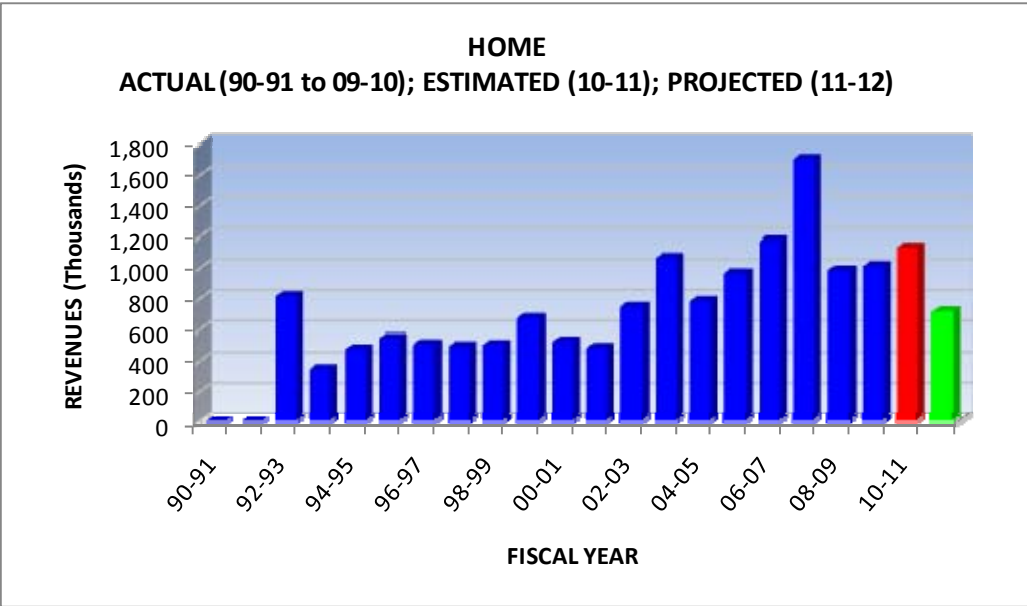
HUD FY 11 - GRANT #B11-UC-12-0013 BOCC FY 11-12 - Board Date 12/06/11
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	<u>PROJECT NAME</u>	<u>BUDGETED</u>
IN-HOUSE	GENERAL OPERATING & ADMINISTRATION	\$ 200,000.00
	URBAN COUNTY ADMINISTRATION	\$ 28,479.00
	HOUSING REHAB OPERATING & PROGRAM SUPPORT	\$ 50,000.00
	OWNER HOUSING REHABILITATION	\$ 390,000.00
SUBRECIPIENT	BONITA SPRINGS PUBLIC FACILITIES	\$ 207,796.00
	FORT MYERS BEACH PUBLIC SERVICES	\$ 31,520.00
	SANIBEL PUBLIC FACILITIES	\$ 16,997.00
	HOMELESS SERVICES PROJECT	\$ 45,000.00
	NEIGHBORHOOD PUBLIC SERVICES	\$ 210,859.00
	NEIGHBORHOOD CODE ENFORCEMENT	\$ 76,356.00
	ECONOMIC DEVELOPMENT ACTIVITY	\$ 45,000.00
	NEIGHBORHOOD INFRASTRUCTURE	\$ 634,452.00
	TOTAL	\$ 1,936,459.00

# HOME

<i>REVENUE DESCRIPTION:</i>	Entitlement grant from HUD for benefit of low and moderate-income persons in unincorporated Lee County, Fort Myers Beach, Bonita Springs and Sanibel.
<i>LEGAL AUTHORIZATION</i>	Grant agreement between Department of Housing and Urban Development and Lee County.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	HOME Assistance – Entitlement Grant 11XXXX13921.331570.9XXX
<i>SOURCE:</i> <i>USE:</i>	Federal grant from Department of Housing and Urban Development Various activities include neighborhood revitalization of low and moderate income existing housing, neighborhood rehabilitation, and direct homeownership assistance.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	None Funds remitted from HUD are wired into the pooled cash bank account Depends upon project requirements – project costs are reimbursed None Annual application process – project monies roll over each year Must disburse grant monies within 5 days of receipt Department of Human Services

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	0	
91-92	0	
92-93	818	
93-94	350	-57.2
94-95	479	36.9
95-96	550	14.8
96-97	511	-7.1
97-98	499	-2.3
98-99	508	1.8
99-00	675	32.9
00-01	528	-21.8
01-02	488	-7.6
02-03	750	53.7
03-04	1,069	42.5
04-05	787	-26.4
05-06	959	21.9
06-07	1,123	17.1
07-08	1,597	42.2
08-09	987	-38.2
09-10	1,016	2.9
10-11	1,137	11.9
11-12	720	-36.7

# HOME

## DISCUSSION

FY92-93 marked the first year that Lee County had become a recipient of HOME funds. The county is currently in the twentieth year of entitlements. Projections for FY11-12 are based upon the Federal Department of Housing and Urban Development (HUD)'s formulae calculations. The figures on the summary page with chart and graph are reimbursement amounts. Each year's projects are listed below with the budgeted amounts:

### HOME YEAR 17

HUD FY 08 - GRANT #M08-UC-12-0210  
BOCC FY 09 - Board Date 11/18/08

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$ 68,555.00
SUPPORTIVE HOUSING	\$ 225,000.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 289,168.00
CHDO	\$ 102,834.00
ADDI/ DOWN PAYMENT ASSISTANCE	\$ 5,503.00
TOTAL	\$ 691,060.00

### HOME YEAR 18

HUD FY 09 - GRANT #M09-UC-12-0210  
BOCC FY 10 - Board Date 11/17/09

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$77,670.00
SUPPORTIVE HOUSING	\$129,320.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$453,202.00
CHDO	\$116,503.00
TOTAL	\$776,695.00

### HOME YEAR 19

HUD FY 10 - GRANT #M10-UC-12-0210  
BOCC FY 11 - Board Date 11/30/10

<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$ 77,076.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 578,070.00
CHDO	\$ 115,614.00
TOTAL	\$ 770,760.00

**HOME YEAR 20**

HUD FY 11 - GRANT #M11-UC-12-0210 BOCC FY 12 - Board Date 12/06/11
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<u>PROJECT NAME</u>	<u>BUDGETED</u>
PROJECT DELIVERY	\$ 68,187.00
OWNER HOUSING REHABILITATION	\$ 310,000.00
DIRECT HOME OWNERSHIP ASSISTANCE	\$ 201,403.00
CHDO	\$ 102,281.00
TOTAL	\$ 681,871.00

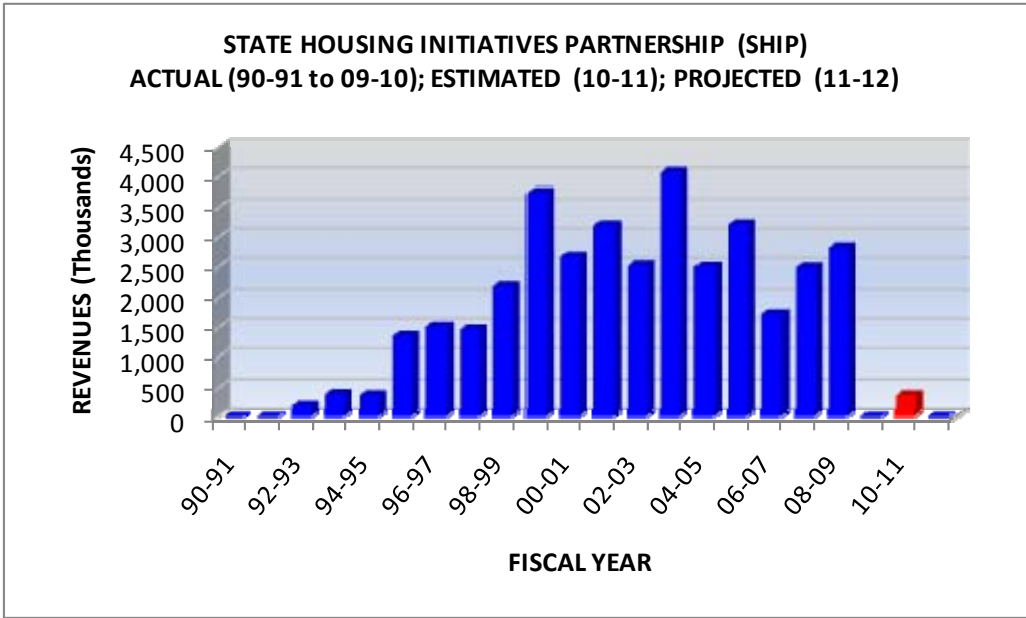




# STATE HOUSING INITIATIVES PARTNERSHIP (SHIP)

<i>REVENUE DESCRIPTION:</i>	Grant from the State of Florida (Florida Housing Finance Corporation) For the benefit of very low, low and moderate income households in Unincorporated Lee County.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Section 420.907 Florida Statutes; Chapter 67-37 Florida Administrative Code
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	SHIP Local Government Housing Trust Fund LB5540513801.335501.9001
<i>SOURCE:</i> <i>USE:</i>	State of Florida Provide funds and technical assistance to create local housing partnerships, expand the production of and preserve affordable housing.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	None Funds from the State of Florida are wired into the pooled cash bank account and transferred to the SHIP Trust Fund Funds are distributed by the State throughout the year, as they are collected. None Not Applicable Not Applicable Planning Division, Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	0	
91-92	0	
92-93	207	
93-94	395	90.8
94-95	381	-3.5
95-96	1,358	256.4
96-97	1,512	11.3
97-98	1,465	-3.1
98-99	2,205	50.5
99-00	3,748	70.0
00-01	2,670	-28.8
01-02	3,199	19.8
02-03	2,521	-21.2
03-04	4,079	61.8
04-05	2,499	-38.7
05-06	3,218	28.8
06-07	1,725	-46.4
07-08	2,489	44.3
08-09	2,823	13.4
09-10	0	-100.0
10-11	382	100.0
11-12	0	-100.0

# STATE HOUSING INITIATIVES PARTNERSHIP (SHIP)

## DISCUSSION

### INTRODUCTION

The SHIP program is administered by the Lee County Department of Community Development, which also oversees the local government comprehensive plan, zoning, permitting, and environmental resources services. Lee County's SHIP program provides funding and technical assistance to non-profit housing development organizations and down payment/closing cost assistance to qualified homebuyers. The provision of affordable housing in unincorporated Lee County is a program priority. However, at times, with approval from the Board of County Commissioners SHIP funds may be used to provide funding for affordable housing projects within Lee County's municipalities. The Lee County Affordable Housing Advisory Committee, which is comprised of members of various professions of fields of interest each with a relevance to affordable housing needs, makes recommendations to the Board of County Commissioners about the implementation of the SHIP program.

The effective period of the latest Housing Assistance Plan will be for three years from July 1, 2008 to June 30, 2011. It is the intent of Lee County to actively develop its program through an annual review process with annual reports delivered to the Florida Housing Finance Corporation (state agency in Tallahassee) by September 15, of each year.

### CREATING LOCAL HOUSING PARTNERSHIPS

**Lee County.** The county provides funding to various non-profit organizations. The county has in place an expedited system for processing permits for affordable housing. The county provides technical assistance in permitting, project review and resource allocation to affordable housing providers. The county evaluates the direction of its efforts in affordable housing after conducting public meetings, workshops and studies and analyzing the degree of need, the inventory or programs available and appropriate allocation of resources.

**Non-profit Sponsors.** Lee County's public/private affordable housing partnership relies on IRS recognized (such as 501.c.3) non-profit affordable housing providers to carry out the majority of SHIP assisted affordable housing production. Non-profit affordable housing providers must specialize in housing, construction, community development, or supported housing for people with special needs. In selecting non-profit affordable housing providers, Lee County considers an organization's mission, capacity, experience, financial stability, type of program, client base, ability to meet SHIP requirements, participation in the WAGES program as employers, and other qualifications. Community Housing Development Organizations or CHDO's are an example of the type of organization that may be eligible to sponsor housing initiatives.

**Construction Industry.** Local builders cooperate by building at a fixed price for two, three and four bedroom homes. Many donate labor and materials for construction of affordable housing. Lee County has worked diligently with the construction industry to greatly reduce permitting time and to expedite affordable housing projects where needed.

**Financial Institutions.** Lee County's private lending institutions have partnered and continue to foster partnerships with affordable housing providers that receive SHIP funding in order to meet the Community Reinvestment Act requirement to provide loans to low income citizens.

### FUTURE REVENUES

Adjustments are made once the State sets forth a level of future funding. Monies received in FY10-11 are being spent in FY11-12.

# COUNTY REVENUE SHARING

**REVENUE DESCRIPTION:** The Florida Revenue Sharing Act of 1972 was an effort to ensure revenue parity among cities and counties. Monies are returned to counties in accordance with apportionment formulae that relate to county population, unincorporated county population, and county sales tax collections from the previous year. These figures are related to State totals. First and second guarantees have been established to provide a level of minimum return to the counties. The first guarantee is pledged non-ad valorem revenue.

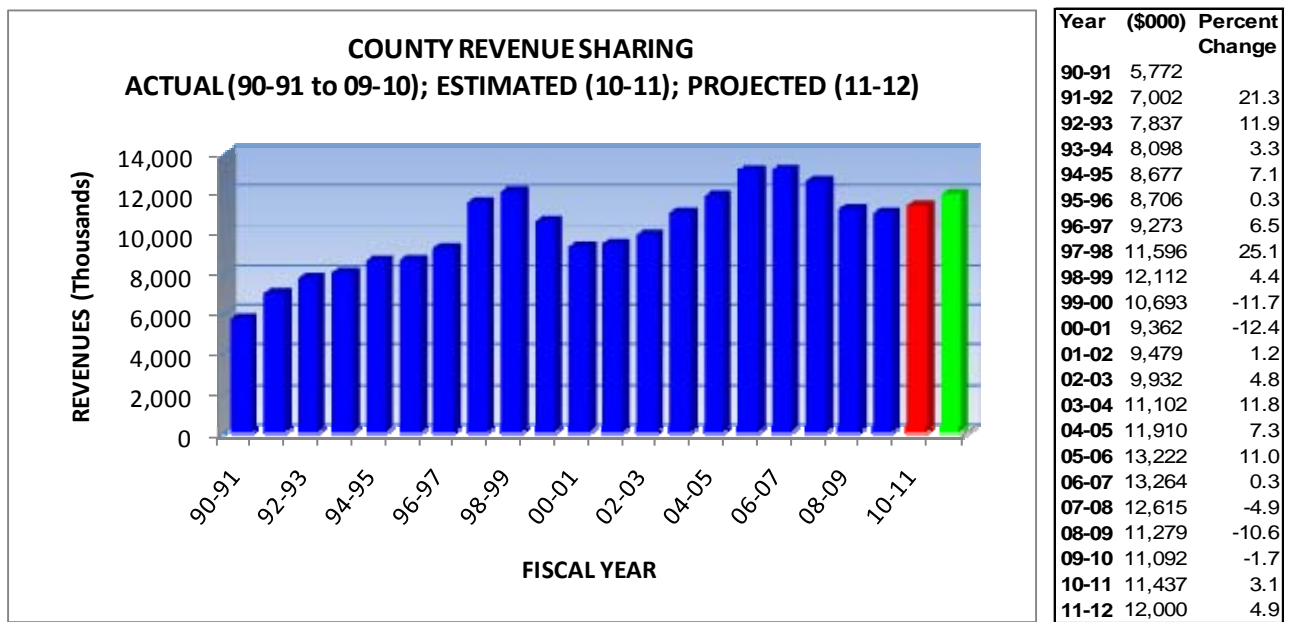
**LEGAL AUTHORIZATION FOR COLLECTION:** Section 218.215, Florida Statutes  
See Chapters 92-184/92-319 for 1992 Legislative Revisions

**FUND:** Unincorporated MSTU (15500)      General Fund (00100)  
**ACCOUNT NUMBER:** GC5000015500.335120.9000-0%; GC5000000100.335120.9000-100%  
Prior to FY09-40% fund 15900; 60%-fund 00100

**SOURCE:** State remits monies from cigarette tax and state collected sales tax to county revenue sharing program  
**USE:** Monies are used for county operations

**FEE SCHEDULE:** Annual amount determined by State of Florida and paid in equal installments. A "true-up" adjustment is made in June of each year.  
**METHOD OF PAYMENT:** State remits directly  
**FREQUENCY OF COLLECTION:** Monthly  
**EXEMPTIONS:** None  
**EXPIRATION:** None  
**SPECIAL REQUIREMENTS:** Annual series of tests must be met, pursuant to Florida Statute 218.23  
**REVENUE COLLECTOR:** Funds remitted from Florida Department of Revenue are wired into the pooled cash bank account of the Clerk of Circuit Court – Finance Department.

## FISCAL HISTORY AND REVENUE PROJECTIONS



# COUNTY REVENUE SHARING

## DISCUSSION

The State Revenue Sharing Program with counties includes revenues derived from 2.9% of net cigarette tax collections (5% of total county revenue sharing), and 35.3% of net intangible tax collections (95% of county revenue sharing). Service charges of 7.3% are assessed against each fund, along with a 0.9% deduction for administrative costs against the Cigarette Tax Collection Trust Fund.

The distribution of funds is divided into three portions:

1. First Guaranteed Entitlement – Monies equal to the aggregate amount the county received from the State in FY71-72. Monies are a pledged non-ad valorem revenue (Lee County - \$578,772)
2. Second Guaranteed Entitlement – Monies equal to the aggregate amount the county received from the State in FY81-82. (Lee County - \$1,764,708)
3. Growth Money – The balance of funds that are adjusted. These funds are most affected by the following formulae: (Lee County - Varies Annually)

Part I County Population/State Population  
Part II County Unincorporated Population/State Unincorporated Population  
Part III Annual county sales tax collections/annual statewide sales tax collections

Distribution Factor = Part I + Part II + Part III/3  
County Share = Distribution factor times total funds available

Counties are allowed to bond only the first and second guaranteed entitlements for capital projects. The monthly allocation of funds is based upon an annual projection of funds made by the State using the formulae in July of each year. Most of the funds are derived from intangible tax collections, which are due by June 30 on the value of investment portfolios as of December 31. Once the actual collections are known, the Department of Revenue adjusts, or “true-up” the final June payment given actual collections.

The FY92-93 collections included the June “true-up” number, resulting in an 11.9% increase over FY91-92, or \$807,000 more than expected. Apparently the increase in the rate was more significant than the decline in the percentage allocation, due to the legislative changes. In FY93-94, the increase was 3.3% over FY92-93. The increasing revenue level continued in FY94-95, with a 7.1% increase. However, there was actually no change from FY94-95 to FY95-96. Revenues for FY96-97 had a 6.5% increase. The “true-up” in June 1998 was considerable, realizing \$1.6 million more in revenue for June 1998 vs. June 1997. Total revenues peaked in FY98-99.

The FY97-98 Legislative Session resulted in changes to the Intangible Tax regulations. Senate Bill 1450, later known as Chapter 8-132 modified the criteria for payment of this tax. The bill also included a “hold harmless” provision that was supposed to avoid any revenue loss to counties. This was to be accomplished by raising the percentage of net intangible tax collections devoted to revenue sharing from 33.5% in FY97-98 to 35.3% in FY98-99 and 37.7% for FY99-00.

In 1999, the Florida Legislature approved Senate Bill 318, which made major changes to intangible personal property tax regulations. Intangible personal property tax is the primary source for County Revenue Sharing. The intangible tax rate was lowered from 2 mills to 1.5 mills. The exemption from intangible tax on the value of account receivables was raised from one third to two thirds.

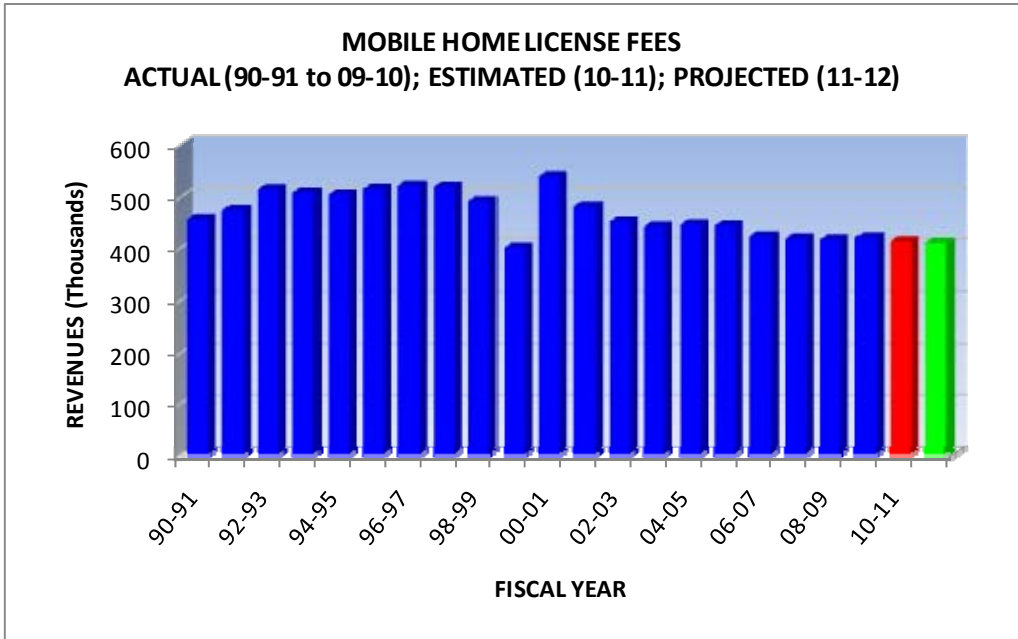
In 2000, the Florida Legislature passed House Bill 67 and Senate Bill 60, which ELIMINATED THE INTANGIBLES TAX AS A SOURCE FOR THE COUNTY REVENUE SHARING PROGRAM. In lieu of the intangible tax, counties received 2.25% of state sales tax collections. Counties continued to receive 2.9% of cigarette tax. The distribution of these funds continued under the current statutory formula. This resulted in a reduction in the revenue during FY99-00 and FY00-01. Positive growth resumed in FY01-02 and has continued annually.

Projecting Revenue Sharing for the next several years will be a challenge because it may be reduced due to approval of HB5301 (2012 Legislative) requiring Medicaid adjustments that the State of Florida is requiring from local governments. FY11-12 does not reflect any change but the situation will be monitored.

# MOBILE HOME LICENSE FEES

<i>REVENUE DESCRIPTION:</i>	An intergovernmental revenue based upon the number of licenses sold in Lee County, Bonita Springs, Fort Myers, Cape Coral, and Sanibel.
<i>LEGAL AUTHORIZATION</i>	Chapter 320.081, Florida Statutes as amended by Section 4 of Chapter 72-339, and Section 17 of Chapter 72-360, Laws of Florida
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) GC5000015500.335140.9000
<i>SOURCE:</i> <i>USE:</i>	Florida Office of Highway Safety and Motor Vehicles Non-designated in the MSTU Fund. However, funds are a pledged non-advaleorem revenue.
<i>FEE SCHEDULE:</i>  <i>METHOD OF PAYMENT:</i>	Fee schedule is established pursuant to Florida Statutes 320.08, Section 11  Monies are collected by the Tax Collector and remitted to the Department of Highway Safety and Motor Vehicles. The Department deducts \$15.00 for each license for the State General Revenue Fund, and the balance is deposited into the License Tax Collection Trust Fund. Proceeds are then remitted back to local governments according to the following formula: <ol style="list-style-type: none"> <li>1. 50% to School Board</li> <li>2. 50% to cities and BoCC for Unincorporated county, based upon location of each mobile home</li> </ol>
<i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	80% of revenue received by the Finance Division from February to April None None None Clerk of Court – Finance Department

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	456	
91-92	474	3.9
92-93	515	8.6
93-94	509	-1.2
94-95	505	-0.8
95-96	516	2.2
96-97	522	1.2
97-98	520	-0.4
98-99	492	-5.4
99-00	400	-18.7
00-01	541	35.3
01-02	481	-11.1
02-03	452	-6.0
03-04	442	-2.2
04-05	446	0.9
05-06	444	-0.4
06-07	422	-5.0
07-08	418	-0.9
08-09	416	-0.5
09-10	420	1.0
10-11	413	-1.7
11-12	410	-0.7

# MOBILE HOME LICENSE FEES

DISCUSSION
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Mobile home license fees have increased from FY86-87 to FY92-93 at annual rates varying from 0.5% to as high as 8.6%. Minimal declines were seen in FY93-94, FY94-95, FY97-98 and FY98-99. A more substantial decrease occurred in FY98-99 and FY99-00. After an increase in FY00-01, declines resumed in revenue collection.

No rate changes are assumed. It should be noted that state distribution of these revenues is at least three months behind the month earned.

## LICENSE ISSUANCE HISTORY

The number of licenses issued from FY94-95 to FY96-97 as reported by the Tax Collector is as follows:

<u>Year</u>	<u>Number</u>	<u>Percent Change</u>
FY94-95	28,049	
FY95-96	30,684	9.4
FY96-97	32,947	7.4

For FY97-98 through FY06-07, the Florida Department of Highway Safety & Motor Vehicles annual revenue reports indicated the number of mobile homes according to its fiscal year (July 1 to June 30):

FY97-98	31,818	
FY98-99	30,835	-3.1
FY99-00	31,091	+0.8
FY00-01	30,496	-1.9
FY01-02	31,588	+3.6
FY02-03	31,064	-1.7
FY03-04	31,271	+0.7
FY04-05	31,935	+2.1
FY05-06	32,109	+0.5
FY06-07	30,573	-4.8
FY07-08	30,059	-1.7
FY08-09	29,536	-1.7

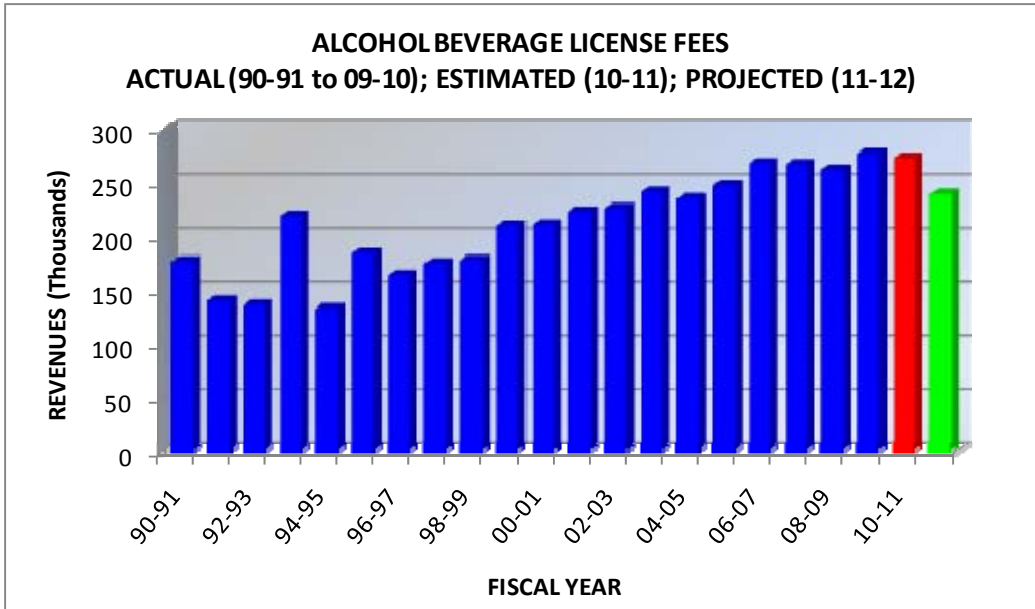
## REVENUE FEE STRUCTURE – FLORIDA STATUTE 320.08 – CHAPTERS 11

- (a) A mobile home not exceeding 35 feet in length: \$20 flat.
- (b) A mobile home over 35 feet in length, but not exceeding 40 feet: \$25 flat
- (c) A mobile home over 40 feet in length, but not exceeding 45 feet: \$30 flat
- (d) A mobile home over 45 feet in length, but not exceeding 50 feet: \$35 flat
- (e) A mobile home over 50 feet in length, but not exceeding 55 feet: \$40 flat
- (f) A mobile home over 55 feet in length, but not exceeding 60 feet: \$45 flat
- (g) A mobile home over 60 feet in length, but not exceeding 65 feet: \$50 flat
- (h) A mobile home over 65 feet in length: \$80 flat

# ALCOHOLIC BEVERAGE LICENSE FEES

<i>REVENUE DESCRIPTION:</i>	An intergovernmental revenue from the State in which the county receives a portion of alcoholic beverage licenses sold in Lee County.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Section 561.342, Florida Statutes
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) GC5000015500.335150.9000
<i>SOURCE:</i> <i>USE:</i>	Florida Department of Business Regulation, Division of Alcoholic Beverages and Tobacco Non-designated in the MSTU Fund. However, funds are a pledged non-ad valorem revenue.
<i>FEE SCHEDULE:</i>	County receives 24% of license tax imposed under Chapters 563.02, 564.02, and 565.02(1), (4), and (5), 565.03 that is collected within unincorporated Lee County. Of the proceeds from the tax collected within an incorporated municipality, 38% is returned to that city. Section 215.20 F.S. requires that a service charge of 7.3% be deducted from all revenues deposited into the Alcoholic Beverage and Tobacco Trust Fund. Since January 1, 1992, the Division of Alcoholic Beverages and Tobacco has withheld an additional 7.3% service charge from the amounts due and payable to cities and counties.
<i>METHOD OF PAYMENT:</i>	Check received from the Florida Department of Business Regulation
<i>FREQUENCY OF COLLECTION:</i>	Quarterly; but most funds received by Finance Division in June
<i>EXEMPTIONS:</i>	None
<i>EXPIRATION:</i>	None
<i>SPECIAL REQUIREMENTS:</i>	None
<i>REVENUE COLLECTOR:</i>	Clerk of Court – Finance Division

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	178	
91-92	141	-20.8
92-93	137	-2.8
93-94	220	60.6
94-95	134	-39.1
95-96	185	38.1
96-97	165	-10.8
97-98	176	6.7
98-99	179	1.7
99-00	211	17.9
00-01	212	0.5
01-02	224	5.7
02-03	227	1.3
03-04	242	6.6
04-05	236	-2.5
05-06	248	5.1
06-07	269	8.5
07-08	268	-0.4
08-09	263	-1.9
09-10	278	5.7
10-11	274	-1.4
11-12	240	-12.4

# ALCOHOLIC BEVERAGE LICENSE FEES

## DISCUSSION

The historical information is fairly consistent except for FY87-88 and FY88-89. That irregular pattern is caused by a change in recording the revenue from a cash basis to a modified accrual basis, and does not reflect any real change in revenues. The 1992 legislative session passed a general law amendment that will affect revenues. Chapter 92-176 increased the population basis for issuance of quota liquor licenses from one person for every 2,500 persons living in a county to one license per 5,000 persons. This reduction in future license revenues is temporarily offset by a 4% increase in annual license renewal fees.

Even though a 4% fee increase was implemented, FY92-93 revenues declined by 2.8%. The decline may be the result of a quota adjustment. However, FY93-94 revenues grew by 60%, followed by a 39% decline in FY94-95.

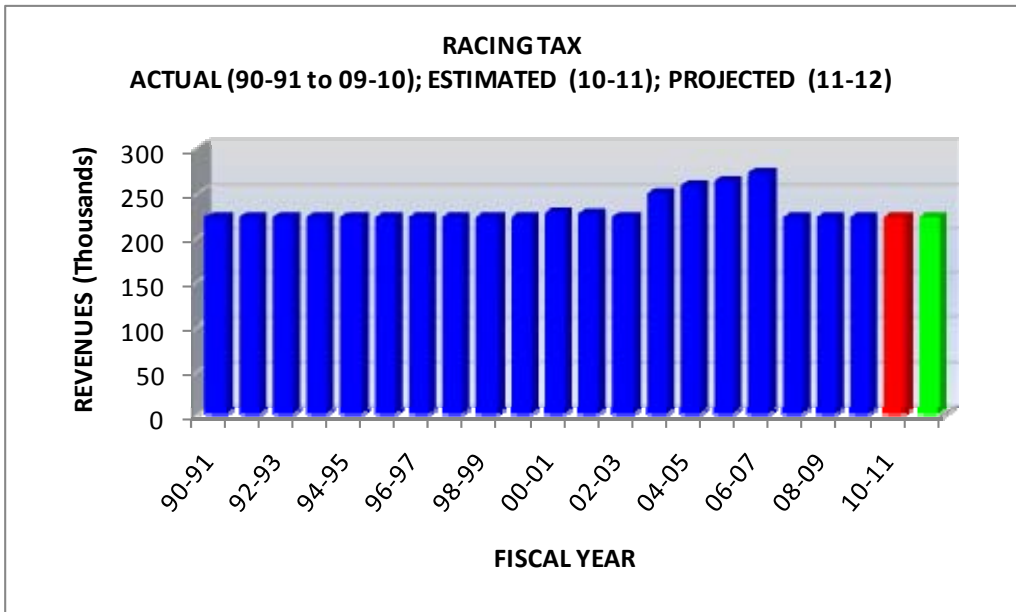
The FY95-96 revenues reversed the losses of FY94-95. Revenues for FY96-97 declined, but FY97-98 and FY98-99 revenues increased each year. Since FY99-00, the revenue range has been relatively small (from \$211,000 to \$278,000).



# RACING TAX

<i>REVENUE DESCRIPTION:</i>	Intergovernmental revenue from the State's Pari-Mutuel Tax Collection Trust Fund. These funds, along with garbage franchise fees, were used to retire the 1972 Bond Issue for Courthouse renovations that was repaid in FY99-00.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Chapters 550, 551; Section 550.13,5 Florida Statutes
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Capital Improvement Fund GC5000030100.335160.9000
<i>SOURCE:</i> <i>USE:</i>	Florida Office of the Comptroller Portion of the revenues were used to pay debt service for Capital Improvement Revenue Bonds, Series 1972. The bond issue was fully repaid in FY99-00.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	Total annual amount of \$223,500. A like amount is received by the School Board. Check received from the Florida Office of Comptroller Four (4) payments annually that total \$223,500 None None Revenues pledged toward Capital Improvement Revenue Bonds Clerk of Court – Finance Department

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	223	
91-92	223	0.0
92-93	223	0.0
93-94	223	0.0
94-95	223	0.0
95-96	223	0.0
96-97	223	0.0
97-98	223	0.0
98-99	223	0.0
99-00	223	0.0
00-01	228	2.2
01-02	227	-0.4
02-03	223	-1.8
03-04	250	12.1
04-05	259	3.6
05-06	264	1.9
06-07	271	2.7
07-08	223	-17.7
08-09	223	0.0
09-10	223	0.0
10-11	223	0.0
11-12	223	0.0

# RACING TAX

## DISCUSSION

The pari-mutuel Racing Tax is generated through license fees and taxes related to pari-mutuel betting. The revenues have not historically changed, even though the total level of tax generated has increased. Subsection 550.513 guaranteed an entitlement of \$29,915,500 to be distributed to each county. Among Florida's 67 counties, 50 distribute their proceeds on a 50/50 basis to their school district.

Chapter 91-197 authorized a July 1, 1992 repeal date for the majority of Chapters 550 and 551. This would have affected the distribution of this revenue. Litigation forced the issue of repeal into the courts. On August 25, 1992, the Circuit Court of the Second Judicial Circuit upheld the actions of the legislature and the repeal was made effective.

Chapter 92-348 rewrote and reenacted the Florida Pari-mutuel Code, including the provision regarding the guaranteed entitlement to all Florida counties. Chapter 96-364 authorized cardrooms at licensed pari-mutuel facilities and specified that one-quarter of the cardroom tax revenues would be distributed to those counties in which cardrooms were located.

The 2000 Florida Legislature reduced the tax on pari-mutuel wagering for the greyhound racing, horse racing, and jai-alai industries at a cost of \$20 million. Under current law, counties receive \$29.9 million from the pari-mutual tax. The bill repealed the distribution of racing tax from the pari-mutual tax and substituted the use of state sales tax as the source of those funds. The allocation to each county will still be split on a 50/50 basis with the School Board and the Board of County Commissioners.

The figures over the projection period assume that the level of revenue will be maintained.

**The Capital Improvement Revenue Bond Issue, Series 1972 was repaid in FY99-00. Therefore, these funds are now directly deposited into Fund 30100 - Capital Improvements.**

# LOCAL GOVERNMENT HALF-CENT SALES TAX

*REVENUE DESCRIPTION:* State Of Florida distributes half-cent sales tax revenue and money from the General Revenue Fund to counties and municipalities. Purpose of the revenue source is to provide revenues for local programs and provide "relief" from ad valorem and utility taxes. The amount of revenue distributed is derived by: 1) determining sales tax revenues; 2) reducing collections for infrastructure and Solid Waste Trust Funds ; 3) multiplying the "reduced" collections by 8.814% to derive monies for distribution, and multiplying the balance remaining (available for county and municipal distribution) by distribution factor to determine actual county revenues.

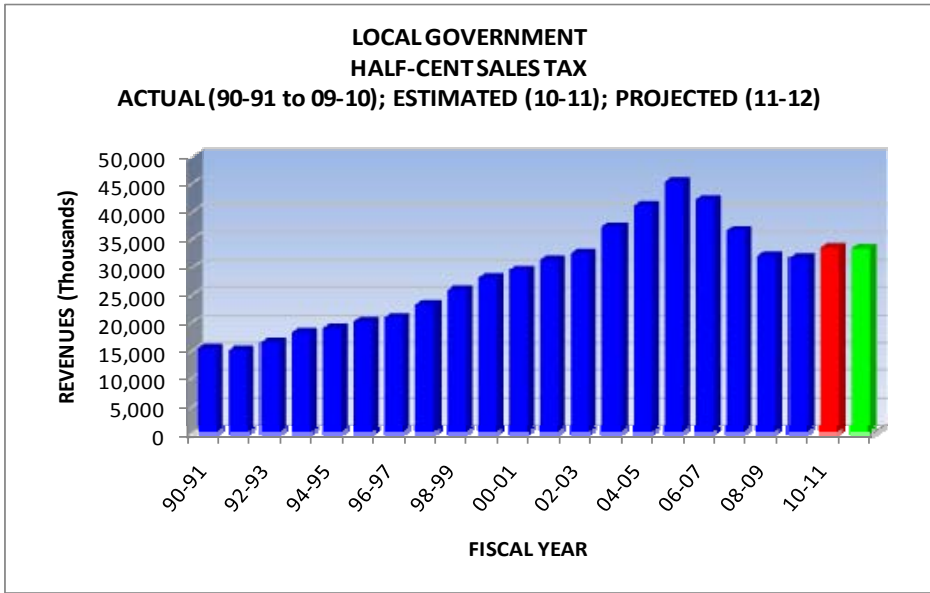
*LEGAL AUTHORIZATION FOR COLLECTION:* Chapters 212.20(6)(g), 218.60-66 Florida Statutes

*FUND:* General Fund  
*ACCOUNT NUMBER:* GC5000000100.335180.9000

*SOURCE:* Florida Department of Revenue  
*USE:* Revenue is deposited into the General Fund. Funds are pledged along with other non-ad valorem General Fund sources toward payment of "Capital Revenue" bonds including the Capital Revenue Bonds, Series 1997A; Capital Refunding Revenue Bonds, Series 1993B; Certificates of Participation, Series 1993; Capital and Transportation Facilities Refunding Bonds, Series 2003; Capital Revenue Bonds, Series 2004 (Justice Center); Capital Revenue Bonds, Series 2006 and Capital Revenue Refunding Bank Loan, Series 2011.

*FEE SCHEDULE:* Actual collections determined by method described above  
*METHOD OF PAYMENT:* Funds remitted from Department of Revenue are wired into the pooled cash bank account  
*FREQUENCY OF COLLECTION:* Monthly  
*EXEMPTIONS:* Selected exemptions per Senate Bill 26H (1992 Legislative Session). Also, see Chapter 92-319 Laws of Florida  
*EXPIRATION:* None  
*SPECIAL REQUIREMENTS:* A series of tests must be met pursuant to Florida Statute 218.23  
*REVENUE COLLECTOR:* Clerk of Court – Finance Division

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	15,449	
91-92	15,103	-2.2
92-93	16,520	9.4
93-94	18,214	10.3
94-95	18,947	4.0
95-96	20,090	6.0
96-97	21,062	4.8
97-98	23,314	10.7
98-99	25,907	11.1
99-00	28,002	8.1
00-01	29,557	5.6
01-02	31,392	6.2
02-03	32,528	3.6
03-04	37,202	14.4
04-05	41,198	10.7
05-06	45,312	10.0
06-07	42,195	-6.9
07-08	36,507	-13.5
08-09	32,129	-12.0
09-10	31,814	-1.0
10-11	33,545	5.4
11-12	33,400	-0.4

# LOCAL GOVERNMENT HALF-CENT SALES TAX

**DISCUSSION**

The basic forces driving this revenue source are consumption and population. Sales tax collections have traditionally been growing in Lee County, fueled by affluent persons moving into the area. In addition, as unincorporated population has increased, the distribution of available collections between cities and Lee County has risen in favor of the county. During FY86-87 and FY87-88, actual collections have grown in excess of 15% annually, but slowed by FY89-90 to less than 4%, and even declined 1% in FY90-91. For FY91-92, tax receipts continued the previous year's decline, reflecting the effect of the early 1990's recession. A positive trend occurred beginning in FY92-93 that has continued, although the rate of growth in sales tax revenue from FY93-94 to FY94-95 declined compared to the FY92-93 and FY93-94 period. Revenues for FY95-96 were 6.0% higher than FY94-95. Revenues for FY96-97 grew again, but at a lesser rate of 4.8%. With the dramatic gains in the economy that have benefited many people, an acceleration of growth occurred in FY97-98 and FY98-99. The rate of growth slowed in FY99-00 through FY02-03 before increasing dramatically to 14.4% for FY03-04. Over the next two years, the growth rate dropped to 10%. In FY06-07 the growth rate declined nearly 7% over the previous year – the first reduction since FY91-92 during the early 1990's recession.

The decline in housing activity in 2007 and tightening of credit has impacted purchases of construction related materials and other items that generate substantial sales tax collections. The overall economic decline has led to a reduction in consumer spending and subsequently sales tax collections. For FY07-08, collections declined nearly 14% and FY08-09 dropped an additional 12%. However, In FY11-12, the tax has rebounded and will probably exceed the budgeted amount based upon collections through March 2012.

## **RATE DISTRIBUTION LEVEL, FORMULAE USED FOR CALCULATIONS, DEFINITION**

Provisions of Chapter 2003-402, L.O.F., reduced effective July 1, 2004, the percentage of state sales tax transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund from 9.653% to 8.814%. In addition, the amount transferred into the trust fund and distributed pursuant to s. 218.65, F.S. increased from 0.065% to 0.095%. However, even with this change, Lee County has benefited from increased growth in sales tax.

The present sales tax rate is six (6) percent.

### FORMULAE USED FOR CALCULATIONS

$$\begin{aligned}
 \text{Distribution Factor} &= \frac{\text{Unincorporated County Population} + (2/3 * \text{Incorporated Population})}{\text{Total County Population} + (2/3 * \text{Incorporated Population})} \\
 \text{County Share} &= \text{Distribution Factor} * \text{Total Half-Cent Ordinary Distribution for Each County}
 \end{aligned}$$

### DEFINITION OF HALF-CENT SALES TAX

Originally Called Half-Cent Sales Tax because:

- a) Tax rate was 5 cents
- b) 10% was distributed to cities and counties
- c) 10% of 5 cents equals ½ cent

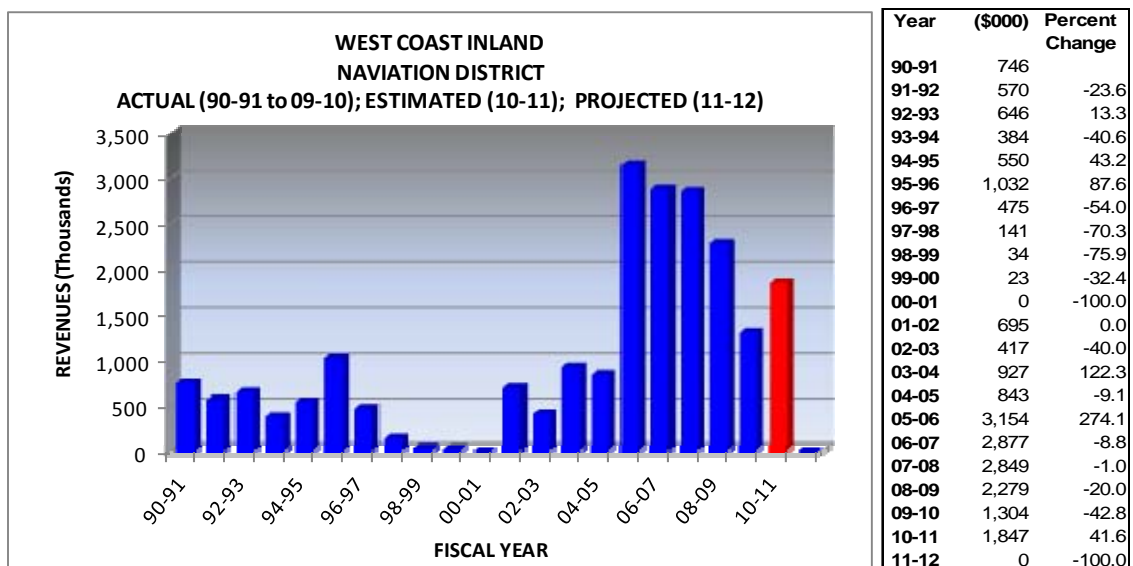
**This is one of the most significant revenues in both its amount and flexibility of use.**

Note: The approval of HB5301 (2012 Legislature) and regarding Medicaid its ultimate implementation will affect the sales tax receipts and must be closely monitored.

# WEST COAST INLAND NAVIGATION DISTRICT

<i>REVENUE DESCRIPTION:</i>	Special taxing district created in 1947 for maintenance and improvement to the Gulf Intracoastal Waterway.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Chapter 374.976, Florida Statutes Originated 1947, amended 1987
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Fund 30100 – Projects within Object Code 337300, Subsidiary 9003 Unique number for each project
<i>SOURCE:</i>  <i>USE:</i>	Ad valorem taxes collected from residents of counties in Special Taxing District (Manatee, Sarasota, Charlotte, and Lee Counties)  The district is authorized to aid and cooperate with the Federal Government, state, member counties, and local governments within the District in planning and carrying out public navigation, local and regional anchorage management, beach renourishment, public recreation, inlet management, environmental education, and boating safety projects, directly related to the waterways.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i>	0.0394 per \$1000 of assessed value Tax Bill – Monies are received from taxpayers in each county and pooled with WCIND at their office in Venice. Upon approval of the annual project list by the WCIND Board, each project is assigned into Fund 301. WCIND funds are used to reimburse Fund 301 upon completion. Check received from the West Coast Inland Navigation District.
<i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i>	Annually Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes regarding use of \$25,000 Homestead Exemption
<i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	None None Tax Collector/West Coast Inland Navigation District

## FISCAL HISTORY AND REVENUE PROJECTIONS



# WEST COAST INLAND NAVIGATION DISTRICT

<b>DISCUSSION</b>
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The West Coast Inland Navigation District was established to serve Sarasota, Manatee, Charlotte, and Lee Counties for improvements to and projects relating to navigable waterways in southwest Florida. Funds are collected as from property owners based upon an annual millage rate established by WCIND. The funds are held for each county by the WCIND. Project lists are prepared and approved by the Board of County Commissioners in each county. Projects are then submitted to the WCIND for approval. Funds are raised through a property tax millage on residents in all the counties, and through grant funds allocated for specific projects.

Following is a history of projected property tax revenues over the past sixteen years (at 100% collection rate).

<i>Year</i>	<i>Projected Taxes</i>	<i>Millage</i>
1992 Tax Roll for FY92-93	\$ 414,561.00	0.0220
1993 Tax Roll for FY93-94	\$ 387,636.00	0.0200
1994 Tax Roll for FY94-95	\$ 388,362.00	0.0195
1995 Tax Roll for FY95-96	\$ 396,414.00	0.0192
1996 Tax Roll for FY96-97	\$ 403,014.00	0.0189
1997 Tax Roll for FY97-98	\$ 665,916.00	0.0300
1998 Tax Roll for FY98-99	\$ 934,965.00	0.0400
1999 Tax Roll for FY99-00	\$ 1,010,300.00	0.0400
2000 Tax Roll for FY00-01	\$ 1,116,777.00	0.0400
2001 Tax Roll for FY01-02	\$ 1,275,113.00	0.0400
2002 Tax Roll for FY02-03	\$ 1,476,670.00	0.0400
2003 Tax Roll for FY03-04	\$ 1,727,871.00	0.0400
2004 Tax Roll for FY04-05	\$ 2,010,666.00	0.0400
2005 Tax Roll for FY05-06	\$ 2,563,163.00	0.0400
2006 Tax Roll for FY06-07	\$ 3,587,142.00	0.0400
2007 Tax Roll for FY07-08	\$ 3,801,644.00	0.0394
2008 Tax Roll for FY08-09	\$ 3,338,210.00	0.0394
2009 Tax Roll for FY09-10	\$ 2,566,109.00	0.0394
2010 Tax Roll for FY10-11	\$ 2,203,046.00	0.0394
2011 Tax Roll for FY11-12	\$ 2,107,865.00	0.0394

**The figures listed and chart on the previous page include grant funds received (not property taxes) and any additional revenues for specific projects as determined by the WCIND board through FY10-11 as reported from the County's Comprehensive Annual Financial Reports (CAFR's).** The funds are remitted upon project completion. WCIND normally makes its grant allocations known in late spring or early summer. Project funds are expected to be spent within three years. Unspent project funds are carried over to the next year

Following are the project lists approved for the periods FY10-11 through FY11-12:

**FY10-11 Project List**

Navigational Resources Enforcement	\$ 86,500
Lee County Navigation Improvement Coordination	\$ 18,000
Marine Law Enforcement Cape PD FY11	\$ 105,292
Marine Law Enforcement LCSO FY11	\$ 204,732
Marine Law Enforcement Ft. Myers PD FY11	\$ 48,822
Marine Law Enforcement Sanibel PD FY11	\$ 108,025
Marine Law Enforcement Bonita Springs FY11	\$ 30,080
Marine Law Enforcement Town of Ft. Myers Beach FY11	\$ 33,941
Estero Fire/Rescue - fire pump	\$ 3,850
Boca Grande Fire Boat	\$ 38,054
Upper Captiva Fire Department - Power Upgrade	\$ 5,000
Cape Coral Fire Department - FLIR and Dry Suits	\$ 11,200
Sanibel Emergency Response Team	\$ 475
Expand Your Horizon Boating Brochure	\$ 400
Calusa Blueway Paddling Trail Mound Key Route	\$ 5,578
Matanzas Harbor Mooring Field Replacement	\$ 18,400
20/20 Kayak Landing	\$ 10,000
Caloosahatchee Watershed Education Exhibit	\$ 200,000
Mound House Estuary Explorations Program	\$ 65,000
Manatee Park Education Materials & Equipment	\$ 17,935
Calusa Nature Center - Still a Leader	\$ 167,000
Navigation Improvements FY11	\$ 600,000

**FY11-12 Project List**

Navigational Resources Enforcement	\$ 87,400
Lee County Navigation Improvement Coordination	\$ 18,000
Marine Law Enforcement Cape PD FY12	\$ 204,287
Marine Law Enforcement LCSO FY12	\$ 98,025
Marine Law Enforcement Ft. Myers PD FY12	\$ 70,220
Marine Law Enforcement Sanibel PD FY12	\$ 48,822
Marine Law Enforcement Bonita Springs FY12	\$ 33,941
Marine Law Enforcement Town of Ft. Myers Beach FY12	\$ 30,080
Upper Captiva Fire Department - Fire Pump	\$ 2,150
Sanibel FD - Safety Equipment	\$ 2,195
Sanibel Emergency Response Team - Night Vision	\$ 950
San Carlos Bay Power Squadron - Notebook Computer	\$ 240
Edison Sailing Center - 2012	\$ 66,887
Town of Ft. Myers Beach - Laguna Shores Dredging	\$ 260,644
J.N. Ding Darling - Spoil Island Exotic Removal	\$ 150,000
SCCF - Recon Weather Stations	\$ 79,340
Town of Ft. Myers Beach - Matanzas Harbor Mooring Field Replacement	\$ 18,400
Lee Reefs Website Development	\$ 8,940
VSR Team - Video Equipment	\$ 1,047
Manatee Park Education Materials	\$ 6,293
Parks & Recreation - Caloosahatchee River Educational Signs	\$ 11,600
Imaginarium Group - Caloosahatchee Connections	\$ 225,000
J.N. Ding Darling Manatee Display	\$ 57,500
SCCF - Marine Mammal Education Material	\$ 4,650
Calusa Nature Center - Building for the Future	\$ 83,000
Countywide Navigation Improvements FY12	\$ 40,000
Derelict Vessel Removal FY12	\$ 10,000

- 1) The project for Fort Myers Beach Dredging was an allocation approved in April 1996 to deepen the entrance channel from the Gulf of Mexico to Matanzas Harbor. The dredged materials were used to mitigate storm caused erosion along Fort Myers Beach. These funds are well in excess of the annual appropriation, and were received on an emergency basis.
- (2) The Regional Waterway Management Study (RWMS) is a project being done by WCIND at the request of the County Commission. As such it represents a benefit to the County but will not be paid as revenue. Payments are made directly by WCIND to the study contractor.

Projects that are not completed within the initial year of funding are allowed to have funds "rolled over" for two additional one-year periods.





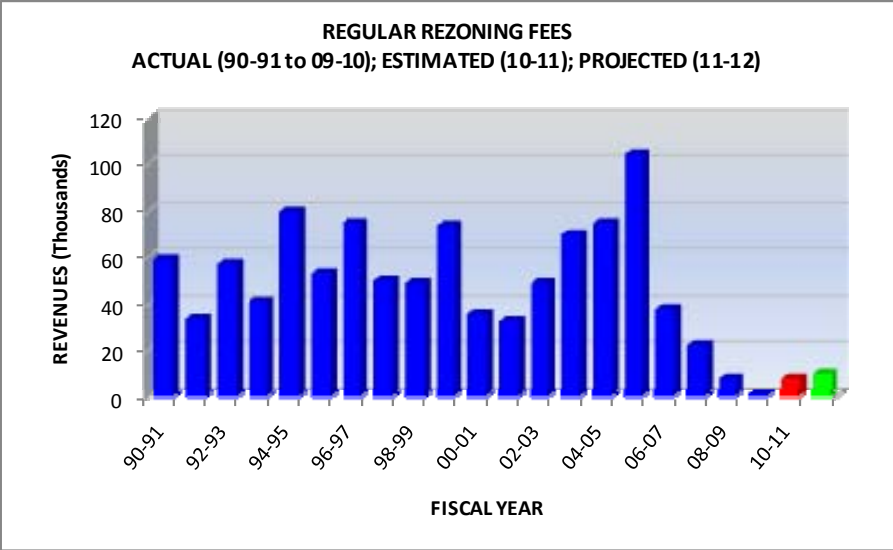
## **CHARGES FOR SERVICES**

These revenues include all charges for current services such as zoning and development fees, county court fees, circuit court fees, boat registration fees, ambulance fees, water, utility, garbage/solid waste and sewer fees, park, emergency E911, transportation and recreation fees.

# REGULAR REZONING FEES

<i>REVENUE DESCRIPTION:</i>	Revenues generated from requests to change the current zoning status of property.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Administrative Code Approval Dates: 2/25/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92; 1/22/93; 3/6/96, 4/23/02.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9004
<i>SOURCE:</i> <i>USE:</i>	Applicants for Rezoning To fund, in part, the operating costs of the Zoning Division. Funds are also a pledged non-ad valorem revenue.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	Residential one lot; non-residential (Not DCI/PD) - \$2,500 Fee collected at time of application for rezoning As requests for rezoning are received None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	59	
91-92	34	-42.4
92-93	57	67.6
93-94	41	-28.1
94-95	80	95.1
95-96	53	-33.8
96-97	75	41.5
97-98	50	-33.3
98-99	49	-2.0
99-00	74	51.0
00-01	36	-51.4
01-02	33	-8.3
02-03	49	48.5
03-04	70	42.9
04-05	75	7.1
05-06	104	38.7
06-07	38	-63.5
07-08	22	-42.1
08-09	8	-63.6
09-10	1	-87.5
10-11	8	700.0
11-12	10	25.0

# REGULAR REZONING FEES

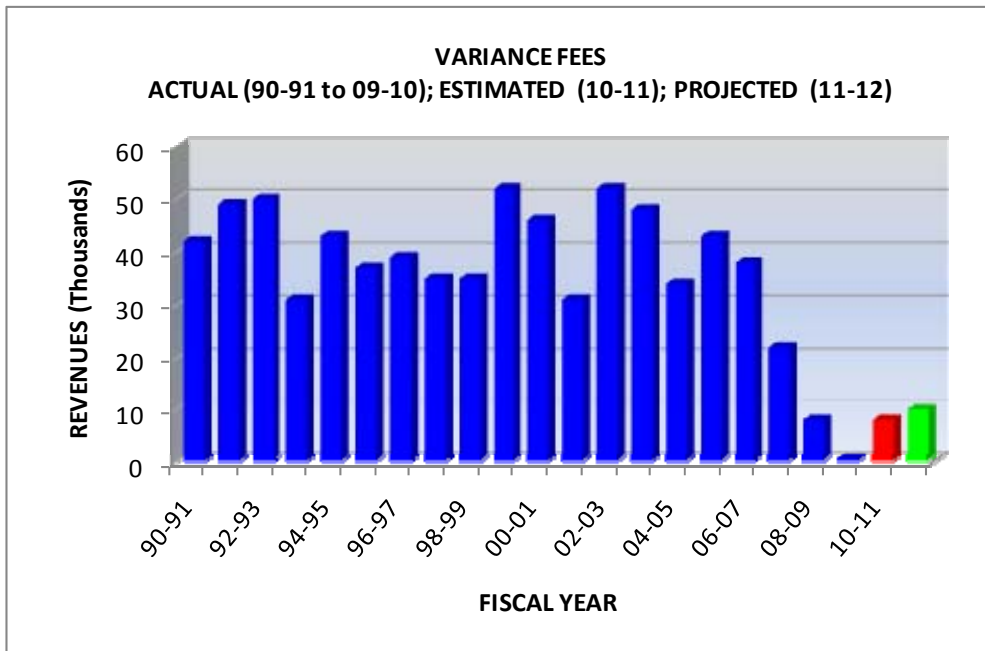
## DISCUSSION

Rezoning revenues result from requests to change current permitted uses (excluding DCI and PUD requests). These requests tend not to follow a given pattern, since a variety of circumstances can lead to the need for rezoning. Over the FY88-89 period, an average of \$68,000 was earned per year. Revenues for FY89-90 were \$68,980. However, the onset of the economic recession resulted in a drop in revenues for FY91-92. Revenues for FY92-93 rebounded dramatically from the last several years, but declined in FY93-94 somewhat due to a reorganization of the fee strings. Fees were increased in 1994 which helps to account for a 95% increase in FY94-95. Revenues for FY95-96 declined, but FY96-97 was higher by almost 42% due primarily to the reorganization of account strings. Declines occurred in FY97-98 and FY98-99. However, a considerable increase occurred in FY99-00 followed by declines in FY00-01 and FY01-02. Substantial growth occurred in FY02-03 and FY03-04 followed by declines in FY06-07 and FY07-08 and steep declines beginning in FY08-09 and some recovery in FY10-11 and FY11-12.

# VARIANCE FEES

<i>REVENUE DESCRIPTION:</i>	Fee for a variance for land not in conformity with current code requirements.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Administrative Code Approval Dates: 2/25/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92, 1/27/93; 3/6/96
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9005
<i>SOURCE:</i> <i>USE:</i>	Applicants for variances. To fund, in part, the operating costs of the Zoning Division. Funds are also a pledged non-ad valorem revenue.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	Single Family, Commercial/Multi-Family - \$700; each added request - \$150 Fee collected at time of application for variance. As requests for rezoning are received None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	42	
91-92	49	16.7
92-93	50	2.0
93-94	31	-38.0
94-95	43	38.7
95-96	37	-14.0
96-97	39	5.4
97-98	35	-10.3
98-99	35	0.0
99-00	52	48.6
00-01	46	-11.5
01-02	31	-32.6
02-03	52	67.7
03-04	48	-7.7
04-05	34	-29.2
05-06	43	26.5
06-07	28	-34.9
07-08	44	57.1
08-09	32	-27.3
09-10	19	-40.6
10-11	15	-21.1
11-12	10	-33.3

# VARIANCE FEES

## DISCUSSION

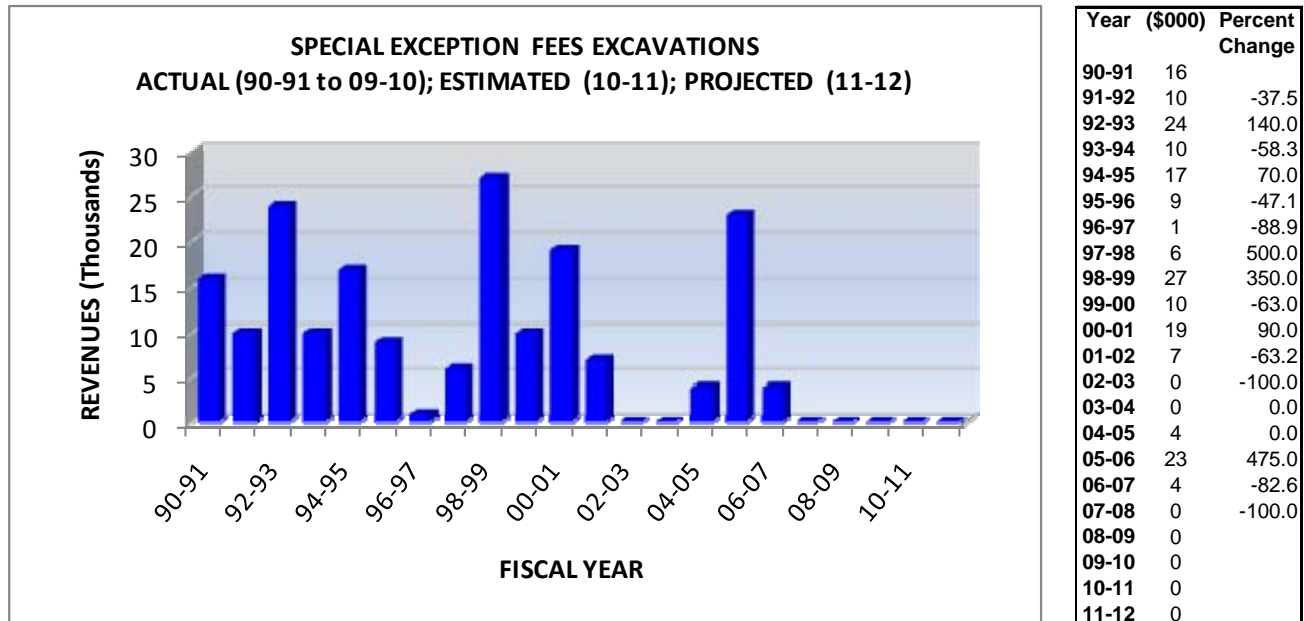
Variance fees were increased for FY90-91 by 9.4% for single family, and 75% for commercial/multi-family/additional requests. Even with these increases, revenue for FY90-91 and FY91-92 was slightly below FY89-90. This reflects the effects of the economic recession. Revenues for FY92-93 maintained the levels of FY91-92. A decline occurred in FY93-94. Fees were increased in 1994. There was an increase in FY94-95 equal to the decline that had just occurred; FY95-96 declined 14%, but FY96-97 grew 5%. FY97-98 declined but FY98-99 was stable. A sizable increase occurred in FY99-00 followed by declines for the next several years followed by reductions beginning in FY08-09.

The history of this revenue reflects the cyclical nature of this revenue and its unpredictability.

# SPECIAL EXCEPTION FEES EXCAVATIONS - MINING

<i>REVENUE DESCRIPTION:</i>	A request for a mining use not generally allowed throughout a zoning district.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Administrative Code Approval Dates: 2/25/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92; 1/22/93; 3/6/96
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9006
<i>SOURCE:</i> <i>USE:</i>	Applicants for mining special exception requests To fund, in part, the operating costs of the Zoning Division. Funds are also a pledged non-ad valorem revenue
<i>FEE SCHEDULE:</i>	Special Exception – Excavation (under 320 acres), \$2,600 plus \$20/ac (mining only).
<i>METHOD OF PAYMENT:</i>	Fee collected a time of application for special exception
<i>FREQUENCY OF COLLECTION:</i>	As requests are received
<i>EXEMPTIONS:</i>	None
<i>EXPIRATION:</i>	None
<i>SPECIAL REQUIREMENTS:</i>	None
<i>REVENUE COLLECTOR:</i>	Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



# SPECIAL EXCEPTION FEES EXCAVATIONS - MINING

## DISCUSSION

Special exception fees are a rather unpredictable revenue because of the specific kinds of needs that generate these monies. Historically, there was a considerable increase from FY84-85 to FY85-86, followed by a substantial drop in FY86-87. Revenue declines also occurred in FY89-90, FY90-91, and FY91-92. However, FY92-93 revealed substantial gains, reflecting economic improvement, only to be followed by a large decline in FY93-94, and rebound in FY94-95. Most recently, this account was restricted to special exceptions for only excavations, and the revenue declined dramatically. More erratic patterns occurred in FY97-98 and FY98-99 with no activity after FY06-07.

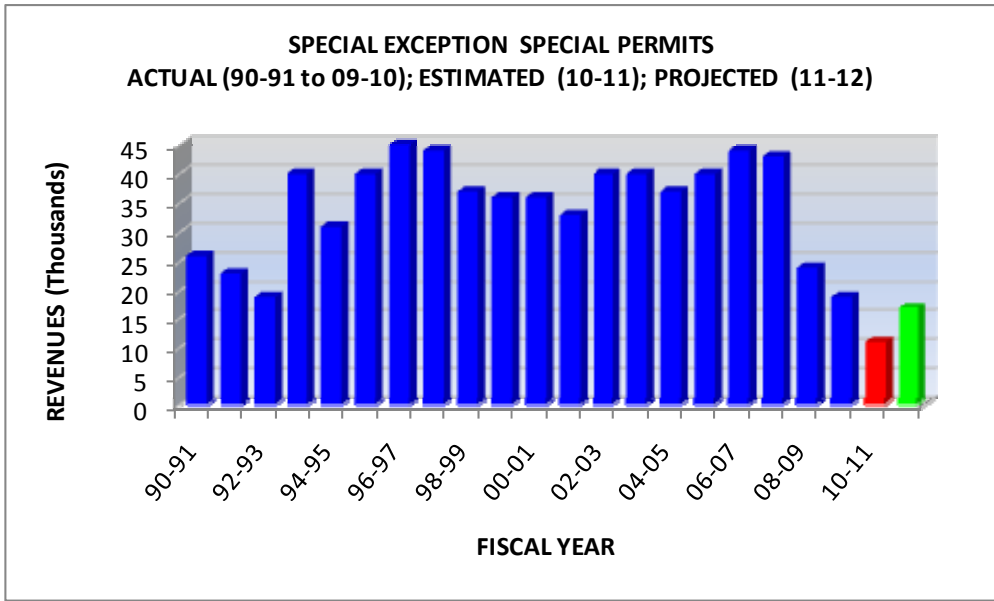
The history of this revenue source suggests the pattern of erratic activity, and makes predictions very difficult since a single project with large acreage can bring a large fee.



# SPECIAL EXCEPTION/SPECIAL PERMITS

<i>REVENUE DESCRIPTION:</i>	Revenues generated from permits for a use or activity that is not permitted by right or special exception.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Administrative Code Approval Dates: 2/25/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92; 1/22/93; 3/6/96
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9007
<i>SOURCE:</i> <i>USE:</i>	Applicants for Special Request To fund, in part, the operating costs of the Zoning Division. Funds are also a pledged non-ad valorem revenue.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	Special Exception/Special Permit - \$1,000 Fee collected at time of application for Special Permit As requests are received None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	26	
91-92	23	-11.5
92-93	19	-17.4
93-94	40	110.5
94-95	31	-22.5
95-96	40	29.0
96-97	45	12.5
97-98	44	-2.2
98-99	37	-15.9
99-00	36	-2.7
00-01	36	0.0
01-02	33	-8.3
02-03	40	21.2
03-04	40	0.0
04-05	37	-7.5
05-06	40	8.1
06-07	44	10.0
07-08	43	-2.3
08-09	24	-44.2
09-10	19	-20.8
10-11	11	-42.1
11-12	17	54.5

# SPECIAL EXCEPTION/SPECIAL PERMITS

## DISCUSSION

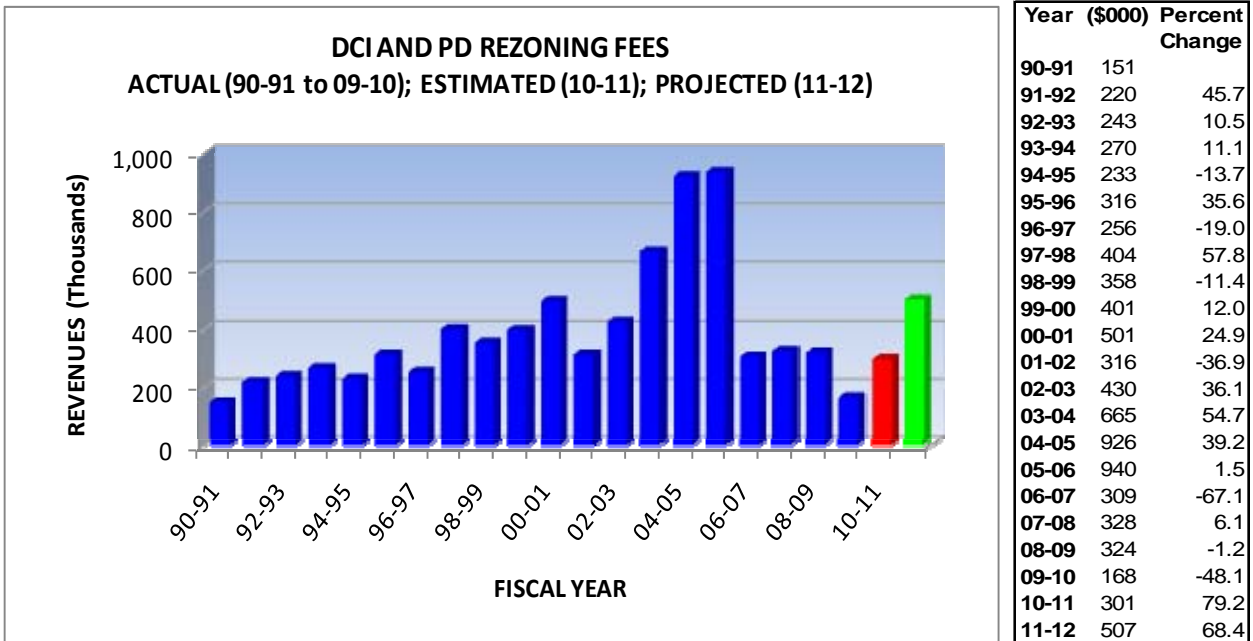
Special Zoning Permit fees were raised 12.5% for FY90-91. Revenues in FY88-89 and FY89-90 fell each year. In FY90-91, monies did increase by 30% before falling 11.5% in FY91-92, and 17.4% in FY92-93. Fees were raised \$25 for Special Permit and Administration (COP only). Fees were based in 1994. Revenues were up substantially in FY93-94 (+110.5%), but declined in FY94-95. As of April, 1996, only Special Exception/Special Permit requests are assigned to this revenue code. Fees remained at the \$35,000 to \$40,000 level through FY07-08 before falling dramatically in FY09-10 and remaining in that range for the next two years.

Although this revenue does not generate substantial funds, its movement tends to be erratic and must be watched closely.

# DCI AND PD REZONING FEES

<i>REVENUE DESCRIPTION:</i>	Revenue generated from requests for rezoning which meets or exceeds the DCI thresholds, or where the use requires Planned Development approval.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Administrative Code Approval Dates: 2/20/85; 9/7/88; 9/20/90; 9/19/91; 10/1/92; 1/27/93; 3/6/96
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9008
<i>SOURCE:</i> <i>USE:</i>	Applicants for DCI and PD rezonings To fund, in part, the operating costs of the Zoning Division. Funds are also a pledged non-ad valorem revenue
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	See opposite page for description Fee collected at time of application for DCI and PUD rezoning As requests are received None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



# DCI AND PD REZONING FEES

## DISCUSSION

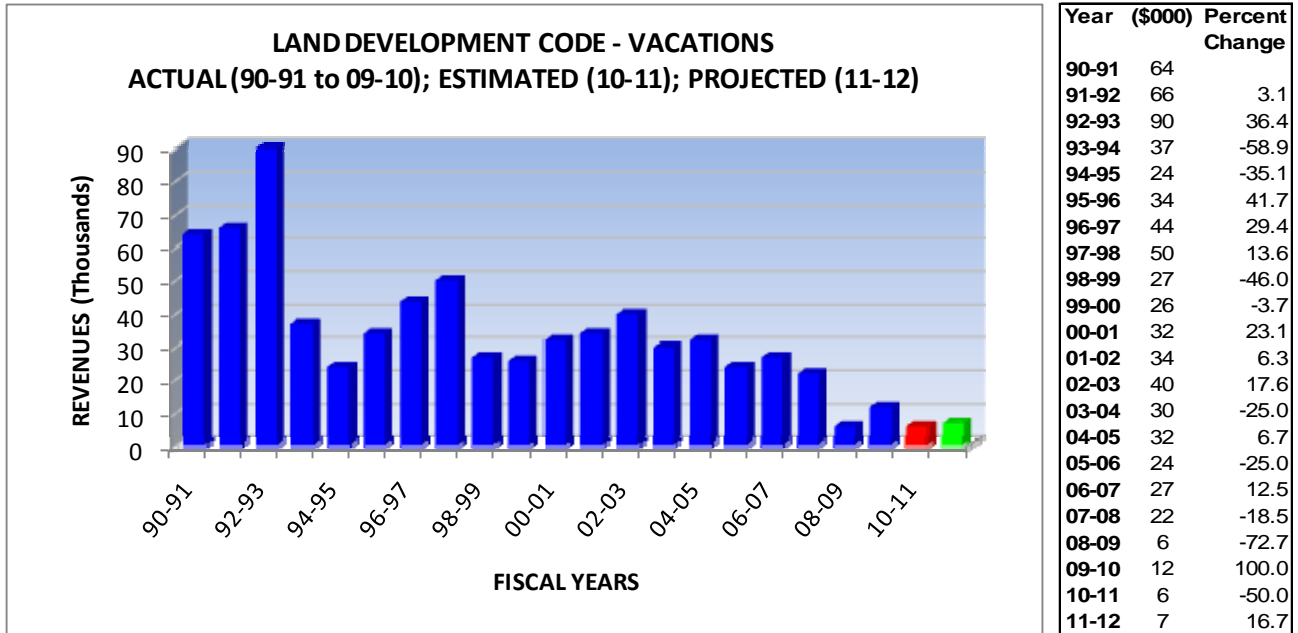
The DCI and PD applications are in the earliest part of the process that will later yield to the actual construction. Therefore, figures in FY90-91 are expected to reflect completed construction in late FY92-93 and FY93-94. Monies were 10% higher in FY92-93 than FY91-92. The upward trend continued in FY93-94, but a 14% decline occurred in FY94-95.

Figures for FY95-96 to FY97-98 indicate both increases and declines, and reflect the cyclical nature of the construction industry. Variations continued in revenue collections through FY01-02. Substantial increases occurred after FY02-03. Since DCI and PD rezoning would precede construction, the person requesting the changes presupposes that economic conditions will be appropriate to support the improvements that would be built or altered. There has been a trend toward more DCI's and less rezonings. Collection history indicates the issue of projecting revenues such as these becomes quite speculative. However, after a substantial decline from \$940,000 in FY05-06 to \$324,000 in FY08-09 the revenue dropped further the next year before recovering in FY10-11.

# LAND DEVELOPMENT CODE VACATIONS

<i>REVENUE DESCRIPTION:</i>	A request for a vacation of the public interest in a plat, right-of-way, or easement.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Administrative Code Approval Dates: 2/20/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92; 1/27/93; 3/6/96
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9011
<i>SOURCE:</i> <i>USE:</i>	Applicants for vacation request To fund, in part, the operating costs of the Development Services Division. Funds are also a pledged non-ad valorem revenue.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	See schedule of fees on opposite page Fee collected at time of application for exemption As requests are received None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



# LAND DEVELOPMENT CODE VACATIONS

<b>DISCUSSION</b>
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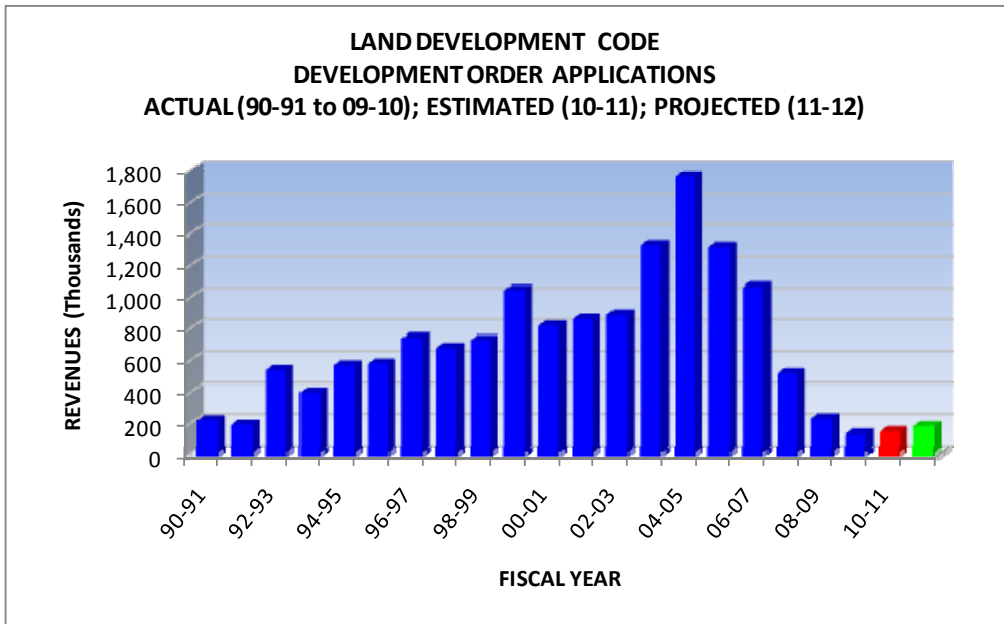
Revenue history has indicated that this source tends to be erratic, as the graph indicates from FY84-85 to FY88-89. However, monies began to level off during the period FY89-90 to FY91-92, and FY92-93 indicated a 36.4% increase. Considerable declines in revenue occurred in FY93-94 and FY94-95, partially due to a reorganization of the account strings. FY95-96 to FY98-99 reflects erratic changes. Variations in revenue continued throughout the period through FY07-08 with an especially large decline in FY08-09.

Vacation of Right of Way	\$900.00
Vacation of Plat or Drainage Easement	\$600.00
Vacation of Utility Easement	\$300.00

# LAND DEVELOPMENT CODE DEVELOPMENT ORDER APPLICATIONS

<i>REVENUE DESCRIPTION:</i>	A request for initial review to determine compliance with the Land Development Code (LDC).
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Administrative Code Approval Dates: 2/20/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92; 1/27/93; 3/6/96
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9012
<i>SOURCE:</i> <i>USE:</i>	Applicants for Development Order request To fund, in part, the operating costs of the Development Services Division. Funds are also a pledged non-ad valorem revenue
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	See list on opposite page Fee collected at time of application for Preliminary Development Order As requests are received None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	220	
91-92	191	-13.2
92-93	538	181.7
93-94	400	-25.7
94-95	568	42.0
95-96	579	1.9
96-97	744	28.5
97-98	679	-8.7
98-99	728	7.2
99-00	1,045	43.5
00-01	818	-21.7
01-02	862	5.4
02-03	888	3.0
03-04	1,331	49.9
04-05	1,759	32.2
05-06	1,319	-25.0
06-07	1,065	-19.3
07-08	518	-51.4
08-09	230	-55.6
09-10	134	-41.7
10-11	148	10.4
11-12	182	23.0

# LAND DEVELOPMENT CODE

## DEVELOPMENT ORDER APPLICATIONS

<b>DISCUSSION</b>
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This revenue is derived from persons seeking to determine compliance with the LDC. This would be more of a mainstream revenue source as part of the process of meeting LDC requirements. The Preliminary Development Order base fee increased from \$500 per application/\$20 per acre to \$1,100 per application/\$20 per acre in October, 1990.

The revenue history from FY84-85 to FY89-90 reveals a considerable amount of annual variation. Since FY89-90, the amount of change has been reduced, leading to a somewhat more level pattern of collections until FY92-93 when revenues grew 181.7% due to the impact of several very large development applications. However, on October 14, 1992, a separate Preliminary Development Order and Final Development Order requirement was eliminated and COMBINED into one Development Order. Projects in process prior to that date were assessed separately. The FY92-93 figures represent a combination of older projects in process and revenues received for projects required to have a Development Order. Revenues declined by 26% in FY93-94, but grew 42% in FY94-95. Revenues for FY95-96 were static, but grew in FY96-97 and FY99-00. Revenues declined after FY99-00 but then increased to their highest levels during the FY03-04 to FY06-07 period. The decline began in FY07-08 with a major reduction in FY09-10.

### Development Orders – Fee Structure

Fee Type	Fee	Unit
Application base fee	\$3,000	+\$60 per acre*
MDO base fee	\$3,000	+\$60 per acre*
Re submittal (1 <sup>st</sup> re-submittal free)	\$475	Each
Amendment	\$775	Each
Amendment re-submittal	\$350	Each
Application request / deferral (hold action)	\$40	Each
Extension (must be requested prior to action)	\$350	Each
Minor change	\$100	Each
Re-inspection fee (first inspection free)	\$50	Each
Operations Renewals (Mining)	\$2,500	Each

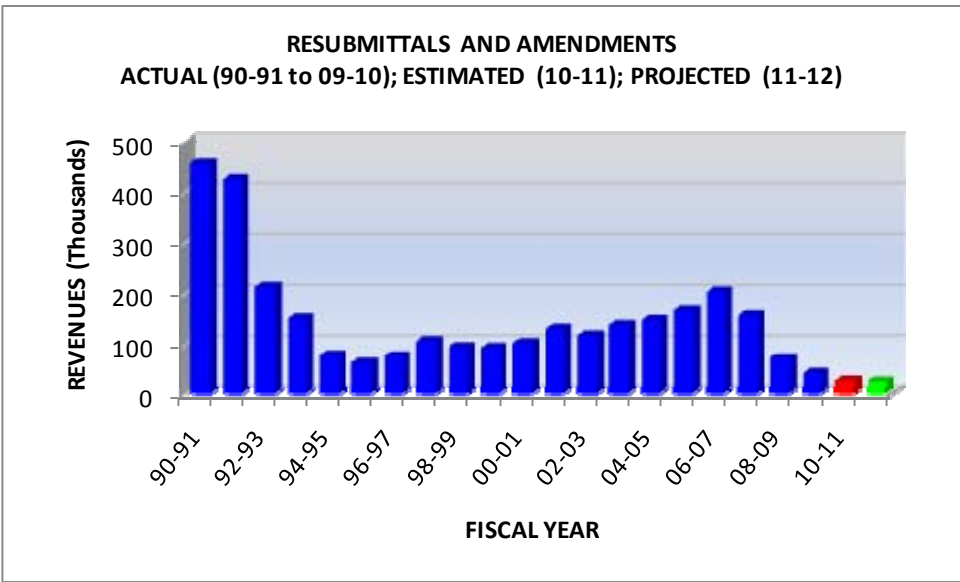
**\*Minimum acreage fee is one acre, rounded off to nearest 1/10 acre if over 1 acre in site**



# RESUBMITTALS AND AMENDMENTS

<i>REVENUE DESCRIPTION:</i>	A re-submission for development order review to determine compliance with the LDC (Land Development Code) after denial of a Development Order. Also, requests to amend an already approved Development Order.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Administrative Code Approval Dates: 2/20/85; 9/7/88; 9/26/90; 9/19/91; 10/1/92; 1/27/93; 3/6/96
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5150015500.341900.9013
<i>SOURCE:</i> <i>USE:</i>	Applicants for Development Order re-submissions or amendments. To fund, in part, the operating costs of the Development Services Division. Funds are also a pledged non-ad valorem revenue
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	See schedule of fees on opposite page Fee collected at time of application for Final Development Order As requests are received None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	455	
91-92	425	-6.6
92-93	213	-49.9
93-94	150	-29.6
94-95	79	-47.3
95-96	63	-20.3
96-97	77	22.2
97-98	106	37.7
98-99	94	-11.3
99-00	93	-1.1
00-01	102	9.7
01-02	130	27.5
02-03	117	-10.0
03-04	137	17.1
04-05	147	7.3
05-06	165	12.2
06-07	204	23.6
07-08	156	-23.5
08-09	73	-53.2
09-10	43	-41.1
10-11	28	-34.9
11-12	26	-7.1

# RESUBMITTALS AND AMENDMENTS

## DISCUSSION

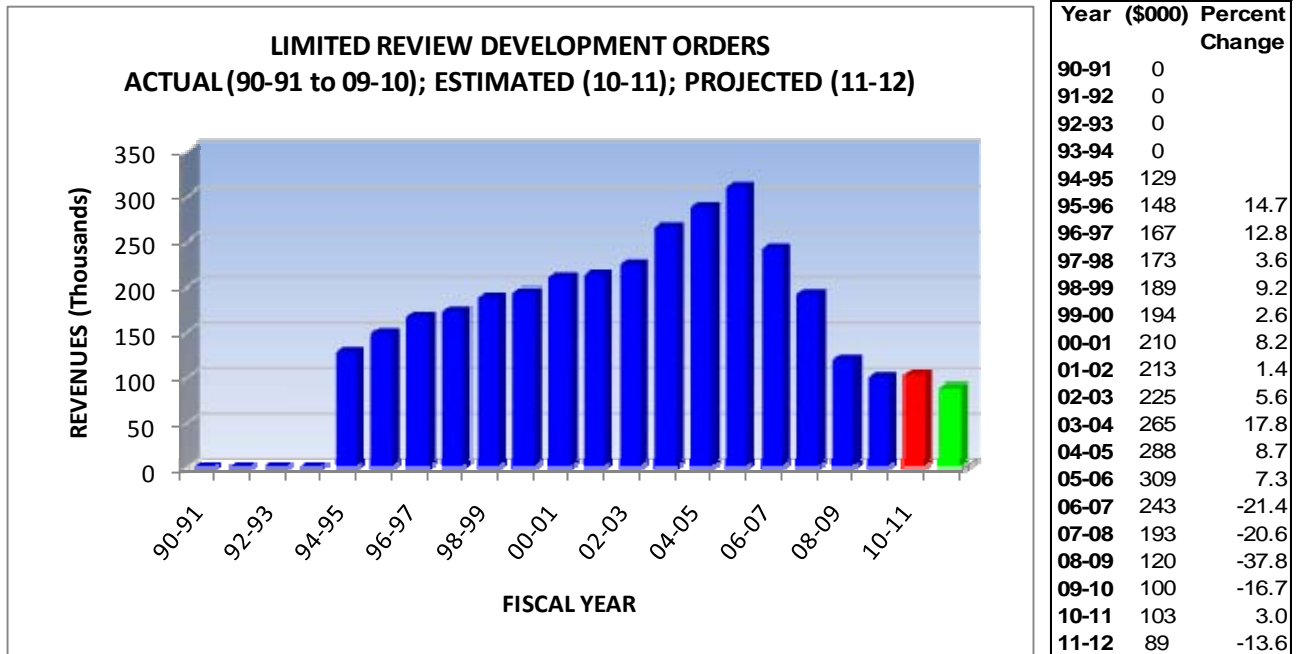
The Final Development Order revenues represent the completion of the process of meeting DSO compliance. The historic pattern of revenues is similar to the Preliminary and Exemption Fees for DSO's through FY88-89. In October, 1990, the basic fees were increased from \$500 per application/\$70 per acre to \$1,100 per application/\$40 per acre. Revenues increased only slightly in FY90-91, but declined in FY91-92. Declines occurred during the next three fiscal years (FY92-93 to FY94-95). In April, 1995, the revenue structure was changed to allow the first re-submittal to be free. That change accounts for the revenue reduction beginning in FY94-95. The full effect of this change is seen beginning in FY95-96. However, the overall level of revenues has increased with ups and downs reflecting increased volume through FY06-07. Decline began in FY07-08 and accelerated dramatically thereafter.

Fee Type	Fee	Unit
Amendment re-submittal	\$350	Each

# LIMITED REVIEW DEVELOPMENT ORDERS

<i>REVENUE DESCRIPTION:</i>	A request for a development order on specific types of limited impact developments and lot splits.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Administrative Code Approval Dates: 2/1/95 (Effective 3/1/95)
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC51500015500.341900.9016
<i>SOURCE:</i> <i>USE:</i>	Applicants for limited impact developments. To fund, in part, the operating costs of the Development Services Division. Funds are also a pledged non-ad valorem revenue.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	See schedule of fees on opposite page Fee collected at time of application As requests are received None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



# LIMITED REVIEW DEVELOPMENT ORDERS

<b>DISCUSSION</b>
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Program covers twelve (12) different types of development applications which do not require processing or review, as full development orders. These applications include small project enlargements, recreational facilities, lot splits, mining operation permits, county mitigated water access improvements, utility lines in existing rights-of-way, enclosed storage yards, and other improvements which have insignificant impacts, per LDC Section 10-174. Revenues have shown a general upward trend especially after FY99-00 until after FY05-06 when they began a decline that has continued since.

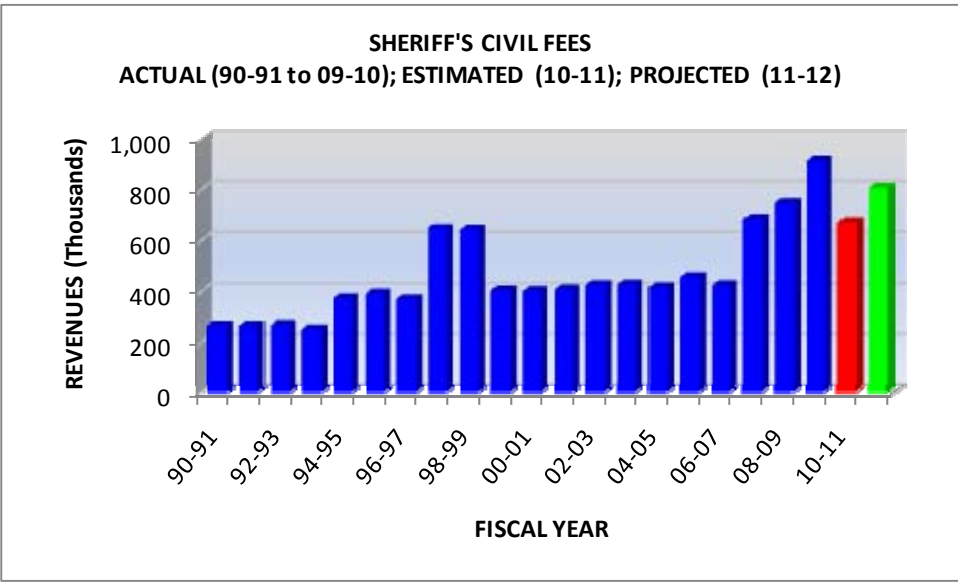
### Development Order Limited Review – Fee Structure

Fee Type	Fee	Unit
Agricultural Use Excavation	\$180	Each
Limited Review (or exemption) Amendment	\$50	Each
Re-submittal	\$100	Each
Types 1, 2, 4, & 5	\$350	Each
Types 3, 6, 7, 9, & 10	\$250	Each
Types 11, 12 & 13	\$1,100	Each
Type 15 (Agricultural Use Excavation)	\$180	Each

# SHERIFF'S CIVIL FEES

<i>REVENUE DESCRIPTION:</i>	As a function of the Sheriff's Department, fees are paid for personnel to serve civil papers, issue permits for going out of business sales, and pay for execution costs against property.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Section 30.231 Florida Statutes Approved: 11/16/77; 10/1/94; 10/01/01.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	General Fund CG5211500100.341520.9001 & .9002
<i>SOURCE:</i>  <i>USE:</i>	Funds generated from serving of summons, writs and subpoenas, execution support enforcement papers, permits for going out of business sales. Supplements general government operations
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	See schedule on opposite page Payment made as service is needed Daily None None None Office of the Sheriff – Civil Division with remittance to Clerk of Courts Finance & Records Department

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	270	
91-92	270	0.0
92-93	274	1.5
93-94	257	-6.2
94-95	376	46.3
95-96	393	4.5
96-97	372	-5.3
97-98	652	75.3
98-99	643	-1.4
99-00	405	-37.0
00-01	402	-0.7
01-02	409	1.7
02-03	424	3.7
03-04	427	0.7
04-05	417	-2.3
05-06	462	10.8
06-07	424	-8.2
07-08	689	62.5
08-09	751	9.0
09-10	918	22.2
10-11	677	-26.3
11-12	808	19.4

# SHERIFF'S CIVIL FEES

## DISCUSSION

Most revenues generated from Sheriff's civil fees are derived from the serving of summons, writs, and subpoenas. The basic fee for this service is \$12, which was last adjusted in 1977. Efforts have been made at the State Legislature to raise the fee structure to more accurately cover costs. A large increase in revenues occurred in FY97-98. However, beginning with FY99-00, the revenues through FY06-07 have been between \$405,000 and \$424,000. A substantial increase was noted from FY07-08 to FY09-10.

The schedule of fees is as follows:

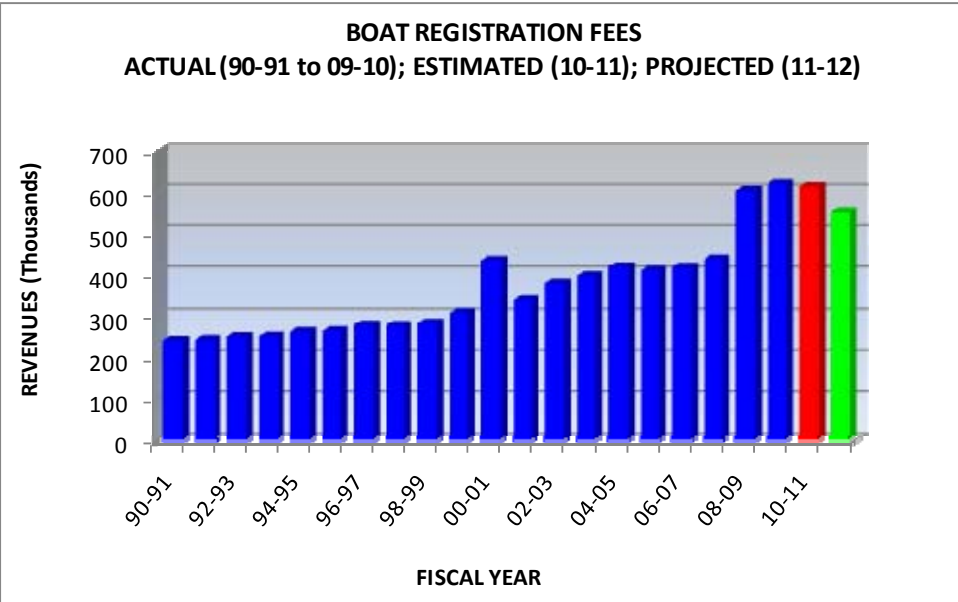
Summons or Writs and Subpoenas and Executions	\$20.00 for each person
Writs except executions requiring a levy or seizure of property	\$50.00 in addition to the \$20.00 as stated in paragraph (a) F.S. 30.231 (b)
Witness Subpoenas:	\$20.00 for each witness to be served.
Executions:	\$20.00 for docketing and indexing each Writ Of execution, regardless of the number of persons involved. \$50.00 for each levy \$20.00 for advertisement of Sale Under Process \$20.00 for sale under process \$20.00 for Deed or Bill of Sale

After the levy, the Sheriff is entitled to collect all said fees, notwithstanding payments of all debts to plaintiffs. The Sheriff is allowed actual expenses for the levying, safekeeping and sale of property secured under levy.

# BOAT REGISTRATION FEES (COUNTY)

<i>REVENUE DESCRIPTION:</i>	A registration fee imposed annually upon boat owners in Lee County, supplemental to State registration fees.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Chapter 327-22, Florida Statutes Ordinance 85-47
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	General Fund CG5211500100.341511.9000
<i>SOURCE:</i> <i>USE:</i>	Boat Owners Provides recreational channel marking, public launching facilities, and other boat-related activities for removal of vessels and floating structures deemed a hazard to public safety and health; for failure to comply with S. 327.33; and for manatee and marine protection and recovery.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	Ranges from \$10.50 TO \$189.00 In Lee County depending upon class (length) Boat Owners register vehicles with Tax Collector, who submits revenues to county. Payment for annual registration fee is due on registrant's birthday, or in the case of a company, in June of each year. Vehicles operated by Sea Explorers or Sea Scouts of the Boy Scouts, or the Association Marine Institutes, Inc. and commercial fishing vessels not powered by motor. Vessels registered in an individual's name expire on midnight of the first registered owner's birth date. Vessels registered in a company name expire on midnight, June 30 <sup>th</sup> . None Tax Collector

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year (\$000)	Percent Change	
90-91	242	
91-92	244	0.8
92-93	251	2.9
93-94	252	0.4
94-95	263	4.4
95-96	265	0.8
96-97	281	6.0
97-98	280	-0.4
98-99	285	1.8
99-00	311	9.1
00-01	437	40.5
01-02	342	-21.7
02-03	380	11.1
03-04	398	4.7
04-05	421	5.8
05-06	411	-2.4
06-07	420	2.2
07-08	440	4.8
08-09	605	37.5
09-10	621	2.6
10-11	615	-1.0
11-12	550	-10.6

# BOAT REGISTRATION FEES (COUNTY)

## DISCUSSION

Beginning with FY99 (State) boat registration fees were payable on the birthday of the person to whom the boat is registered.

A detailed series of two tables on the following page outlines the boat registration fee components and how the dollars are allocated.

Based upon information from the Florida Department of Highway Safety & Motor Vehicle Revenue Report for the state fiscal years 2000-2001 through 2010-2011, the following information is provided:

<u>State Fiscal</u> <u>Year</u>	<u>Pleasure</u> <u>Boats</u>	<u>Commercial</u> <u>Boats</u>	<u>Total</u>	<u>Percent</u> <u>Change</u>
2000-2001	39,436	1,104	40,540	
2001-2002	40,767	1,158	41,925	3.4%
2002-2003	43,684	1,206	44,890	7.1%
2003-2004	46,109	1,180	47,289	5.3%
2004-2005	47,370	1,059	48,429	2.4%
2005-2006	47,048	1,015	48,063	-0.8%
2006-2007	46,240	982	47,222	-1.7%
2007-2008	45,206	958	46,164	-2.2%
2008-2009	44,933	1,111	46,044	-0.3%
2009-2010	43,933	1,080	44,246	-3.9%
2010-2011	42,273	1,064	43,337	-2.1%



## Detailed Analysis of Boat Registration Fees

		Components of the Total Fee									
		A	B	C	D	A+B+C+D = E	F	G	H	E+F+G+H = I	
		328.72(1) STATE Base Fee	Tax Collector Service Fee	FRIVIS	Law Enforcement Trust Fund	<b>SUB-TOTAL Agrees to Web Site</b>	COUNTY PORTION Additional 50% of base	Tax Collector Branch Fee	Decal on Demand Fee	<i>Total Registration Fee in Lee County</i>	
Class A-1	Less than 12'	\$ 3.50	\$ 2.25	\$ 0.50	\$ 1.00	\$ <b>7.25</b>	\$ 1.75	\$ 0.50	\$ 1.00	\$ 10.50	
Class A-2	12' less than 16'	\$ 10.50	\$ 2.25	\$ 0.50	\$ 1.00	\$ <b>14.25</b>	\$ 5.25	\$ 0.50	\$ 1.00	\$ 21.00	
Class 1	16' less than 26'	\$ 18.50	\$ 2.25	\$ 0.50	\$ 1.00	\$ <b>22.25</b>	\$ 9.25	\$ 0.50	\$ 1.00	\$ 33.00	
Class 2	26' less than 40'	\$ 50.50	\$ 2.25	\$ 0.50	\$ 1.00	\$ <b>54.25</b>	\$ 25.25	\$ 0.50	\$ 1.00	\$ 81.00	
Class 3	40' less than 65'	\$ 82.50	\$ 2.25	\$ 0.50	\$ 1.00	\$ <b>86.25</b>	\$ 41.25	\$ 0.50	\$ 1.00	\$ 129.00	
Class 4	65' less than 110'	\$ 98.50	\$ 2.25	\$ 0.50	\$ 1.00	\$ <b>102.25</b>	\$ 49.25	\$ 0.50	\$ 1.00	\$ 153.00	
Class 5	110' or more	\$ 122.50	\$ 2.25	\$ 0.50	\$ 1.00	\$ <b>126.25</b>	\$ 61.25	\$ 0.50	\$ 1.00	\$ 189.00	
Dealer Registration Certificate		\$ 16.50									
		J = K+L	K	L	M	N	(K+L)-(M+N) = P	K-N			
		Amount Distributed to Lee County									
		Lee County Registration Fee Prior to Deductions	Proration TO COUNTY on fees 328.72(1)	Additional Base Fee 50%	Less Mandatory deduction for Manatee Trust Fund (from 50%)	Less Mandatory deduction for Manatee Trust Fund from	<b>Total Amount Remitted to County</b>	To be used for recreational channel marking and public....	To be used for patrol, regulation and maintenance		
Calculation of Money Distributed to Lee County											
Class A-1	Less than 12'	\$ 1.75	0	\$ 1.75	\$ (1.00)	\$ -	\$ 0.75	0.00	0.75		
Class A-2	12' less than 16'	\$ 8.10	2.85	\$ 5.25	\$ (1.00)	\$ (1.00)	\$ 6.10	1.85	4.25		
Class 1	16' less than 26'	\$ 18.10	8.85	\$ 9.25	\$ (1.00)	\$ (1.00)	\$ 16.10	7.85	8.25		
Class 2	26' less than 40'	\$ 58.10	32.85	\$ 25.25	\$ (1.00)	\$ (1.00)	\$ 56.10	31.85	24.25		
Class 3	40' less than 65'	\$ 98.10	56.85	\$ 41.25	\$ (1.00)	\$ (1.00)	\$ 96.10	55.85	40.25		
Class 4	65' less than 110'	\$ 118.10	68.85	\$ 49.25	\$ (1.00)	\$ (1.00)	\$ 116.10	67.85	48.25		
Class 5	110' or more	\$ 148.10	86.85	\$ 61.25	\$ (1.00)	\$ (1.00)	\$ 146.10	85.85	60.25		
Dealer Registration Certificate		\$ -									

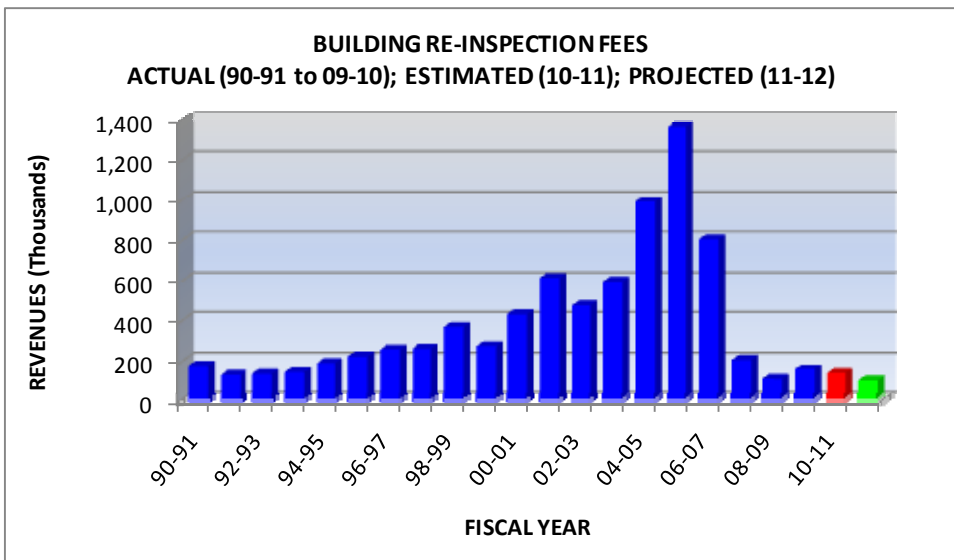
F.S. 328.72 (15) F.S. 328.66 (1)



# BUILDING RE-INSPECTION FEES

<i>REVENUE DESCRIPTION:</i>	Fee is charged whenever a re-inspection for construction described in the External Charges Manual is required.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Ordinance 82-41; Approved 10/6/82 Amended 9/7/88
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9021
<i>SOURCE:</i> <i>USE:</i>	Construction that requires re-inspection. Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds are also used as a pledged non-ad valorem revenue for possible use to meet debt service payments. Excess revenues are placed in a separate fund to be used to reduce fees or enhance service levels.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	\$50 per re-inspection Payable at time of re-inspection At time re-inspection is requested or needed None None None Department of Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	178	
91-92	127	-28.7
92-93	132	3.9
93-94	140	6.1
94-95	191	36.4
95-96	224	17.3
96-97	258	15.2
97-98	262	1.6
98-99	368	40.5
99-00	274	-25.5
00-01	431	57.3
01-02	615	42.7
02-03	475	-22.8
03-04	597	25.7
04-05	992	66.2
05-06	1,363	37.4
06-07	805	-40.9
07-08	207	-74.3
08-09	107	-48.3
09-10	158	47.7
10-11	136	-13.9
11-12	99	-27.2

# BUILDING RE-INSPECTION FEES

## DISCUSSION

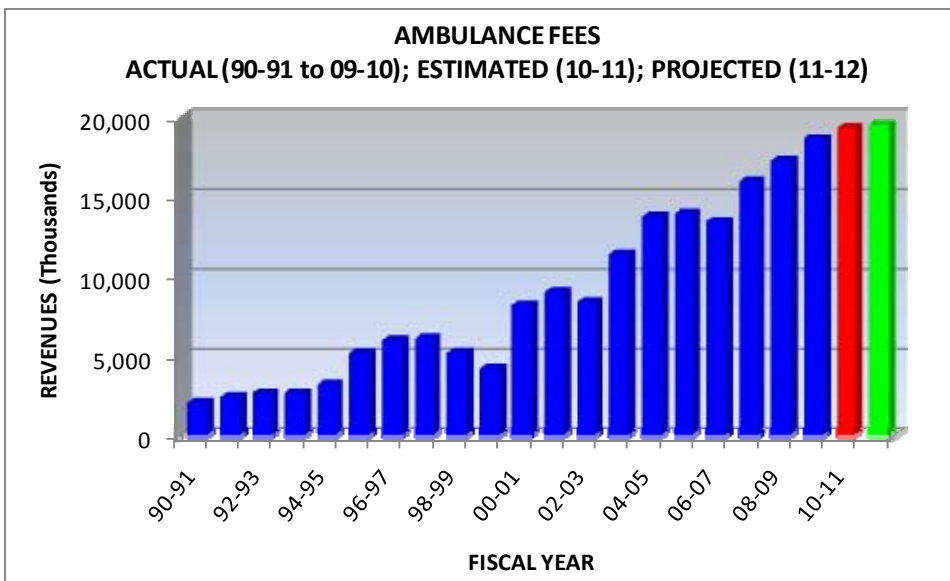
This revenue source is a function of building inspectors' review of work underway. The quality of work undertaken after the original building inspection will determine the level of this revenue source. If the work is unsatisfactory, it must be redone to code and re-inspected. The historical figures reflect considerable variation from year to year, with peaks in FY84-85, FY88-89, and FY90-91. The economic recession is evident in the 28.7% decline in FY91-92 over FY90-91. However, revenues rebounded almost 4% in FY92-93 over FY91-92; FY94-95 increased dramatically over FY93-94 (+36.4%); FY95-96 figures are 17.3%, and FY96-97 another 15.2%. Figures for FY97-98 to FY99-00 showed erratic movement. The considerable increase in FY01-02 was the result of an intensive effort to recover overdue fees. Substantial revenue growth in 2005 reflects the growth in activity. Revenues declined 41% from FY05-06 to FY06-07 and dropped much more in the following years.

<u>Calendar</u>		
<u>Year</u>	<u>Number</u>	<u>Percent</u>
2003	8,509	
2004	10,872	27.8%
2005	16,761	54.2%
2006	20,037	19.5%
2007	12,262	-38.8%
2008	4,049	-67.0%
2009	2,244	-44.6%
2010	2,222	-1.0%

# AMBULANCE FEES

<i>REVENUE DESCRIPTION:</i>	Fee is imposed upon users of county ambulance service to recapture portion of the cost to provide ambulance service to users.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Original Resolution 79-12; Effective November 15, 1989. County Manager can revise fees without Board approval; changes have been approved by Administrator on 8/3/91; 9/19/91; 10/8/91; 9/23/94 (effective 10/10/94); 4/24/95 and 5/2/96. Resolution 02-11-37 (effective 11-19-02) and 05-03-15 (effective 03-15-05).
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	General Fund KF5260100100.342600.9002 & .9004
<i>SOURCE:</i> <i>USE:</i>	Ambulance users Funds a portion of Emergency Medical Services (EMS) operating costs as one of its sources through the General Fund. Funds are also a pledged non-ad valorem revenue.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i>  <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	See schedule on opposite page Private collection agency bills ambulance users and remits collections to the County Received monthly County employees on the job None None Ambulance and Medical Billings, Inc. remits funds to Clerk of Circuit Court – Finance Division

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	2,111	
91-92	2,463	16.7
92-93	2,671	8.4
93-94	2,730	2.2
94-95	3,367	23.3
95-96	5,273	56.6
96-97	6,061	14.9
97-98	6,182	2.0
98-99	5,290	-14.4
99-00	4,328	-18.2
00-01	8,313	92.1
01-02	9,116	9.7
02-03	8,525	-6.5
03-04	11,438	34.2
04-05	13,870	21.3
05-06	14,046	1.3
06-07	13,532	-3.7
07-08	16,028	18.4
08-09	17,296	7.9
09-10	18,695	8.1
10-11	19,408	3.8
11-12	19,601	1.0

# AMBULANCE FEES

## DISCUSSION

Ambulance fees have shown a steady upward movement in revenue from FY85 to FY89 due to a rise in usage related to population increases, as well as adjustments to user fees to reflect inflation. Fees were raised 5% beginning in FY90. The revenues shown in the graph are net of collection charges.

Effective March 23, 2010 the rates were adjusted upward in conjunction with the Balanced Budget Act – National Ambulance Fee Schedule.

### AMBULANCE SERVICE TRANSPORT FEES

Basic Life Support (BLS – Non emergency)	\$	325.00
Basic Life Support (BLS – Emergency)	\$	525.00
Advanced Life Support (ALS 1 – Non emergency)	\$	450.00
Advanced Life Support (ALS 1 – Emergency)	\$	650.00
Advanced Life Support (ALS 2)	\$	700.00
Critical Care Transport (CCT)	\$	800.00
Loading Fee for Non Rural Helicopter Transport	\$	8,500.00
Loading Fee for Rural Helicopter Transport	\$	8,500.00

### MILEAGE FEES

Ambulance Transport Mileage Charge (Non Rural)	\$	10.00	per mile
Ambulance Transport Mileage Charge (Rural)	\$	10.00	per mile
Helicopter Transport Mileage Charge (Non Rural)	\$	90.00	per air mile
Helicopter Transport Mileage Charge (Rural)	\$	90.00	per air mile

### TREAT NON TRANSPORT FEES

Special Medical Fee (Paramedic Treatment/Non Transport)	\$	150.00
Treat Non Transport (BLS Intervention/Non Transport)	\$	1,000.00

Billings are related to call volume. Approximately 70% of calls will lead to an actual transport. Those transports are the basis of the bills submitted. The average transport bill is \$345. THE REVENUES SHOWN IN THE GRAPH AND CHART ARE NET OF ADMINISTRATIVE FEES, MEDICARE ALLOWANCES, MEDICAID ALLOWANCES, BANKRUPTCIES, COUNTY EMPLOYEES INJURED ON DUTY, PRISONER TRANSPORTS AND PERSONS WITH NO IDENTIFICATION.

The following chart details changes in the total calls, number of transports, net revenues billed, net revenues collected and change in collection rates:

Fiscal		Number	Percent	Net Revenues	Net Revenues	Percent
Year	Total Calls	of Transports	Change	Billed	Collected	Change Collected to Billed
84-85	16,153					
85-86	19,443		20.4%	1,633,322	1,050,531	64.3%
86-87	21,219		9.1%	1,886,420	1,223,091	64.8%
87-88	25,029		18.0%	1,916,211	1,414,646	73.8%
88-89	24,853		-0.7%	3,148,217	1,844,598	58.6%
89-90	28,156		13.3%	3,838,929	2,308,592	60.1%
90-91	28,348		0.7%	4,077,660	2,110,674	51.8%
91-92	29,484		4.0%	4,764,923	2,463,216	51.7%
92-93	34,809		18.1%	4,941,174	2,670,985	54.1%
93-94	35,977		3.4%	5,334,063	2,730,313	51.2%
94-95	38,452		6.9%	7,030,265	3,367,135	47.9%
95-96	42,989		11.8%	7,315,950	5,273,325	72.1%
96-97	45,069		4.8%	8,328,099	6,060,709	72.8%
97-98	46,380		2.9%	8,950,235	6,181,959	69.1%
98-99	50,099		8.0%	8,734,394	5,290,272	60.6%
99-00	51,708	26,575	3.2%	8,477,324	4,328,569	51.1%
00-01	53,000	32,563	2.5%	10,478,277	8,312,603	79.3%
01-02	55,631	34,432	5.0%	11,291,383	9,116,483	80.7%
02-03	57,804	37,400	3.9%	13,150,524	8,524,727	64.8%
03-04	67,448	42,499	16.7%	14,678,796	11,438,058	79.5%
04-05	73,998	45,813	9.7%	22,157,877	13,868,681	62.6%
05-06	74,468	46,406	0.6%	26,777,504	14,046,366	56.1%
06-07	74,201	49,397	-0.4%	27,534,787	13,532,378	49.1%
07-08	74,943	49,891	1.0%	27,810,135	16,028,512	57.6%
08-09	76,678	51,909	2.3%	23,142,463	17,296,028	74.7%
09-10	77,719	52,114	1.4%	27,018,316	18,695,445	69.2%
10-11	80,250	54,850	3.3%	28,576,103	19,407,704	67.9%

In the late 1980's, collection rates became a serious problem, as levels near 75% began to fall, reaching to as low as 52% in FY91-92. In April 1995, Lee County hired a private vendor to undertake collections in lieu of the tax collector. Collection rates did improve in FY95-96 and FY96-97 but began to fall again in FY97-98 and FY98-99. Collections improved through FY03-04 but began a decline after that year.

Beginning on January 1, 2001, Medicare reimbursed all ambulance providers for the actual service provided. A "standard fee schedule" was proposed that allowed for **seven different fee reimbursement schedules**. The payments from the fee schedules were phased in over a four-year period. The first year, providers were paid 80% on the current approved rate and 20% on the new rates. Also new to this process was a "geographical practice cost index" (GPCI) that was applied to each bill submitted. The county's GPCI rate is 0.948. The standard mileage reimbursement rate was \$6.72 per mile. EMS bills \$10.00 for every transport mile.

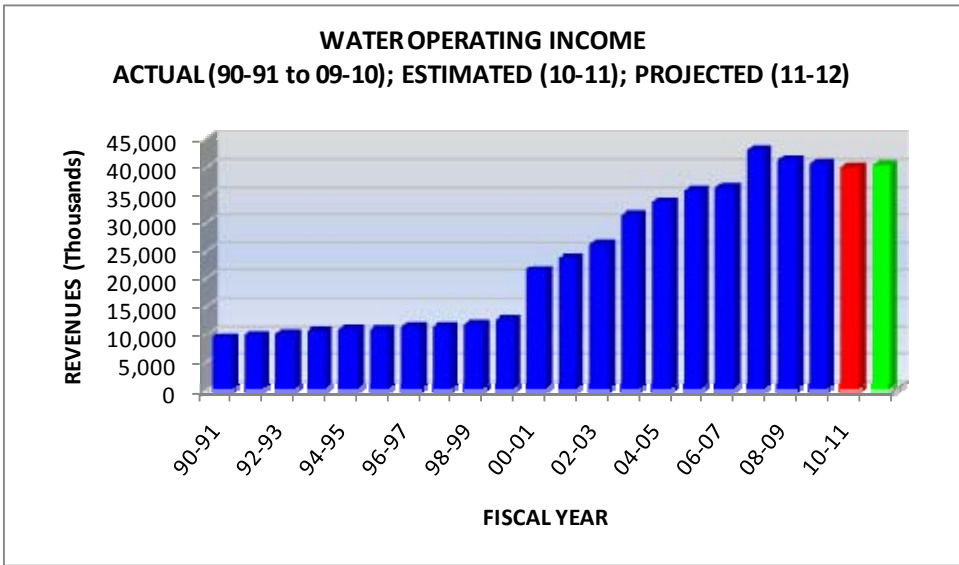




# WATER OPERATING INCOME

<i>REVENUE DESCRIPTION:</i>	User fee for water service, based upon meter size and water usage.
<i>LEGAL AUTHORIZATION:</i>	Ordinance 87-3, Resolution 88-6-85 (approved 6/28/88); 89-6-85 (approved 6/7/89); 90--08-22 (approved 8/15/90); 91-10-09 (approved 10/2/91); Resolution 93-01-14 (approved 1/6/93); 94-03-114 (approved 3/30/94); Resolution 97-02-32 (approved 2/19/97); 98-10-14 (approved 10/13/98); Resolution 99-03-12 (approved 3/9/99).; Resolution 02-07-44 (Approved 7/9/02), Resolution 07-08-70 (Approved 8/14/07).
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Water System Revenue OD5360048700.343300.9001
<i>SOURCE:</i> <i>USE:</i>	Water users within the Lee County Utilities water system To cover cost of operations, maintenance, and deposits to the Sinking Funds, and Renewal/Replacement Funds.
<i>FEE SCHEDULE:</i>	See schedule on opposite page.
<i>METHOD OF PAYMENT:</i>	Payment is made directly to Lee County Utilities from users of the water system.
<i>FREQUENCY OF COLLECTION:</i>	Monthly
<i>EXEMPTIONS:</i>	None
<i>EXPIRATION:</i>	None
<i>SPECIAL REQUIREMENTS:</i>	Monies pledged toward Water and Sewer Revenue Bonds.
<i>REVENUE COLLECTOR:</i>	Department of Lee County Utilities

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	9,430	
91-92	9,880	4.8
92-93	10,249	3.7
93-94	10,711	4.5
94-95	11,011	2.8
95-96	11,003	-0.1
96-97	11,444	4.0
97-98	11,509	0.6
98-99	11,860	3.0
99-00	12,769	7.7
00-01	21,572	68.9
01-02	23,799	10.3
02-03	26,218	10.2
03-04	31,330	19.5
04-05	33,609	7.3
05-06	35,942	6.9
06-07	36,447	1.4
07-08	43,048	18.1
08-09	41,298	-4.1
09-10	40,654	-1.6
10-11	40,541	-0.3
11-12	40,400	-0.3

# WATER OPERATING INCOME

## DISCUSSION

Resolution 07-08-70 approved by the Commission on August 11, 2011 set forth the water rate structure. The schedule of rates is as follows:

<b>Customer Classification</b>	<b>Monthly Service Charge</b>	<b>User Charge</b>	
		Per Thousand Gallons (or portion thereof) per Each Residential Unit (ERU)	
Residential:			
Single Unit	\$8.25	1-6,000	\$2.95
Multi-Unit	\$6.60	6,001-12,000	\$3.69
	per unit	12,001-18,000	\$4.43
Recreational Vehicle Unit/Lot	\$3.30	18,001 and over	\$5.90
	per unit		
Mobile Home Unit/Lot	\$6.60		
	per unit		

Each residential service account is charged a monthly administrative fee of \$2.82. The total monthly rate for residential usage is the sum of the: 1) service charge; 2) administrative fee; and, 3) user charges in accordance with this schedule. An additional wellfield development surcharge of \$0.50 per ERU will be assessed those residential customers whose monthly water consumption exceeds their initial water conservation block during the monthly billing period.

Commercial:

<b>Customer Classification</b>	<b>Monthly Service Charge</b>	<b>ERU Ratio</b>	<b>User Charge</b>	
			Per 1,000 Gallons (or portion thereof)	
5/8 inch	\$11.35	1.00		
¾ inch	\$15.48	1.50		
1 inch	\$23.73	2.50	FOR EACH ERU	
1 ½ inch	\$44.35	5.00		
2 inch	\$69.10	8.00	1-6,000	\$2.95
3 inch	\$135.10	16.00	6,001-12,000	\$3.69
4 inch	\$209.35	25.00	12,001-18,000	\$4.43
6 inch	\$418.60	50.00	18,001 and over	\$5.90
8 inch	\$663.10	80.00		
10 inch	\$1,199.35	145.00		
			<i>Non-Irrigation Class</i>	
			Per 1,000	\$3.10
			<i>Irrigation Class</i>	
			1-6,000	\$3.69
			6,001-12,000	\$4.43
			12,001 and over	\$5.90

An additional wellfield development surcharge of \$0.50 per ERU will be assessed those commercial and non-residential customers whose monthly water consumption exceeds their initial water conservation block during the monthly billing period. The total monthly rate is the sum of service and user charges.

### WATER RESTRICTION SURCHARGE ADJUSTMENT

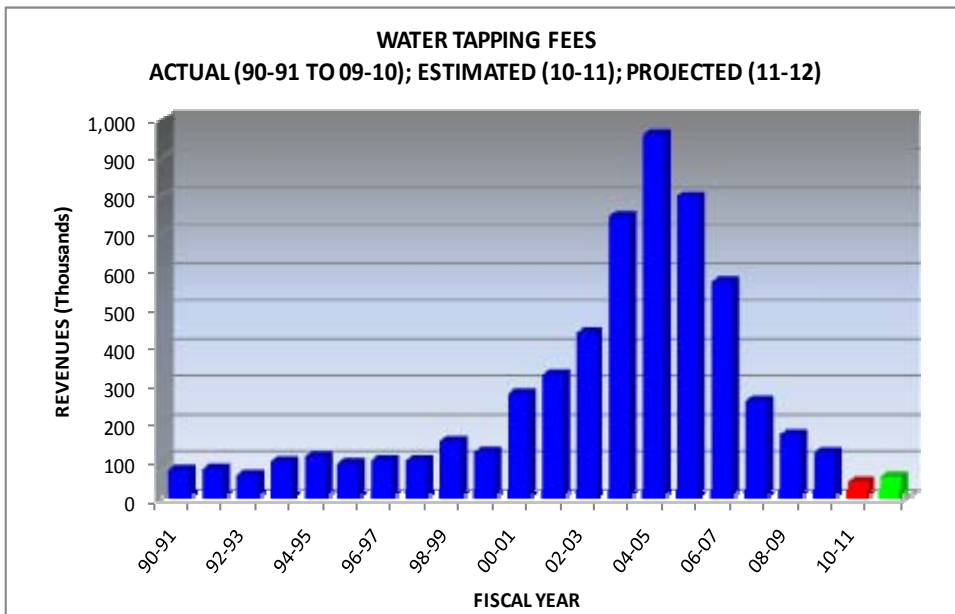
In the event that the South Florida Water Management District or other authority having jurisdiction declares a water shortage requiring mandatory curtailment to the extent of a 15% reduction in water usage, the water user charges listed above shall be increased 18%.

In the event that a reduction of water use *other than* 15% is required, the County Commission may establish, by ordinance, a surcharge based upon the recommendation of the Utilities Department Director as to revenues required to comply with existing bond debt service covenants, or to meet other requirements of the water system.

# WATER TAPPING FEES

<i>REVENUE DESCRIPTION:</i>	A fee assessed for persons requesting lateral connections for water service into existing water lines.
<i>LEGAL AUTHORIZATION FOR COLLECTION</i>	Resolution 96-07-45 (approved 7/17/96); Resolution 97-02-33 (approved 2/19/97); Resolution 98-10-15 (Approved 10/13/98); Resolution 99-04-19 (Approved 4/13/00); Resolution 02-07-44 (Approved 7/9/02), Resolution 07-08-70 (Approved 8/14/07). Resolution 8-9-11 (Approved 8-26-11)
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Water System Revenue OD5360048700.343300.9002
<i>SOURCE:</i>	Customers requesting tapping service from the Department of Lee County Utilities.
<i>FEE SCHEDULE:</i>	See schedule of charges on opposite page
<i>METHOD OF PAYMENT:</i>	Payment is made prior to issuance of installation work order. Payment may be check, cash or credit card.
<i>FREQUENCY OF COLLECTION:</i>	
<i>EXEMPTIONS:</i>	None
<i>EXPIRATION:</i>	None
<i>SPECIAL REQUIREMENTS:</i>	None
<i>REVENUE COLLECTOR:</i>	Department of Lee County Utilities

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	77	
91-92	80	3.9
92-93	64	-20.0
93-94	99	54.7
94-95	112	13.1
95-96	94	-16.1
96-97	102	8.5
97-98	101	-1.0
98-99	151	49.5
99-00	123	-18.5
00-01	279	126.8
01-02	328	17.6
02-03	441	34.5
03-04	745	68.9
04-05	961	29.0
05-06	799	-16.9
06-07	572	-28.4
07-08	260	-54.5
08-09	168	-35.4
09-10	122	-27.4
10-11	47	-61.5
11-12	60	27.7

# WATER TAPPING FEES

DISCUSSION
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The schedule of water tapping fees is as follows:

<i><b>METER SIZE</b></i>	<i><b>TAP-IN CHARGE</b></i>	<i><b>DROP-IN CHARGE</b></i>
5/8 inch	\$1,025	\$260
¾ inch	\$1,060	\$295
1 inch	\$1,090	\$325
1 ½ inch	\$1,650	\$525
2 inch	\$1,800	\$595
3 inch and above	Actual Cost	Actual Cost
Wastewater Main Tap Charge	Actual Cost	

Charges for larger meters shall be based on estimates of actual time and expense. Amounts collected in excess of actual costs shall be credited to the customer's account. Amounts due, caused by underestimation, shall be billed and payable to Lee County utilities within twenty (20) days.

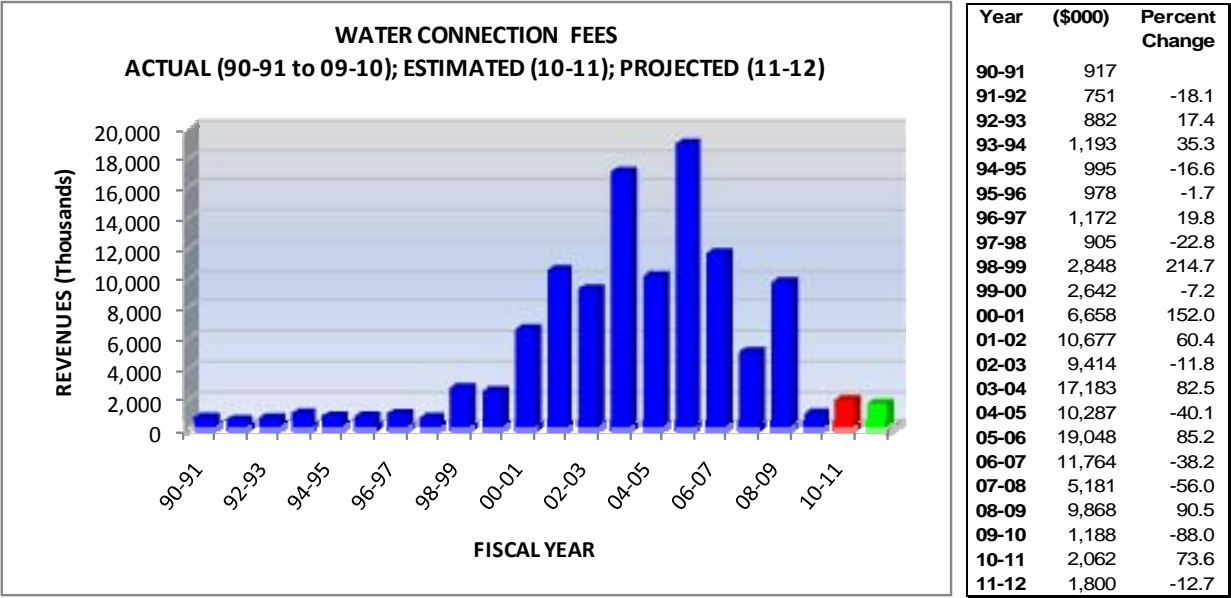
Tap-In Charge = Connection into the main water line  
Drop-In Charge = Installation of only the meter

In addition to new installations, these rates may also apply to water service upgrades or facility relocations.

# WATER CONNECTION FEES

<i>REVENUE DESCRIPTION:</i>	Contribution for new users for their portion of capital expenses associated with the system.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	89-9-6 (approved 6/7/89); 91-4-42 (approved 4/1/91); Resolution 94-03-115 (approved 3-30-94); 96-07-45; 97-02-33 (approved 2-19-97); Resolution 98-10-15 (approved 10/13/98); Resolution 99-04-19 (approved 4/13/99); Resolution 02-07-44 (Approved 7/9/02). Resolution 03-10-18 (Approved 10-14-03), Resolution 07-08-70 (Approved 8/14/07).
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Water System Revenue GC5900048712.389400.9003, 9005, 9006 & 9007
<i>SOURCE:</i> <i>USE:</i>	New Users to the Lee County Utilities System Monies restricted to use for system expansion and improvements caused by growth.
<i>FEE SCHEDULE:</i>	See schedule on opposite page
<i>METHOD OF PAYMENT:</i>	Payment is received prior to issuance of building permit for new structures requiring water service.
<i>FREQUENCY OF COLLECTION:</i>	No particular pattern – dictated by construction activity and population growth.
<i>EXEMPTIONS:</i>	None
<i>EXPIRATION:</i>	None
<i>SPECIAL REQUIREMENTS:</i>	Only to be used for system expansion and improvements caused by growth.
<i>REVENUE COLLECTOR:</i>	Lee County Utilities

## FISCAL HISTORY AND REVENUE PROJECTIONS



# WATER CONNECTION FEES

## DISCUSSION

The following schedule lists the current water connection fees: (resolution 07-08-70 – approved August 14, 2007).

### **Residential Charges:**

<u>Classification</u>	<u>No. ERU'S</u>	<u>Charges</u>
Single Family Residence	1.00	\$2,440
Multi-Family, Mobile Home/RV	0.80	\$1,952
Recreational Vehicle (per DU/Lot)	0.40	\$976

### **Commercial Service and All Non-Residential Services:**

Charge Per Gallon - \$9.76

Residential connection (capacity) fees are based upon a table for Equivalent Residential Units (ERU'S). The actual connection fee is calculated by multiplying the number of ERU's designated times the class of the ERU. The connection fee is based upon the actual type of use or user category of each unit on site, regardless of any other designated uses.

The Commercial and Non-Residential Connection (Capacity Fee) shall be used on the flow rates as outlined in Florida Administrative Code Chapter 64E-6.008. The resulting gallons per day flow contribution as outlined in FAC Chapter 64E-6.008 will then be multiplied by the respective rate per gallon.

FY07-08 estimated revenues are 56% below the previous year and continue a downward trend that began in FY06-07. Figures declined dramatically after FY08-09.

# SOLID WASTE COMMERCIAL CHARGES

**REVENUE DESCRIPTION:** Revenue is generated based upon a per-ton charge at the disposal facilities that is composed of a disposal fee and a surcharge amount for regular garbage. Horticultural waste and construction and demolition materials are charged only a disposal fee.

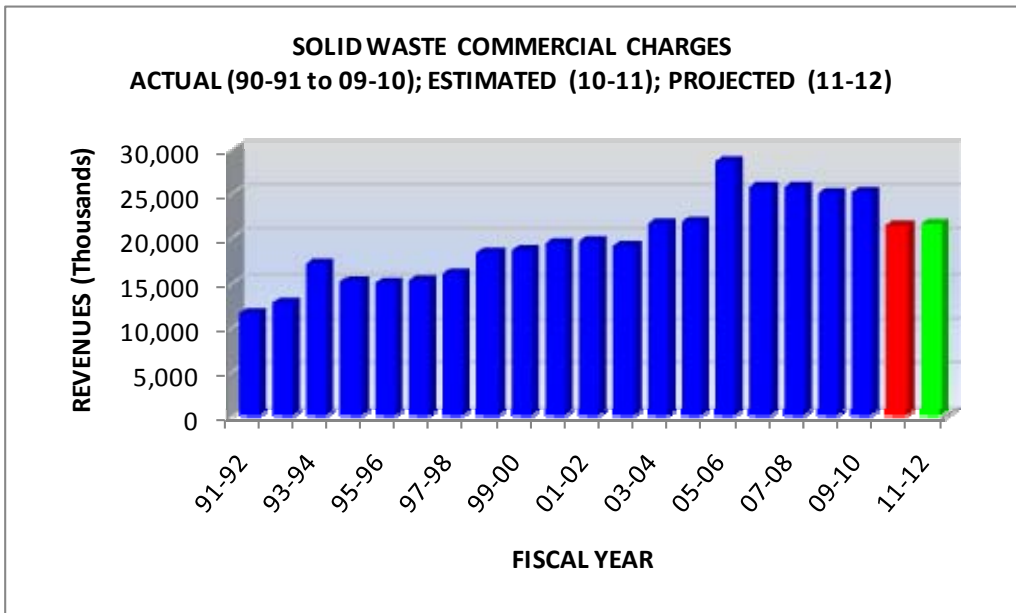
**LEGAL AUTHORIZATION :** Ordinance 11-27 (Approved 11/15/11) and Resolution 11-08-19 (Approved 8-9-11 to establish rates for FY11-12).

**FUND:** Solid Waste Enterprise Operations; Solid Waste Management  
**ACCOUNT NUMBER:** OB5340X4010X.343410.9001

**SOURCE:** Users of the disposal facilities, other than single-family residents in the mandatory garbage collection program.  
**USE:** Revenues are used to pay for user disposal costs for solid waste, and to fund programs from county surcharges such as Solid Waste Operation, Recycling, Right-of-Way Clean Up, Solid Waste Management Fund. Horticulture, construction and demolition revenues are charged for disposal only, and do not include surcharges.

**FEE SCHEDULE:** See schedule on opposite page.  
**METHOD OF PAYMENT:** County bills franchise haulers & private customers for disposal of commercial garbage. It also bills other county departments and private customers for garbage received at the facilities. Waste-to-Energy and Lee/Hendry Regional Landfill customers' bills are remitted directly to the county.  
**FREQUENCY OF COLLECTION:** Monthly basis for account customers, daily for cash customers  
**EXEMPTIONS:** None  
**EXPIRATION:** None  
**SPECIAL REQUIREMENTS:** None  
**REVENUE COLLECTOR:** The County bills the haulers for regular commercial garbage, construction and demolition materials, and horticultural waste. It also bills other county departments and private customers for their garbage and horticultural waste. Cash customers are accepted. The funds are received and deposited by the county.

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	N/A	
91-92	11,580	
92-93	12,782	10.4
93-94	17,247	34.9
94-95	15,205	-11.8
95-96	15,031	-1.1
96-97	15,332	2.0
97-98	16,108	5.1
98-99	18,221	13.1
99-00	18,520	1.6
00-01	19,331	4.4
01-02	19,540	1.1
02-03	19,008	-2.7
03-04	21,581	13.5
04-05	21,777	0.9
05-06	28,635	31.5
06-07	25,736	-10.1
07-08	25,754	0.1
08-09	25,008	-2.9
09-10	25,156	0.6
10-11	21,364	-15.1
11-12	21,536	0.8

# SOLID WASTE COMMERCIAL CHARGES

DISCUSSION
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The Solid Waste user charges are levied on a per-ton basis. They are composed of a disposal fee and surcharge amount. A complete detailing of the user charge components is listed below:

Disposal Tip Fee (per ton) without surcharges (effective October 1, 2011):		\$40.00
*Surcharges:		
Solid Waste Operation	\$4.38	
Right-of-Way Clean Up	1.49	
Solid Waste Management Fund	<u>1.75</u>	
Total Surcharges		\$7.62
Disposal Rate Fee		\$47.62
Construction and Demolition Disposal Fee		\$30.00
Horticultural Disposal Fee		\$22.00
Tire Disposal Fee (May Vary)		\$55.00

\*These surcharges are also part of the annual Mandatory Garbage Collection Program assessment as described in the revenue "Solid Waste Residential Assessments."



# SOLID WASTE RESIDENTIAL ASSESSMENT

**REVENUE DESCRIPTION:** In 1986, the Board of County Commissioners created a municipal service benefit units (MSBU) and special district units to include all of the unincorporated area of Lee County. This ordinance provided a mandatory residential garbage collection program and funding system for services. Interlocal agreements with the Town of Fort Myers Beach and the City of Bonita Springs provide for the same collection fees as unincorporated Lee County. The residential garbage assessment consists of franchise hauler collection fees Municipal Solid Waste (MSW) and horticultural disposal, surcharges and billing costs per household.

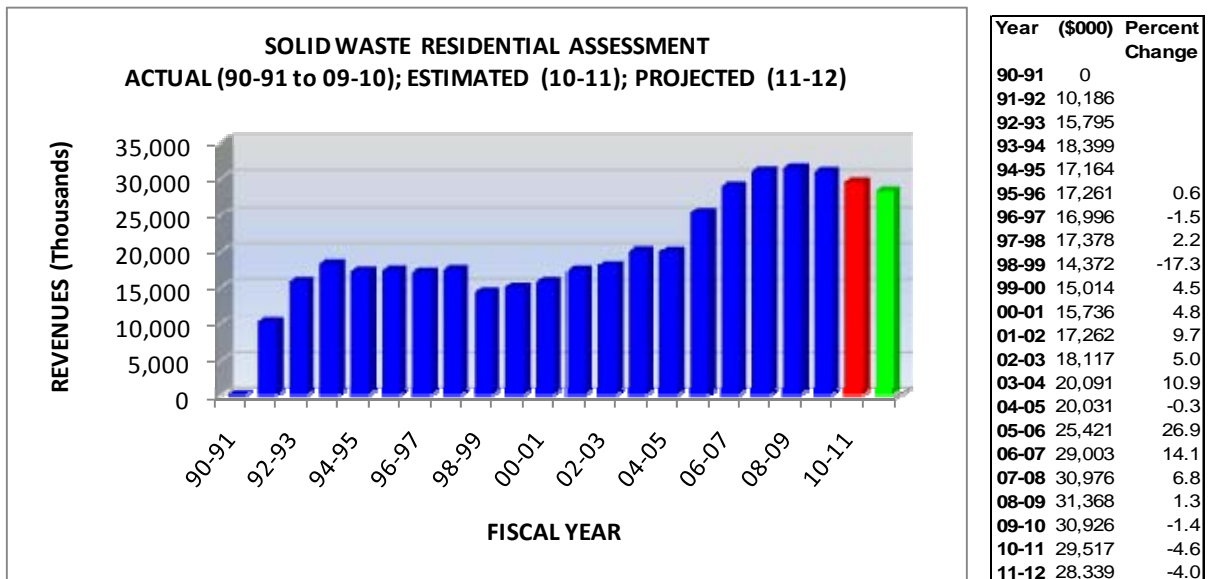
**LEGAL AUTHORIZATION** Ordinance 11-27 (approved 11-15-11) and Resolution 11-08-19 (approved 8-9-11) to establish rates for FY11-12 that appeared on the 2011 tax bill.

**FUND:** Solid Waste Enterprise Operations; Solid Waste Management, Recycling, Right-of-Way  
**ACCOUNT NUMBER:** OB5340X4010X.343410.9001

**SOURCE:** Residential customers of the mandatory garbage program.  
**USE:** Revenues are used to pay for hauler collection costs, disposal costs for residential garbage and horticultural waste and to fund programs from county surcharges such as Solid Waste Operation, Recycling, Right-of-Way Clean Up and the Solid Waste Management Fund.

**FEE SCHEDULE:** See schedule on following page. Rates vary depending upon franchise area.  
**METHOD OF PAYMENT:** Payments are made by the property owners to the Tax Collector. Payments are transferred from the Tax Collector to the Finance Department two (2) times per month during the months of November and December of the tax year being collected and one (1) time per month until the following November.  
**FREQUENCY OF COLLECTION:** Customer had previously paid quarterly or annually with a 4% discount as part of the Mandatory Garbage Collection program. Starting in FY98-99, payment is made annually with the property tax payment.  
**EXEMPTIONS:** Extreme rural properties.  
**EXPIRATION:** None  
**SPECIAL REQUIREMENTS:** None  
**REVENUE COLLECTOR:** Tax Collector

## FISCAL HISTORY AND REVENUE PROJECTIONS



# SOLID WASTE RESIDENTIAL ASSESSMENT

## DISCUSSION

The residential garbage, horticultural, and recyclables are collected curbside weekly by each franchise area hauler. The residential mandatory garbage assessment charges are levied on a per-household basis as follows:

A per-unit rate of .82 tons per household times:	\$40.00 per ton for MSW disposal
A per-unit rate of .82 tons per household times:	\$4.38 per ton for Solid Waste Operating Surcharge \$1.49 per ton for Right-of-Way Cleanup Surcharge \$1.75 per ton for Solid Waste Management Surcharge
A per-unit rate of .24 tons per household times:	\$22.00 per ton for Horticultural disposal
Hauler collection costs per household based upon franchise area:	

Area #1	\$132.12 per year in Bonita Springs, Fort Myers Beach Area
Area #2	\$121.44 per year in Iona McGregor Area
Area #3	\$146.40 per year in South Fort Myers
Area #4	\$135.24 per year in East and Lehigh Acres Area
Area #5	\$161.76 per year in Pine Island & North Fort Myers
Area #6	\$136.32 per year in Boca Grande

The Solid Waste disposal facilities assessment is charged to each household along with a \$2.42 per record billing fee (Tax Collector \$1.42; Property Appraiser \$1.00). This is discussed separately in the **FY11-12 Revenue Manual**.

NOTE: The revenue figures in the chart and table prior to 1995 reflect the inclusion of the Solid Waste Disposal Facilities Assessment. Beginning in 1996, those figures are not included but may be found in the separately described revenue – Solid Waste Disposal Facilities Assessment.

# SOLID WASTE DISPOSAL FACILITIES ASSESSMENT

**REVENUE DESCRIPTION:** This revenue helps to support the operations, maintenance & capital requirements of solid waste disposal facilities. The assessment is placed on residential, commercial, and multi-family improved properties in Unincorporated Lee County, the Town of Fort Myers Beach and the cities of Bonita Springs, Fort Myers and Sanibel. The assessment was approved in 1995. The City of Cape Coral pays through a Solid Waste Facilities Assessment MSTU Ad Valorem Tax.

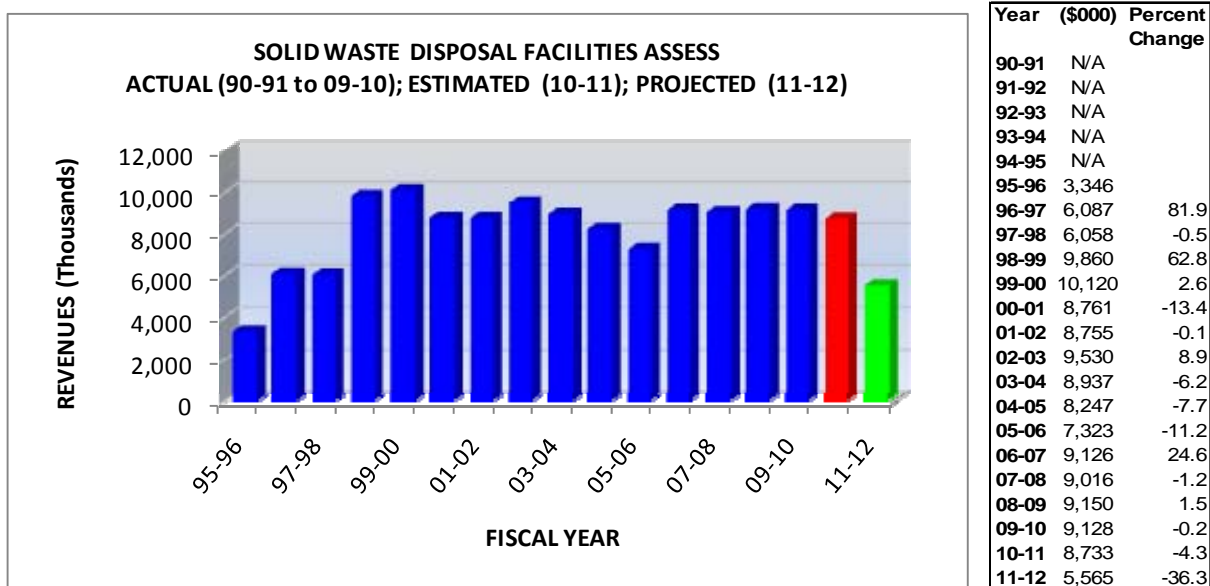
**LEGAL AUTHORIZATION FOR COLLECTION:** Ordinance 95-10 (Approved 6/21/95); 95-20 (Approved 10/11/95)  
Interlocal agreements with the municipalities

**FUND:** Solid Waste Enterprise Operations  
**ACCOUNT NUMBER:** OB5340040100.343410.9001

**SOURCE:** All potential users of disposal facilities, including generators in both Unincorporated County and Cities.  
**USE:** For the operations and maintenance & capital requirements of the Solid Waste Disposal facilities, including the Waste-to-Energy facility, the Lee/Hendry Regional Landfill and other disposal transfer facilities.

**FEE SCHEDULE:** The current assessment is \$12.00 per-ton. Details are noted on the opposite page.  
**METHOD OF PAYMENT:** Payments are made from the answers of residential, multi-family and commercial improved properties.  
**FREQUENCY OF COLLECTION:** Annually with property tax bills.  
**EXEMPTIONS:** None  
**EXPIRATION:** September 30, 2020 (Cities Only)  
**SPECIAL REQUIREMENTS:** None  
**REVENUE COLLECTOR:** Tax Collector

## FISCAL HISTORY AND REVENUE PROJECTIONS



# SOLID WASTE DISPOSAL FACILITIES ASSESSMENT

## DISCUSSION

The solid waste facility assessment is separately identified in the FY11-12 Revenue Manual. The assessment is a facilities fee paid by each type of user, but uniquely calculated. The assessment is placed on a \$12.00 per-ton basis as follows:

**RESIDENTIAL CUSTOMERS** – A per-unit rate of .82 tons per household times \$12.00 or \$12.26 (2012 rate) is included as part of the residential assessment in the Mandatory Garbage program plus Tax Collector billing fees billed by the Tax Collector.

**MULTI-FAMILY CUSTOMERS** – A per-unit rate of .80 tons per household times \$12.00 or \$12.02 (2012 rate), plus Tax Collector billing fees is billed by the Tax Collector.

**COMMERCIAL CUSTOMERS** – An amount is calculated based on a formula that takes into account the average pounds of solid waste generated per square foot for that type of business. The pounds-per-square-foot figure used is derived through waste analysis studies. The Tax Collector billing fee is added to the assessment amount.

An MSTU has been established for the City of Cape Coral's portion of the solid waste disposal assessment. This is billed on the property owner's tax statement, collected by the Tax Collector, and remitted to the solid waste system.

## HISTORY OF SOLID WASTE DISPOSAL FACILITIES ASSESSMENT USED TO PAY FOR SOLID WASTE OPERATIONS

In recent years, changes have occurred in the sources of revenues used to operate solid waste systems. As late as 1994, solid waste was required by ordinance & state law to be hauled to Lee County facilities with processing through the Waste-to-Energy Facility. The debt service on that facility is related to revenues generated from the delivery of sufficient refuse. On May 16, 1994, the Supreme Court ruled in the case C&A Carbone, Inc., vs. Town of Clarkstown, NY, that the market place could dictate the tipping fees & disposal facility. This created a situation in which Lee County municipalities would no longer be required to utilize Lee County facilities. It was necessary to make the fees at the Lee County facilities competitive with other landfills in the region.

In order to keep the user fees at competitive levels; the County created the Solid Waste Disposal Facilities Assessment. This assessment supports certain fixed costs of operations and maintenance of the Solid Waste Disposal Facilities. This was levied in unincorporated Lee County. In FY97, the Cities of Fort Myers and Sanibel were included. More recently, the town of Fort Myers Beach and the City of Bonita Springs were added. The City of Cape Coral pays a similar fee, but the financing mechanism is through a Solid Waste MSTU ad valorem tax.

The individual revenue components for the collection and disposal of Solid Waste fees include:

1. Solid Waste Commercial Disposal Fees
2. Solid Waste Residential Assessment
3. Solid Waste Disposal Facilities Assessment
4. Solid Waste Electrical Revenues
5. Solid Waste Recycling Revenues

Each is discussed separately in the **FY11-12 Revenue Manual**.

# SOLID WASTE RECYCLING REVENUES

<i>REVENUE DESCRIPTION:</i>	Revenues are derived through the sale of recycled material entering the Lee County Material Recovery Facility (MRF) & certain disposal facilities.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Contract with FCR, LLC. to operate Material Recycling Facility (MRF).
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Solid Waste Enterprise Recycling OB5340640104.343400.9003
<i>SOURCE:</i> <i>USE:</i>	Material Recycling Facility; Contractor (currently FCR, LLC.) For use in the recycling program. Used for costs of promotions, staff, recycling facilities capital, and operating expenses.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	As Per contract. Based on ACR (Average Commodity Revenue) of materials sold. Payments are made from contractor on monthly basis and deposited directly into the recycling subfund. Monthly None Current contract term is through April 30, 2013. Recycled Material revenue from Sanibel, Cape Coral and Ft. Myers materials is transferred to these cities quarterly. Solid Waste Department

## FISCAL HISTORY AND REVENUE PROJECTIONS



# SOLID WASTE RECYCLING REVENUES

## DISCUSSION

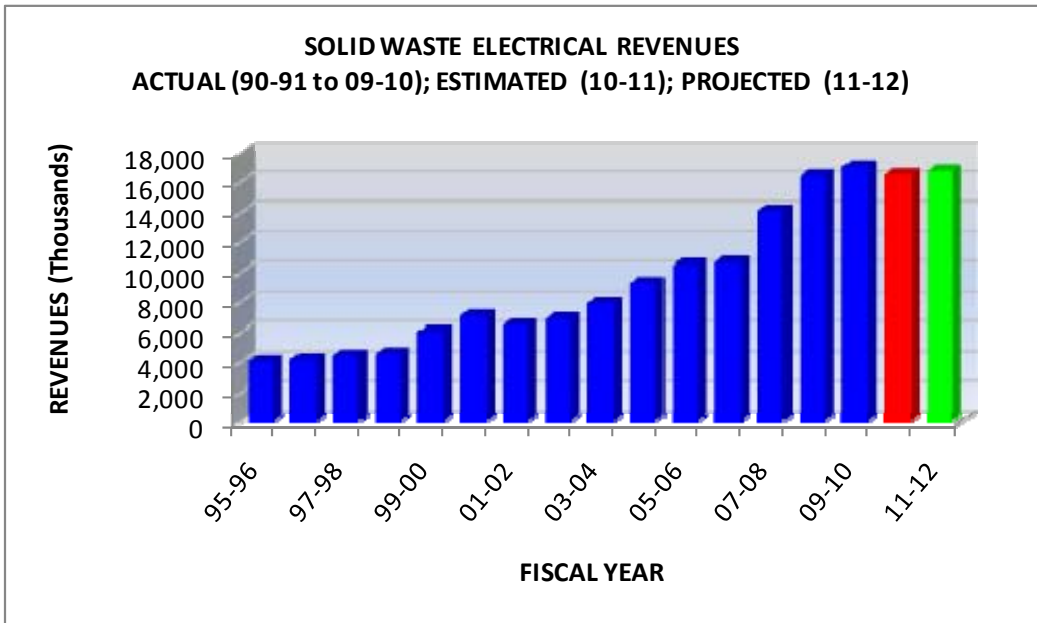
Solid Waste Recycling Revenues are derived through the sale of recycled material entering the Lee County Material Recovery Facility (MRF). Lee County has contracted with FCR, LLC. to operate and maintain the facility. FCR, LLC. also sells the recycled materials and revenues are returned to the County as specified in the contract. The calculation is based upon the 2 month rolling average of the ACR (Average Commodity Revenue). Revenues vary due to market conditions and the amount of material recycled.

Effective in FY02-03, the method of returning recycling revenue to the cities of Cape Coral, Sanibel and Fort Myers became a refund from recycling revenues.

# SOLID WASTE ELECTRICAL REVENUES

<i>REVENUE DESCRIPTION:</i>	Revenues from the sale of electric power from the Lee County Waste-to-Energy Facility began in 1994 with a contract for purchase of electricity from Florida Power and Light (FPL). In December, 1999 a new contract was signed with Seminole Electric for electric sales which was amended & restated in 2008.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Contract with Seminole Electric
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Solid Waste Enterprise Operations OB5340040100.343100.9000
<i>SOURCE:</i>  <i>USE:</i>	Electric sales from the Waste-to-Energy Facility via contract with Seminole Electric.  For the operations and maintenance of the Solid Waste Disposal facilities, including the Waste-to-Energy facility, the Lee/Hendry Landfill, and other disposal facilities.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i>  <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i>  <i>REVENUE COLLECTOR:</i>	As per contract Payments are made directly to the Solid Waste Division by check from Seminole Electric. Monthly None 12/31/2028 Approx. 10% of gross electrical revenue is transferred to Covanta Lee, Inc. Monthly, per Waste to Energy Service Agreement. Lee County

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	N/A	
91-92	N/A	
92-93	N/A	
93-94	N/A	
94-95	N/A	
95-96	4,078	
96-97	4,205	3.1
97-98	4,464	6.2
98-99	4,577	2.5
99-00	6,075	32.7
00-01	7,100	16.9
01-02	6,507	-8.4
02-03	6,918	6.3
03-04	7,941	14.8
04-05	9,316	17.3
05-06	10,516	12.9
06-07	10,663	1.4
07-08	14,146	32.7
08-09	16,464	16.4
09-10	17,053	3.6
10-11	16,540	-3.0
11-12	16,782	1.5

# SOLID WASTE ELECTRICAL REVENUES

## DISCUSSION

Lee County has received revenues from the generation & sale of electric power at the Waste-to-Energy Facility (WTE) since 1994. Electrical generation is a significant revenue to the Solid Waste Enterprise Fund. Seminole Electric replaced Florida Power and Light (FPL) in 1999 as the purchaser of electric power. This new contract resulted in the increased revenue seen in 2000. Electric revenue varies based upon overall average fuel costs of Seminole Electric the price of natural gas and the amount of energy produced by the WTE.

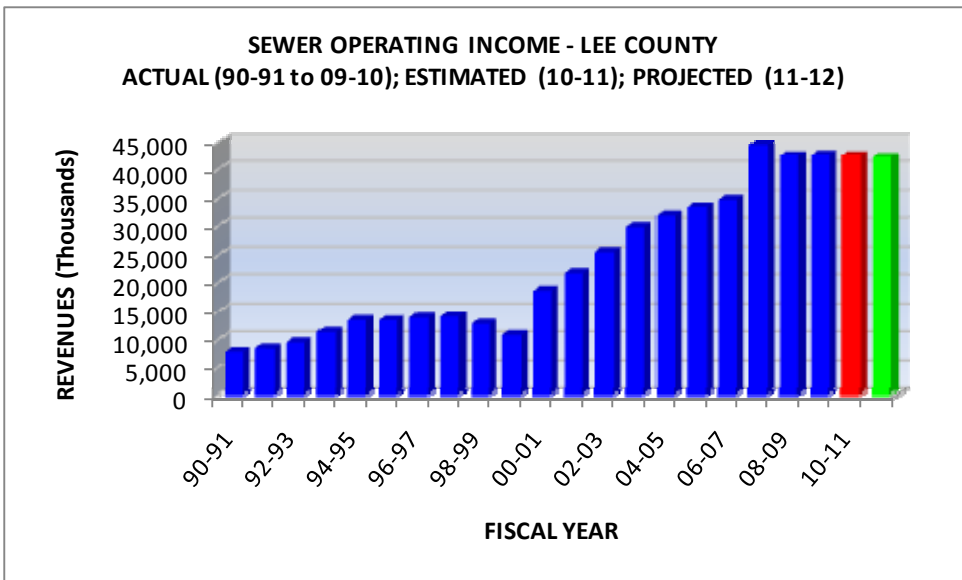
The WTE expansion project began operation in the third calendar quarter of 2007. The Seminole Electric Power purchase agreement was amended & restated to accommodate conditions related to the expanded WTE facility. This amendment also extends the term of the agreement to December 31, 2028.



# SEWER OPERATING INCOME LEE COUNTY UTILITIES

<i>REVENUE DESCRIPTION:</i>	Revenue is generated from a user fee for sewer service based upon meter size and water usage program.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Resolutions 88-6-85 (Approved 6/28/85); 90-08-23 (Approved 8/15/90); 91-10-09 (Approved 10/2/91) ; 93-01-13 (Approved 1/6/93); 94-03-114 (Approved 3/30/94); 97-02-32 (Approved 2/19/97) Resolution 98-10-14 (Approved 10/13/93); Resolution 99-03-12 (Approved 3/9/99); Resolution 02-07-44 (Approved 7/9/02), Resolution 07-08-70 (Approved 8/14/07) Resolution 08-9-11 (Approved 8/26/2011).
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Lee County Utilities OD5360048700.343500.9001
<i>SOURCE:</i> <i>USE:</i>	Customers of Lee County Utilities To cover cost of operations and maintenance, as well as deposits to the sinking fund, and renewal and replacement funds.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i>	See schedule on opposite page Payment is made by users of the sewer system Monthly None None Revenues are pledged toward water and sewer revenue bonds. See list on opposite page.

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	7,943	
91-92	8,559	7.8
92-93	9,573	11.8
93-94	11,353	18.6
94-95	13,404	18.1
95-96	13,387	-0.1
96-97	13,855	3.5
97-98	13,991	1.0
98-99	12,797	-8.5
99-00	10,826	-15.4
00-01	18,633	72.1
01-02	21,681	16.4
02-03	25,601	18.1
03-04	29,845	16.6
04-05	31,828	6.6
05-06	33,497	5.2
06-07	34,860	4.1
07-08	44,517	27.7
08-09	42,519	-4.5
09-10	42,691	0.4
10-11	42,525	-0.4
11-12	42,250	-0.6

# SEWER OPERATING INCOME LEE COUNTY UTILITIES

<b>DISCUSSION</b>
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In addition to operations, sewer operating income is used toward debt payments for the following bond issues:

- A. Water and Sewer Refunding Revenue Bonds – Series 1993 (Fund #48763)
- B. Fort Myers Beach General Obligation Bonds (Fund #48760)
- C. South Fort Myers Sewer General Obligation Bonds (Fund #48761) **Fully Repaid in FY01-02**
- D. Water and Sewer Revenue Bonds, Series 1999A (Fund #48765)

The current utility rates are as follows, per Resolution 08-09-11:

### LEE COUNTY UTILITIES SEWER SYSTEM CUSTOMER RATES

CLASSIFICATION	<u>MONTHLY SERVICE CHARGE</u>	<u>USER CHARGE</u> Per 1,000 Gallons (or portion thereof)	<u>UNMETERED USER CHARGE</u> Per Unit/Lot
<i>RESIDENTIAL CHARGES</i>			
Single Family	\$14.40		\$22.28 Per Unit
Multi-Family	\$11.52	\$4.59	\$17.82 Per Unit
Recreational Vehicle	\$5.76 per Unit/Lot		\$ 8.91 Per Unit
Mobile Home	\$11.52 per Unit/Lot		\$17.82 Per Lot

No wastewater user charge is imposed on metered waste usage above 9,000 gallons per month, per residential service dwelling unit.

The total monthly rate for residential service is the sum of the following: (1) service charge; (2) administrative fee; and, (3) user charges in accordance with this schedule.

Each residential service account is charged an administrative fee of \$2.90 per month for each account.

#### COMMERCIAL CHARGES

METER SIZE	<u>MONTHLY SERVICE CHARGE</u>	<u>USER CHARGE PER 1,000 GALLONS</u> (or portion thereof)
5/8"	\$17.30	\$4.95
3/4"	\$24.50	
1"	\$38.90	
1 1/2"	\$74.90	
2"	\$118.10	
3"	\$233.30	
4"	\$362.90	
6"	\$722.90	
8"	\$1,154.90	
10"	\$2090.90	

Unmetered:

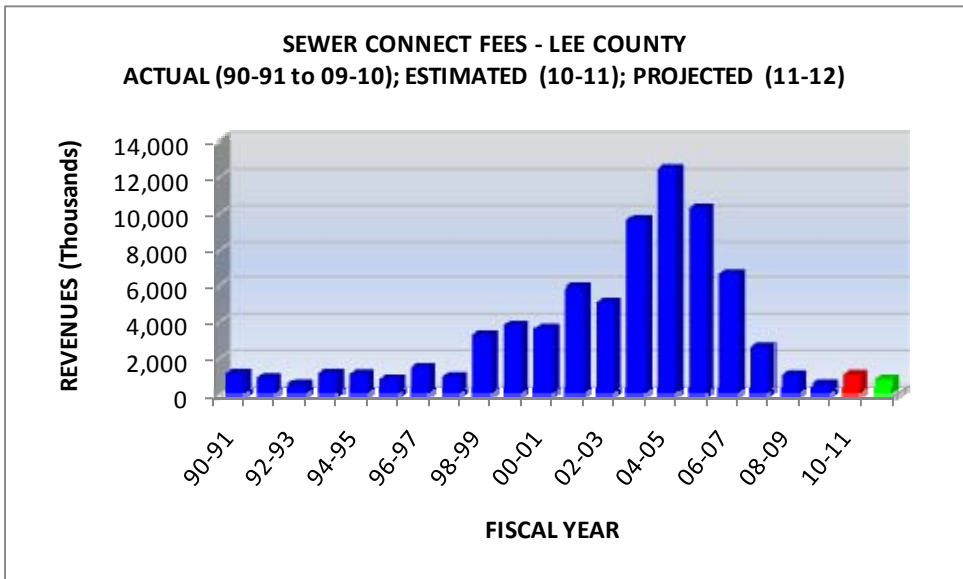
Calculated individually based upon estimates of wastewater discharges and the rate schedules listed above.

The total monthly rate is the sum of service and user charges.

# SEWER CONNECT FEES LEE COUNTY UTILITIES

<i>REVENUE DESCRIPTION:</i>	Contribution from new users for their portion of capital expenses associated with the system.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Ordinance 79-5 (Approved 2/28/79); 82-17 (Approved 5/12/82); 86-19 (Approved 7/09/86); 89-6-6 (Approved 6/7/89); and, 91-4-42 (Approved 4/17/91); 94-03-115 (Approved 3/30/94); 96-07-45 (approved 7/17/96) 97-02-33 (approved 2/19/97; Resolution 98-10-15 (Approved 10/13/98); Resolution 99-04-19 (Approved 4/13/99); Resolution 02-07-44 (Approved 7/9/02), Resolution 07-08-70 (Approved 8/14/07).
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Lee County Utilities GC5900048713.389400.9003 and 9005
<i>SOURCE:</i> <i>USE:</i>	New users of Lee County Utilities Sewer Systems Use restricted to system expansion and improvements caused by growth.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i>  <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i>  <i>REVENUE COLLECTOR:</i>	See schedules in External Fees Manual Payment is received from new buildings or structures that require sewer service within the system. No established pattern None None Monies are to be used only for system expansion and improvements caused by growth. Department of Lee County Utilities

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	1,133	
91-92	885	-21.9
92-93	521	-41.1
93-94	1,143	119.4
94-95	1,101	-3.7
95-96	802	-27.2
96-97	1,480	84.5
97-98	949	-35.9
98-99	3,241	241.5
99-00	3,794	17.1
00-01	3,620	-4.6
01-02	5,902	63.0
02-03	5,108	-13.5
03-04	9,649	88.9
04-05	12,481	29.4
05-06	10,318	-17.3
06-07	6,644	-35.6
07-08	2,659	-60.0
08-09	1,052	-60.4
09-10	536	-49.0
10-11	1,071	99.8
11-12	800	-25.3

# SEWER CONNECT FEES LEE COUNTY UTILITIES

<b>DISCUSSION</b>
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The following schedule exists for Sewer Connection (Capacity) Fees: (07-08-70):

<i>CLASSIFICATION</i>	<i>NO. OF ERU'S</i>	<i>Sewer Charge</i>
<b>RESIDENTIAL SERVICE</b>		
Single Family	1.00	\$2,660
Multi-Family	0.80	\$2,128
Recreational Vehicle (Per Dwelling Unit)	0.40	\$1,064
<b>COMMERCIAL SERVICE AND ALL NON-RESIDENTIAL SERVICES – Charge Per Gallon</b>		<b>\$10.64</b>

The Commercial and Non-Residential Connection (capacity) Fee shall be used on the flow rates as outlined in Florida Administrative Code Chapter 64E-6.008. The resulting gallons per day flow contribution as outlined in FAC Chapter 64E-6.008 will then be multiplied by the respective rate per gallon.

Sewer Connection Fees are directly related to the pattern of construction activity in the area. Historical figures indicate general consistency until 1990, when a substantial revenue gain occurred. In FY89-90, the increase was caused by two events: 1) one developer remitted \$272,000 in connection fees for a large number of units in one subdivision that was coming on line; 2) a moratorium on sewer connections in Fort Myers Beach that had been in effect for several years was lifted. This allowed customers that had been on package plants and other new units to be added to the Fort Myers Beach system. The moratorium was originally enacted because the Fort Myers Beach facility could handle more customers.

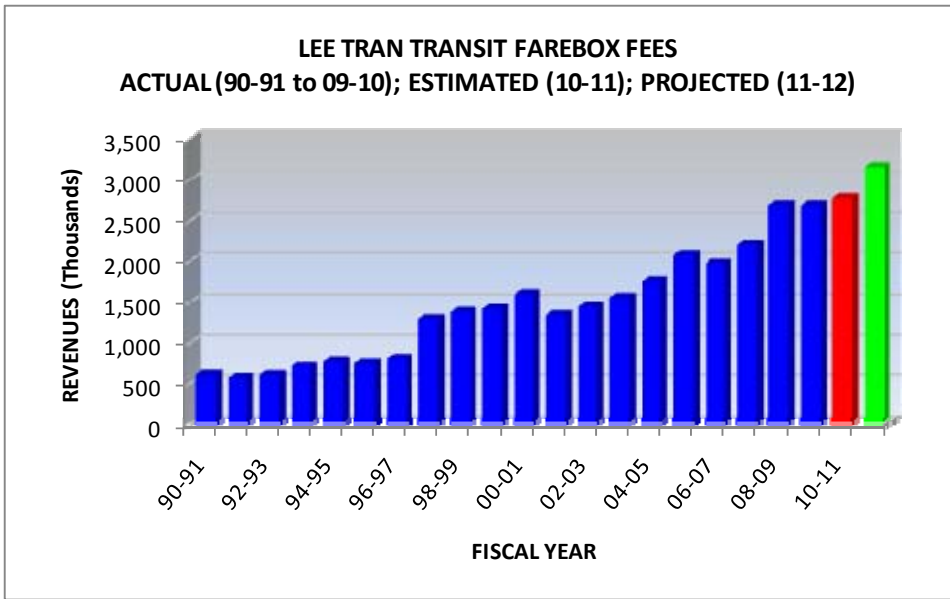
An Equivalent Residential Unit (ERU) is defined as the maximum demand of two hundred fifty (250) gallons per day (GPD) which equates to the demand for a single-family dwelling unit.

FY07-08 estimated revenues are considerably reduced over the previous year. The next few years saw changes in revenues but at reduced levels over FY07-08 and prior periods.

# LEETRAN TRANSIT FAREBOX FEES

<i>REVENUE DESCRIPTION:</i>	Revenues generated from use of the transit system.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Fare is charged for service rendered
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Transit System - Operating KI5440148600.344300. Selected codes between 9001 and 9020 (see next page)
<i>SOURCE:</i>	Ridership of the Transit System
<i>USE:</i>	Use restricted to system expansion and improvements caused by growth
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i>	See schedules on opposite page Payment immediately upon using bus, or by prepaid pass Daily/Monthly
<i>EXEMPTIONS:</i>	Children under 42 inches; 50% discount for Senior Citizens and the Handicapped
<i>EXPIRATION:</i>	None
<i>SPECIAL REQUIREMENTS:</i>	None
<i>REVENUE COLLECTOR:</i>	LeeTran Division

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	609	
91-92	567	-6.9
92-93	604	6.5
93-94	725	20.0
94-95	785	8.3
95-96	764	-2.7
96-97	817	6.9
97-98	1,291	58.0
98-99	1,381	7.0
99-00	1,414	2.4
00-01	1,608	13.7
01-02	1,342	-16.5
02-03	1,443	7.5
03-04	1,564	8.4
04-05	1,764	12.8
05-06	2,076	17.7
06-07	1,975	-4.9
07-08	2,197	11.2
08-09	2,690	22.4
09-10	2,689	0.0
10-11	2,775	3.2
11-12	3,165	14.1

# LEETRAN TRANSIT FAREBOX FEES

## DISCUSSION

The Summary of Fare Revenues By Type table below shows the shift in fare collection strategy by LeeTran. From FY05-06 through FY 07-08 the emphasis was on payment of individual fares. Beginning in FY08-09, a fare increase was instituted and LeeTran began to emphasize the sale of all-day, 7 day, 31-day and 12 trip passes. At the same time, the transfer fare of 15 cents was eliminated. To alleviate citizen concerns, the all-day pass price was initially decreased from \$3.00 to \$2.50 and then gradually increased over a 24 month period to the current \$3.50. All of these changes are reflected in the fare revenues below. In addition to the emphasis in pass sales, LeeTran implemented a unified discount fare system. Instead of having separate discount programs for seniors, transportation disadvantaged, and students, all discount programs were consolidated into one discount program for use by all who are eligible.

Finally, Trolley Service fares were increased to \$0.50, resulting in the spike in FY08-09 in trolley fare revenue. At the same time, LeeTran implemented the sale of trolley passes on-board the trolleys and available on line.

Growth in system fares is expected to expand with increased use of the system. Improvements to the fare collection system have been the utilization of a magnetic strip pass. This has greatly improved the security and accountability of the pass system.

<b>Summary of Fare Revenues By Type (\$000)</b>							
	<b>CODE</b>	<b>FY05-06</b>	<b>FY06-07</b>	<b>FY07-08</b>	<b>FY08-09</b>	<b>FY09-10</b>	<b>FY10-11</b>
Adult Fares	9001	1,147	1,153	1,107	693	747	903
Senior Citizen Fares	9002	127	111	115	0.5	0.1	0
Beach Trolley Fares	9003	112	77	64	171	144	128
Commuter Fares	9004	48	34	52	29	24	32
Monthly Passes	9005	123	128	153	212	235	262
All Day Pass	9006	107	121	132	680	628	517
Sightseeing -Sp Fares	9009	64	60	67	73	96	105
Paratransit Fares	9011	280	259	218	227	221	213
Paratransit Services	9012	63	28	285	277	244	206
Transit – Misc.	9013	5	4	3	8	10	4
Weekly Pass Reg.	9021	0	0	0.01	31	35	54
12 Trip Regular	9022	0	0	0.06	31	23	24
Fares Discount	9023	0	0	0	66	66	83
Weekly Pass Disc.	9025	0	0	0	17	15	13
Monthly Pass Disc.	9026	0	0	0.6	149	173	199
12-Trip Discount	9027	0	0	0.03	21	19	20
Trolley 3 Day Pass	9028	0	0	0	4	9	12
<b>TOTALS</b>		2,076	1,975	2,197	2,690	2,689	2,775

Growth in system fares is expected to expand with increased use of the system. Improvements to the fare collection system have been the utilization of a magnetic strip pass. This has greatly improved the security and accountable use of the pass system.

Following are the current fares as of October 21, 2010:

**CASH FARE**

**Fixed Route Buses**

Adult Fare	\$1.25
Discount Fare*	\$0.60

**(\*must present driver with Medicare Card or Lee Tran ID card for 65 years or older, Handicapped, Youth under 18 or Student) Children under 42" tall ride free**

ADA Passport	\$ 2.50
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**PASSES**

**Fixed Route Buses**

31 Day Pass (unlimited rides for 31 days)	\$ 35.00
*Discount 31 Day Pass (unlimited rides for 31 days)	\$ 20.00
7 Day Pass (unlimited rides for 7 days)	\$ 12.50
*Discount 7 Day Pass (unlimited for 7 ndays)	\$ 10.00
12 Trip Pass	\$ 12.50
*Discount 12 Trip Pass	\$ 6.00
All Day Pass Purchased from the driver on all buses	\$ 3.50

**Trolley Only**

Purchased from the driver on all Trolleys	
Cash Fare	\$ 0.50
*Discount Cash Fare	\$ 0.25
3 Day Trolley Pass	\$ 3.00
All Day Trolley Pass	\$ 1.50

**(\*Discount Passes - must present driver with Medicare Card or Lee Tran ID card for 65 years or older, handicapped, or youth under 18 or student)**





# LEETRAN ADVERTISING REVENUE

*REVENUE DESCRIPTION:* Revenue received from selling advertising on bus benches, bus shelters and transit buses.

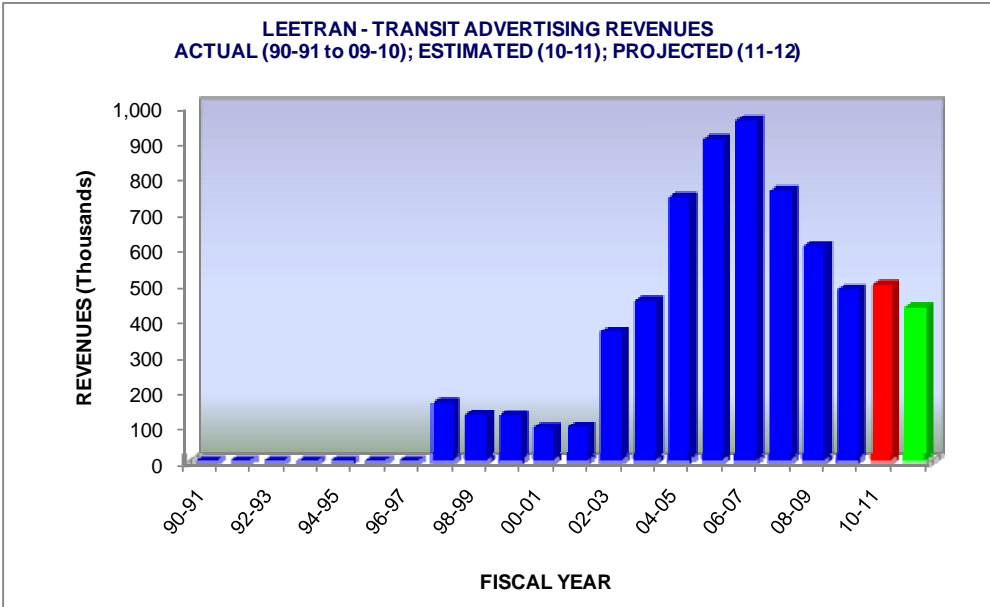
*LEGAL AUTHORIZATION* Board approved the route maintenance and advertising program as part of the FY02-03 Budget.

*FUND:* Transit System Operating  
*ACCOUNT NUMBER:* KI5440148600.344300.9010

*SOURCE:* Lee County Transit sells advertising on bus benches, bus shelters, and the buses.

*FEE SCHEDULE:* Varies  
*METHOD OF PAYMENT:* Varies  
*FREQUENCY OF COLLECTION:* Monthly  
*EXEMPTIONS:* None  
*EXPIRATION:* None

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	\$0	Percent Change
90-91	0	
91-92	0	0
92-93	0	0
93-94	0	0
94-95	0	0
95-96	0	0
96-97	0	0
97-98	167	0
98-99	132	-21.0
99-00	130	-1.5
00-01	94	-27.7
01-02	96	2.1
02-03	365	280.2
03-04	456	24.9
04-05	744	0
05-06	909	22.2
06-07	965	6.2
07-08	763	-20.9
08-09	606	-20.6
09-10	484	-20.1
10-11	497	2.7
11-12	437	-12.1

# LEETRAN ADVERTISING REVENUE

## DISCUSSION

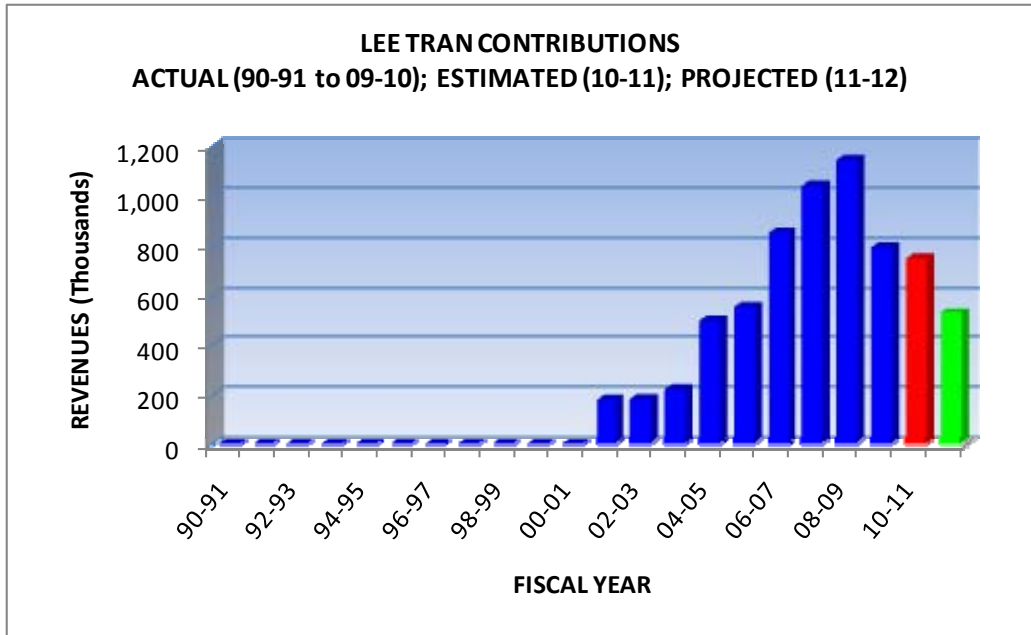
Prior to FY02-03 the advertising and route maintenance program was contracted to a private vendor. LeeTran received a small percentage of the revenues for bus bench ads and shelter advertisement. In FY02-03, the contract was terminated and the route maintenance program was brought in house. This resulted in better control and improved maintenance for bus stops, benches, and shelters throughout unincorporated Lee County. In addition, the revenue in the program has increased substantially by directly handling sales and billing by Lee Tran staff.

# LEETRAN

## CONTRIBUTIONS FGCU, CITY OF BONITA SPRINGS, TOWN OF FT. MYERS BEACH

<i>REVENUE DESCRIPTION:</i>	Contributions from FGCU, Municipalities, and County Departments
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Board approval of individual interlocal agreements annually
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Transit System Operating KI5440148600.337400.9001, 9002, 9007, 9017, 9021
<i>SOURCE:</i> <i>USE:</i>	FGCU, Town of Fort Myers Beach, City of Bonita Springs, City of Fort Myers, and Lee County Facilities Maintenance
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i>	Varies Check Varies None Renewed annually

### FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	0	
91-92	0	
92-93	0	
93-94	0	
94-95	0	
95-96	0	
96-97	0	
97-98	0	
98-99	0	
99-00	0	
00-01	0	
01-02	184	
02-03	187	1.6
03-04	226	20.9
04-05	499	120.8
05-06	562	12.6
06-07	858	52.7
07-08	1,044	21.7
08-09	1,146	9.8
09-10	800	-30.2
10-11	755	-5.6
11-12	535	-29.1

# LEETRAN

## CONTRIBUTIONS FGCU, CITY OF BONITA SPRINGS, TOWN OF FT. MYERS BEACH

<b>DISCUSSION</b>
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An Interlocal Agreement is negotiated with the municipalities each fiscal year for fixed route bus service. The contribution from FGCU is part of the Master Campus Development Order and funding is invoiced and received annually in the amount of 50% of the cost of bus service. The City of Bonita Springs funds 50% of the cost of the route which operates within the city limits. The Town of Fort Myers Beach funds 100% of the cost of enhanced trolley service during tourist season. Facilities Management currently pays 100% of the cost of the Downtown area shuttle while jurors are displaced from their parking lot. That service terminated in 2008.

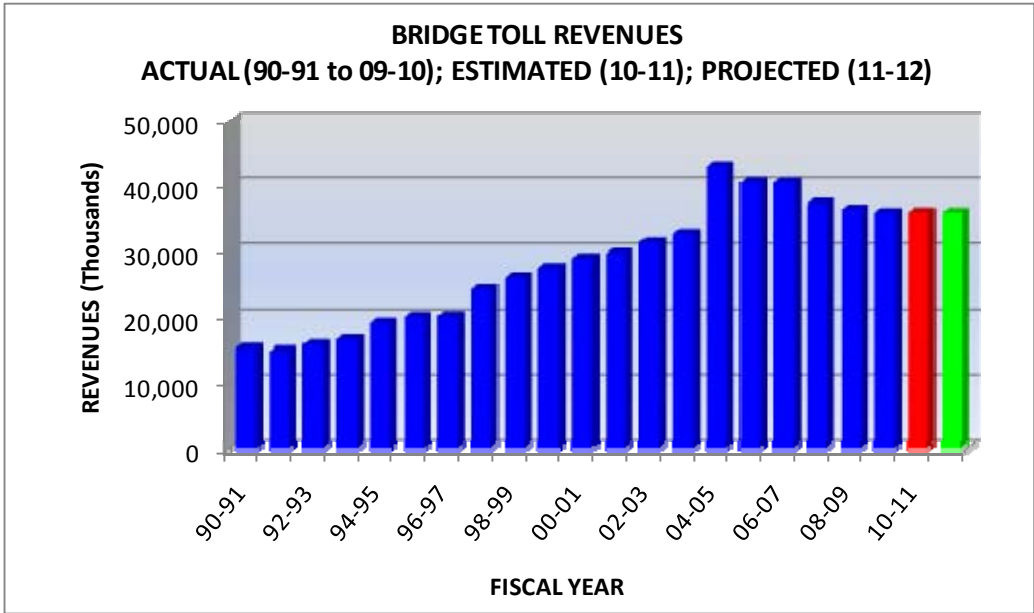
	<b>FGCU</b>	<b>Ft. Myer Beach</b>	<b>Bonita Springs</b>	<b>Ft. Myers</b>	<b>River District Circulator</b>	<b>Total</b>
<b>FY11-12</b>	\$363,894		\$171,306			<b>\$ 535,200</b>
<b>FY10-11</b>	\$363,894	\$219,892	\$171,306			<b>\$ 755,092</b>
<b>FY09-10</b>	\$330,813	\$201,578	\$171,306		\$96,217	<b>\$ 799,914</b>
<b>FY08-09</b>	\$300,739	\$205,251	\$185,537		\$454,242	<b>\$ 1,145,769</b>
<b>FY07-08</b>	\$273,399	\$225,083	\$186,822		\$358,537	<b>\$ 1,043,841</b>
<b>FY06-07</b>	\$247,875	\$191,894	\$169,477	\$64,065	\$184,754	<b>\$ 858,065</b>
<b>FY05-06</b>	\$117,845	\$191,027	\$170,938	\$82,587		<b>\$ 562,397</b>
<b>FY04-05</b>	\$114,412	\$175,982	\$106,398			<b>\$ 396,792</b>
<b>FY03-04</b>	\$111,080	\$46,759	\$68,572			<b>\$ 226,411</b>

FY11-12 revenue was expected to decline over FY10-11 levels.

# BRIDGE TOLL REVENUES

<i>REVENUE DESCRIPTION:</i>	A bridge toll fee on vehicles using the Sanibel Causeway Bridge and Cape Coral Bridge and Midpoint Memorial Bridge.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Ordinance 86-11, April 16, 1986; Transportation Facilities Revenue Bond, Series 1987; F.S. 125; Resolution 07-06-12 is the latest establishing tolls on the bridges.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Bridge Transportation Facility Funds PE5414742101.344600 & 690.9001,9002,9003 – Cape Coral (42101) PE5414742102.344600.& 690 9001,9002,9003 – Sanibel (42102) PE5414742103.344600 & 690.9001,9002,9003 – Midpoint (42103)
<i>SOURCE:</i> <i>USE:</i>	Sanibel Causeway, Cape Coral, and Midpoint Memorial Bridge Toll Facilities Revenues listed below are GROSS revenues prior to deductions for debt service, operating and maintenance and renewal and replacement requirements. Used to fund operating expenditures of the Sanibel Causeway facility, bond debt retirement, and payment to the City of Sanibel per Interlocal Agreement; and, operating expenditures/bond debt retirement for the Cape Coral and Midpoint Memorial Bridge road improvements associated with the Midpoint Memorial Bridge.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i>  <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	See schedules on the following page Collections made in cash at the toll facilities and from sales of monthly ticket booklets, semi-annual and annual electronic toll collection discounts, and transponder sales. Daily State and local governmental vehicles None None Department of Transportation/Tax Collector, who remits funds to Clerk of Circuit Court – Finance Division

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	15,460	
91-92	15,032	-2.8
92-93	15,993	6.4
93-94	16,732	4.6
94-95	19,365	15.7
95-96	20,218	4.4
96-97	20,287	0.3
97-98	24,369	20.1
98-99	26,160	7.3
99-00	27,631	5.6
00-01	29,138	5.5
01-02	29,839	2.4
02-03	31,485	5.5
03-04	32,774	4.1
04-05	43,101	31.5
05-06	40,658	-5.7
06-07	40,582	-0.2
07-08	37,461	-7.7
08-09	36,568	-2.4
09-10	36,059	-1.4
10-11	36,114	0.2
11-12	36,104	0.0

# BRIDGE TOLL REVENUES

**DISCUSSION**

The history of toll collections from 1985 to 1989 reflects a steady, if erratically paced, increase in monies. On November 1, 1989, the tolls were reinstated on the Cape Coral Bridge. The 1990 increase of 160.9% reflects the imposition of those tolls. Revenues continued to increase in 1992 and 1993 at annual rates of 9.4% and 4.6%. The economic recession has had some effect on the lower rate of increase in 1991, as the annual increase in population declined.

*On November 1, 1994, automobile tolls were increased for full cash payment from \$0.75 to \$1.00 as a requirement for sale of the bonds to construct the MidPoint Memorial Bridge. (Resolution 94-08-06) The effect of the increase resulted in a 16.8% increase in revenues for 1995.*

*On November 1, 2004, automobile tolls for full cash payment were increased from \$3.00 to \$6.00 for the Sanibel Causeway in preparation for a bond financing to replace the causeway facility. Resolution 04-08-60 (August 10, 2004 approved) for all three bridges sets those toll rates.*

*On June 12, 2007 the latest resolution setting forth toll rates was approved. It included a one year trial in which west bound tolls were set at \$2.00 and east bound tolls were removed on the Cape Coral and Midpoint Memorial Bridges. This was eventually made permanent.*

The current tolls are as follows per (AVI – Automatic Vehicle Identification)  
Resolution 07-06-12:

***Cape Coral Bridge and MidPoint Bridge – Westbound Only – No Tolls Collected Eastbound***

<u>Vehicle Class</u>	<u>Toll</u>
Motorcycles	\$1.00
2 axles, 4 tires	\$2.00
2 axles, 6 tires	\$2.00
3 axles	\$4.00
4 axles	\$6.00
5 axles	\$8.00
6 axles or more	\$2.00 per axle
AVI Transponder	\$330.00 maximum annual unlimited
	\$165.00 on second vehicle – same requirement
AVI Transponder with \$1.00 additional	\$40.00 annual
*Costs are prorated for less than a one year period	\$24.00 semi-annual

***Prorated annual commuter programs are available.  
Sanibel Causeway***

<u>Vehicle Class</u>	<u>Toll</u>
Motorcycles	\$2.00
2 axles, 4 tires	\$6.00
2 axles, 6 tires	\$6.00
3 axles	\$9.00
4 axles	\$12.00
5 axles	\$15.00
6 axles or more axles	\$3.00 per axle
AVI Transponder	\$400.00 maximum annual unlimited
	\$200.00 on second vehicle – same requirements
AVI Transponder with \$2.00 additional	\$67.00 annual
	\$50.00 semi-annual

The City of Sanibel receives a distribution from the operations of the Sanibel Causeway. Determining the net amount of Sanibel Causeway revenues and interest less expenses develops the amount. Debt service and contribution to the renewal and replacement fund are then deducted from that net amount. Of the remaining balance, 21% is remitted to the City of Sanibel. For FY92-93, that was \$820,682; in FY93-94, it was \$767,380; FY94-95 - \$757,356; FY95-96 - \$741,506; FY96-97 - \$772,838; FY97-98 - \$798,036, FY98-99 - \$845,491, FY99-00 - \$856,223,. FY00-01 - \$844,791. FY01-02 - \$839,496. FY02-03 - \$641,485 and FY03-04 - \$632-824. No rebate is expected between FY05-06 and FY15-16 as it will be used along with other toll revenues to retire debt on the new Sanibel Causeway.

# BRIDGE TOLL REVENUES

DISCUSSION
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The Midpoint Memorial Bridge opened in October 1997. The effect of the opening was to raise estimated revenues for FY97-98 by 20.6%. The City of Cape Coral is authorized to receive 40% of surplus toll revenues from these two bridges. The surplus is determined after subtracting all operating and maintenance, maintenance of the renewal and replacement fund, debt service on the bridges and any other project as approved by both jurisdictions.

Following is a table describing the gross revenues for each of the three bridges:

## Summary of Gross Revenues by Bridge (\$000)

	CAPE CORAL FUND 42101	SANIBEL FUND 42102	MIDPOINT FUND 42103	TOTAL
<b>FY00-01</b>	\$11,283	\$6,538	\$11,317	\$29,138
<b>FY01-02</b>	\$11,445	\$6,370	\$12,024	\$29,839
<b>FY02-03</b>	\$12,350	\$6,128	\$13,007	\$31,485
<b>FY03-04</b>	\$12,833	\$6,245	\$13,696	\$32,774
<b>FY04-05</b>	\$14,068	\$14,038	\$14,995	\$43,101
<b>FY05-06</b>	\$13,924	\$11,630	\$15,104	\$40,658
<b>FY06-07</b>	\$13,834	\$12,048	\$14,700	\$40,582
<b>FY07-08</b>	\$12,515	\$12,243	\$12,703	\$37,461
<b>FY08-09</b>	\$12,184	\$12,293	\$12,091	\$36,568
<b>FY09-10</b>	\$11,952	\$12,284	\$11,823	\$36,059
<b>FY10-11</b>	\$11,943	\$12,289	\$11,882	\$36,114
<b>FY11-12</b>	\$11,843	\$12,420	\$11,841	\$36,104
<b>BUDGET</b>				

Lawsuits filed by the City of Sanibel and Save Our Bay Inc., in January 2004 delayed issuance of bonds for construction of a replacement to the Sanibel Causeway. The City of Sanibel lawsuit was settled on March 1, 2005 and Save Our Bay Inc. dismissed with prejudice on September 27, 2004. The Bonds (\$63,865,000) were issued on June 2, 2005. The new Sanibel Causeway & Toll Plaza was dedicated on September 8, 2007.

The economic downturn especially in new construction activity has had an effect especially on revenues for the Midpoint and Cape Coral bridges. A reduction in the number of trips from FY06-07 to FY07-08 led to a 9.5% decline in revenue on the Cape Coral Bridge and a 13.6% decline in revenue on the Midpoint Bridge.

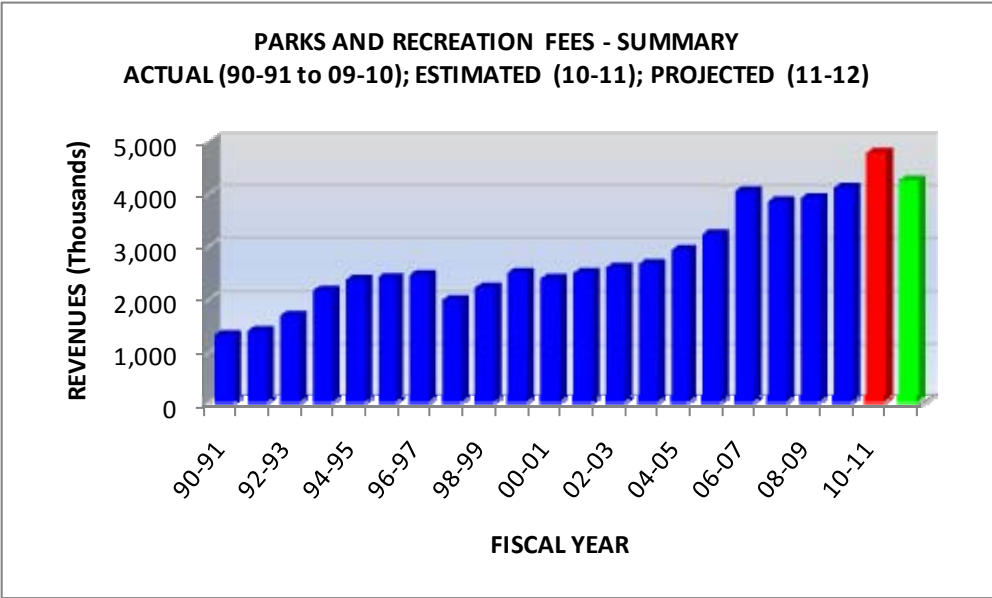




# PARKS AND RECREATION FEES SUMMARY

<i>REVENUE DESCRIPTION:</i>	Fees generated by users of Lee County recreation facilities.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Charges established by Board of County Commissioners and can be changed by County Manager once originally approved by the BoCC.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	General Fund (00100) in various accounts (through FY95); General Fund (00100) in various accounts; and, MSTU (15500) in various accounts – after FY95; Object Account 347XX
<i>SOURCE:</i>  <i>USE:</i>	Variety of revenues generated from such sources as parking fees from regional parks, pools, special events, recreational and community park rentals, adult and youth sports, shelter rentals, user fees, and program registrations.  Operation of county recreation facilities
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	Determined by individual fees for each facility and use Varies, depending upon revenue source Daily Fee waivers None None Department of Parks and Recreation

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	1,335	
91-92	1,408	5.5
92-93	1,703	21.0
93-94	2,173	27.6
94-95	2,382	9.6
95-96	2,412	1.3
96-97	2,465	2.2
97-98	1,997	-19.0
98-99	2,229	11.6
99-00	2,511	12.7
00-01	2,400	-4.4
01-02	2,508	4.5
02-03	2,612	4.1
03-04	2,679	2.6
04-05	2,947	10.0
05-06	3,242	10.0
06-07	4,053	25.0
07-08	3,860	-4.8
08-09	3,926	1.7
09-10	4,117	4.9
10-11	4,778	16.1
11-12	4,260	-10.8

# PARKS AND RECREATION FEES SUMMARY

## DISCUSSION

The Parks and Recreation Fees Summary represents income from the many activities of the Department of Parks and Recreation. There are different types of revenues included in the sources, ranging from parking fees at regional facilities to pools, special events, recreational and community park rentals, adult and youth sports, and shelter rentals. During the early years, revenues were earned by the spring training activities of the Kansas City Royals. Those revenue sources ended after FY88, as a result of the ball club's departure from Lee County. Also included are the revenues paid by the Minnesota Twins in rent described separately in this book.

The FY90-91 and FY91-92 years represent a period of higher revenues, but for many different reasons. In FY90-91, there was a \$10,000 improvement in entrance fee collections at Lakes Park, and an improvement in Summer Program Center revenues. In addition, a new school board agreement was approved for use of county athletic fields and court facilities, building rentals improved, recreation class revenues rose, and there was growth in revenues from county-sponsored athletics. Revenues for FY92-93 increased by 22% over FY91-92, primarily due to an increase in the transfer from Fund 301. This increase was due to more tourist development taxes for "beaches" (the 33.4% allocation) being transferred to cover operations of existing facilities not previously covered (Carl Johnson Park, Bowman's Beach, Lynn Hall Park). Beginning in FY98-99, the transfer of tourist development taxes for operation and maintenance of beaches was moved from the parks and recreation fees revenue funds to general revenue. There was no change in the operations and maintenance commitment to beaches. However, this did reduce the revenue reported and accounts for the reduction from 1998 to 1999.

Historically, revenue is due to fee increases and administrative decisions. For example, Lakes Park entrance fee revenues were affected because of pollution problems in the lake which have resulted in periodic closure of the beach. In another matter with revenue implications, the BoCC decided (as of December, 1991) to no longer charge youth leagues for use of field lights. This results in a decline in revenues. However, for FY93-94, a \$200,000 increase in fees was approved after evaluation of the current fee structure. Therefore, ongoing legislative and administrative changes occur that will affect revenues from year to year.

The increase in FY93-94's revenues can be attributed primarily to tourist taxes for beaches and a fee increase. Revenues increased in FY94-95 a modest 9.6%. That was a combination of many variances, a sample of which includes increases in swimming pool tickets, parking at Bonita Beach Park, recreation classes and college softball/baseball. At the same time, FY94-95 revenue declines were noted in senior center fees, adult league fees, and Lakes Park's entrance fees. Single price by car entrance fees were replaced by a parking honor system in which payment was based upon anticipated length of time to be spent. The widening of Gladiolus Road, which provides the only public access to Lakes Park, has had a negative impact upon revenue during construction.

In FY95-96, revenues increased slightly over FY95 – again, the summary of many variances. During this period, Bowman's Beach was given to the City of Sanibel to operate. In addition, the Lehigh Senior Center was privatized, and the North Senior Center is currently in the process of being privatized. There was also a reduction in the Tourist Development Tax reimbursement for beaches as a result of a change in the calculation.

Revenues for FY96-97 continue to remain constant. FY97-98 revenues were up due to several operating grants that were tracked to operating budget. FY98-99 revenues declined due to the reassignment of the tourist development tax reimbursement to general revenue as discussed earlier. FY99-00 and FY00-01 revenues continue to remain fairly constant. FY01-02 revenues increased due to some fee increases and addition of new programs. FY02-03 revenues proved to be consistent with the previous fiscal year. Increases in FY03-04 revenues were due to Lee County contracting with the Boston Red Sox. The new recreation center at Veterans Park opened in November, 2004 assisting in increases in overall revenues for FY04-05. The Wa-Ke Hatchee recreation center opened in January, 2006 which added to revenues for FY05-06. November, 2006 was the opening of the new Estero recreation center which added to FY06-07 revenues.

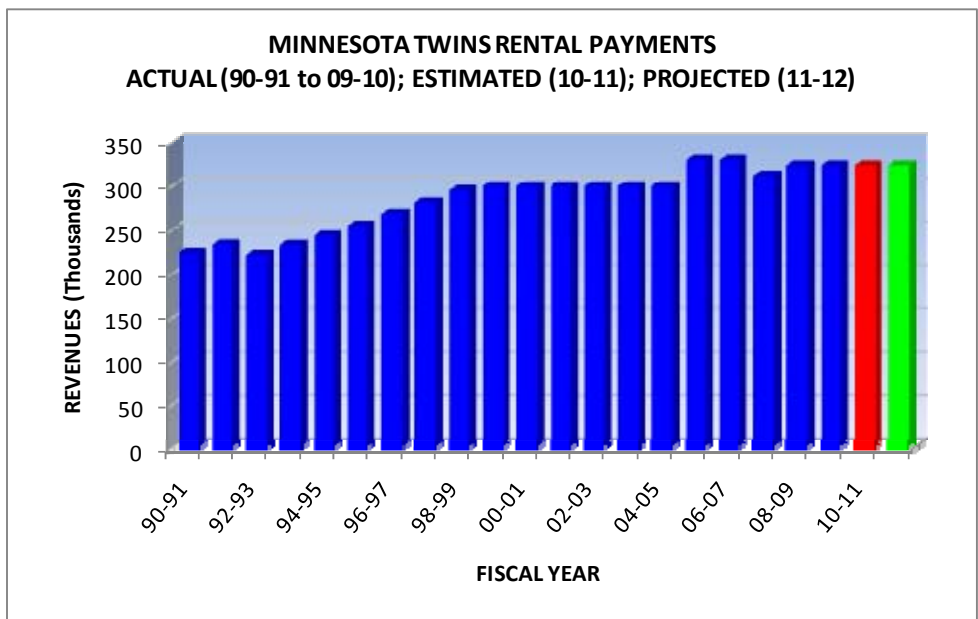
Fund	11-12	10-11	09-10	08-09	07-08	06-07	05-06	04-05	03-04	02-03	01-02	00-01
<b>15500</b>	1,319,156	1,276,379	1,294,030	1,321,072	1,449,699	1,641,195	1,081,962	972,238	816,373	862,413	1,222,870	1,178,366
<b>00100</b>	<u>2,077,525</u>	<u>2,688,699</u>	<u>2,410,609</u>	<u>2,092,194</u>	<u>2,067,435</u>	<u>2,068,463</u>	<u>1,817,805</u>	<u>1,632,149</u>	<u>1,499,801</u>	<u>1,324,901</u>	<u>961,207</u>	<u>877,621</u>
	3,396,681	3,965,078	3,704,639	3,413,266	3,517,134	3,709,658	2,899,767	2,604,387	2,316,174	2,187,314	2,184,077	2,055,987

Funds 15500 (Unincorporated MSTU) and 00100 (General Fund) are the two major funds to which most revenues are posted.

# MINNESOTA TWINS RENTAL PAYMENTS

<i>REVENUE DESCRIPTION:</i>	Annual payment from Minnesota Twins
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Lease Agreement dated May 25, 1989
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Tourist Development Tax Refunding Revenue Bonds, Series 2004 GC5000022660.347520.9000
<i>SOURCE:</i> <i>USE:</i>	Payment from the Minnesota Twins Debt Service payment account
<i>FEE SCHEDULE:</i>  <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	Original lease agreement called for minimum guaranteed rental of \$200,000 compounded at 5% annually up to \$300,000, plus a percentage rental based upon gross revenues from ticket sale, parking concession, and advertising Payment from Minnesota Twins Annually in the Summer None None None None Clerk of Circuit Court, Finance Department

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	223	
91-92	233	4.5
92-93	221	-5.2
93-94	232	5.0
94-95	243	4.7
95-96	255	4.9
96-97	268	5.1
97-98	281	4.9
98-99	295	5.0
99-00	300	1.7
00-01	300	0.0
01-02	300	0.0
02-03	300	0.0
03-04	300	0.0
04-05	300	0.0
05-06	330	10.0
06-07	330	0.0
07-08	312	-5.5
08-09	324	3.8
09-10	324	0.0
10-11	324	0.0
11-12	324	0.0

# MINNESOTA TWINS RENTAL PAYMENTS

## DISCUSSION

The new stadium opened in March, 1991. The county entered into a lease agreement with the Minnesota Twins General Partnership (The Club), dated May 25, 1989, for use of the stadium over a 20-year period. The Club agreed to pay, commencing in 1991, a minimum guaranteed rental of \$200,000 per year compounded annually at 5% up to a limit of \$300,000 per year. In addition, the Club will pay a percentage rental based upon a 15% rental based upon the gross revenues from ticket sales, parking concessions, and advertising in excess of \$1,100,000. That \$1,100,000 is increased annually by the Consumer Price Index. The excess was never exceeded after FY91-92.

The revenues indicated in the chart represent actual revenues received through FY98, including base rental revenues and additional requirements. In late FY92-93, the bond covenant was amended to allow other rental fees aside from the Minnesota Twins to be transferred directly to Parks and Recreation for operations. The Fort Myers Miracle took responsibility for the fence sign (advertising) and program sales under a new arrangements in FY92-93. This eliminated those sources of revenue for calculation of the excess rental percentage. No "excess" has been received since FY92-93, and none is projected.

The rental revenues are initially deposited into the debt service account (Fund 22600) in which the Stadium bonds are retired. In addition, 13.4% of tourist tax receipts was originally deposited into this account. Excess funds after debt payments are transferred into a subfund (Fund 17401).

Following is a history of basic rental payments, as well as revenues received in excess of the base rental agreement:

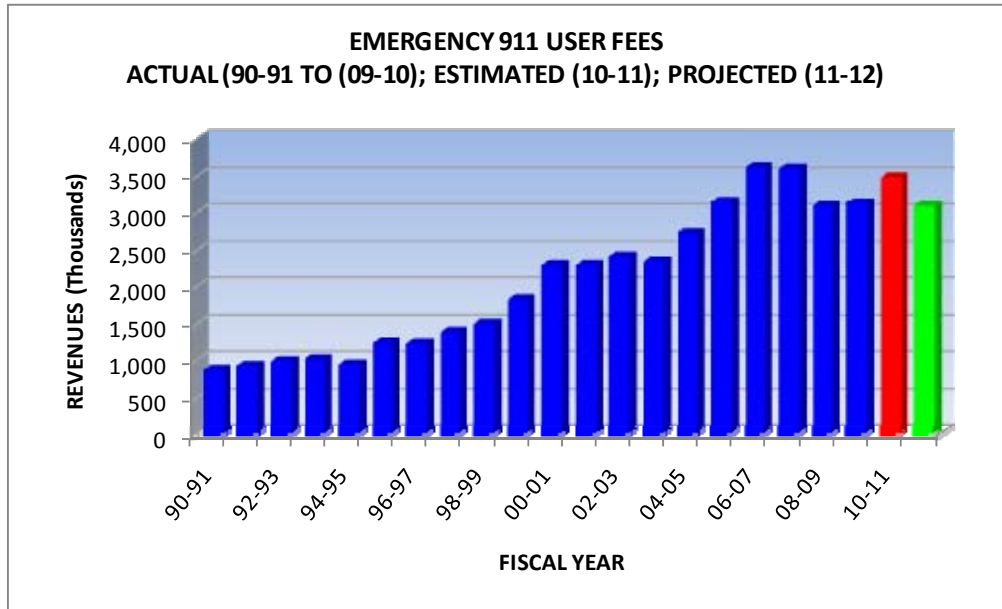
<i>Year</i>	<i>Basic Rental Receipts</i>	<i>MN Twins Excess Above Base</i>	<i>Total</i>
FY90-91	200,000	23,161	223,161
FY91-92	210,000	22,987	232,987
FY92-93	220,500	0	220,500
FY93-94	231,525	0	231,525
FY94-95	243,101	0	243,101
FY95-96	255,256	0	255,256
FY96-97	268,019	0	268,019
FY97-98	281,420	0	281,420
FY98-99	295,491	0	295,491
FY99-00	300,000	0	300,000
FY00-01	300,000	0	300,000
FY01-02	300,000	0	300,000
FY02-03	300,000	0	300,000
FY03-04	300,000	0	300,000
FY04-05	300,000	0	300,000
FY05-06	300,000	30,000	330,000
FY06-07	300,000	30,000	330,000
FY07-08	300,000	12,000	312,000
FY08-09	300,000	24,000	324,000
FY09-10	300,000	24,000	324,000
FY10-11	300,000	24,000	324,000
FY11-12	300,000	24,000	324,000

As of FY99-00, the cap of \$300,000 per year in Basic Rental Receipts was reached. The rental agreement was renewed in August 2004 and will run through August 2020, with two 5-year extensions for a total of 10 years if exercised. This could extend the agreement to 2030.

# EMERGENCY 911 USER FEES

<i>REVENUE DESCRIPTION:</i>	A fee imposed by Century Link to local subscribers to provide funding for recurring charges associated with operation of the Emergency 911 system.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	E-911 Implementation (9003 – Land Lines; 9007 – Wireless) KF5290115200.349000.9003; KF5290115202.349000.9007
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Florida Statute 365.171 Resolution 07-08-102
<i>SOURCE:</i> <i>USE:</i>	Telephone subscribers Funds are restricted for recurring charges incurred to operate the Emergency 911 system.
<i>FEE SCHEDULE:</i>	Currently, the monthly charge per telephone line is \$0.44. The fee cannot exceed \$0.50 per month. It is adjusted annually by the Board of County Commissioners upon recommendation by the Division of Public Safety.
<i>METHOD OF PAYMENT:</i>	Collected by Sprint of Florida and forwarded to the county. Sprint retains 1% of total amount collected for administration.
<i>FREQUENCY OF COLLECTION:</i>	Monthly
<i>EXEMPTIONS:</i>	Government
<i>EXPIRATION:</i>	Annual renewal
<i>SPECIAL REQUIREMENTS:</i>	None
<i>REVENUE COLLECTOR:</i>	Division of Public Safety

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	868	
91-92	922	6.2
92-93	985	6.8
93-94	1,009	2.4
94-95	941	-6.7
95-96	1,258	33.7
96-97	1,246	-1.0
97-98	1,396	12.0
98-99	1,507	8.0
99-00	1,832	21.6
00-01	2,303	25.7
01-02	2,306	0.1
02-03	2,417	4.8
03-04	2,352	-2.7
04-05	2,726	15.9
05-06	3,158	15.8
06-07	3,623	14.7
07-08	3,600	-0.6
08-09	3,102	-13.8
09-10	3,139	1.2
10-11	3,487	11.1
11-12	3,092	-11.3

# EMERGENCY 911 USER FEES

<b>DISCUSSION</b>
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E-911 revenues have been increasing primarily as a result of new telephone service for an increasing population. Historically, revenues have been assessed to cover all operating costs required to provide for E-911 service. State law requires the number of anticipated new lines to be reported, and subsequent monthly cost per telephone lines for E-911 to be set between \$0.33 and \$0.50 per line. The rate for land lines has been \$0.44 since 2004. Actual land line figures will not reflect an average 4% reduction in revenue from non-billable exemption customers and the state 2% administrative fees.

Following is a summary of revenues collected (\$000) beginning in FY99-00 with projections for FY08-09 and FY09-10 for land lines and wireless:

	Land Lines	Wireless	Total
FY99-00	1616	216	1832
FY00-01	1738	565	2303
FY01-02	1768	538	2306
FY02-03	1965	452	2417
FY03-04	1684	668	2352
FY04-05	1845	881	2726
FY05-06	1845	1313	3158
FY06-07	1996	1626	3622
FY07-08	1928	1386	3314
FY08-09	1950	1524	3474
FY09-10	2000	1676	3676

There has been a definite trend toward the reduction of land lines in favor of wireless service. The combined figures appear in the chart and table on the previous page

Among Florida's 67 counties, 62 are "topped out" at the 50 cent cap. Lee County is among the group below 50 cents and has the 3<sup>rd</sup> lowest 911 user fee in the state. The following number of actual and projected **LANDLINES** (average) have been forecast:

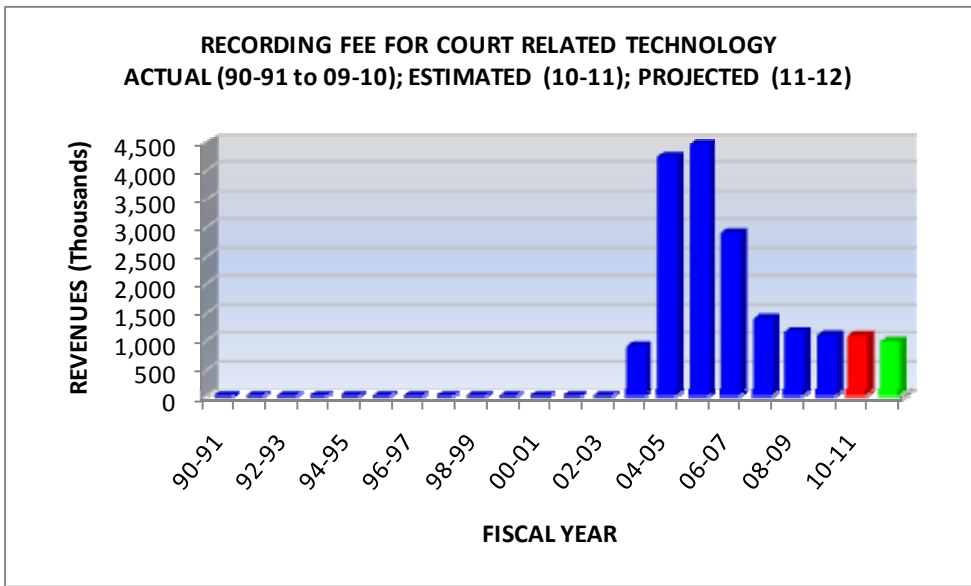
Year	Actual and Estimated New Land Lines (Average)	Annual Change
<b>1992</b>	<b>235,000</b>	
<b>1993</b>	<b>232,000</b>	<b>-1.28%</b>
<b>1994</b>	<b>240,000</b>	<b>3.45%</b>
<b>1995</b>	<b>246,000</b>	<b>2.50%</b>
<b>1996</b>	<b>251,000</b>	<b>2.03%</b>
<b>1997</b>	<b>261,000</b>	<b>3.98%</b>
<b>1998</b>	<b>281,000</b>	<b>7.66%</b>
<b>1999</b>	<b>301,000</b>	<b>7.12%</b>
<b>2000</b>	<b>323,000</b>	<b>7.31%</b>
<b>2001</b>	<b>328,000</b>	<b>1.55%</b>
<b>2002</b>	<b>336,000</b>	<b>2.44%</b>
<b>2003</b>	<b>348,000</b>	<b>3.57%</b>
<b>2004</b>	<b>358,000</b>	<b>2.87%</b>
<b>2005</b>	<b>368,000</b>	<b>2.79%</b>
<b>2006</b>	<b>377,000</b>	<b>2.45%</b>
<b>2007</b>	<b>386,000</b>	<b>2.39%</b>
<b>2008</b>	<b>362,000</b>	<b>-6.22%</b>
<b>2009</b>	<b>366,000</b>	<b>1.10%</b>
<b>2010</b>	<b>356,000</b>	<b>-2.73%</b>

The access line estimates listed above are based upon CenturyLink's projections. The recent decline in the number of land lines is the result in the growth of cell phones. The reduction in the number of landlines may lead to use of reserves to pay for capital expenses in order to maintain the 44 cent user fee and may eventually lead to a user fee increase.

# RECORDING FEE FOR COURT RELATED TECHNOLOGY

<i>REVENUE DESCRIPTION:</i>	A fee imposed to court related technology.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Chapter28/24. Section 12(e)(i) Florida Statutes
<i>FUND:</i>	General Fund
<i>ACCOUNT NUMBER:</i>	GC5000020601.348130.9003
<i>SOURCE:</i>	Lee County
<i>USE:</i>	Monies are used toward improvement of court related technology.
<i>FEE SCHEDULE:</i>	\$2.00 per page for each instrument listed in Florida Statutes 28.222.
<i>METHOD OF PAYMENT:</i>	Payable upon Court Order by Judge – Cash or Money Order
<i>FREQUENCY OF COLLECTION:</i>	Usually Monthly
<i>EXEMPTIONS:</i>	None
<i>EXPIRATION:</i>	None
<i>SPECIAL REQUIREMENTS:</i>	None
<i>REVENUE COLLECTOR:</i>	Clerk of Circuit Court

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year (\$000)	Percent Change
90-91	0
91-92	0
92-93	0
93-94	0
94-95	0
95-96	0
96-97	0
97-98	0
98-99	0
99-00	0
00-01	0
01-02	0
02-03	0
03-04	905
04-05	4,233     367.7
05-06	4,450     5.1
06-07	2,902     -34.8
07-08	1,410     -51.4
08-09	1,153     -18.2
09-10	1,090     -5.5
10-11	1,085     -0.5
11-12	989     -8.8

# RECORDING FEE FOR COURT RELATED TECHNOLOGY

## DISCUSSION

This is a relatively new revenue with collections beginning in FY03-04. The fee is based upon a distribution of \$4.00 per page that is paid to the Clerk of the Circuit Court for each instrument listed in Florida Statutes.28.222 except judgments received from the courts and notices of lis pendens recorded in the official records. The \$4.00 is divided as follows:

\$0.10	Florida Association of Court Clerks and Comptroller Inc. (Comprehensive Case Information System)
1.90	Public Records Modernization Trust Fund
<u>2.00</u>	Board of County Commissioners (to fund court related technology)
\$4.00	

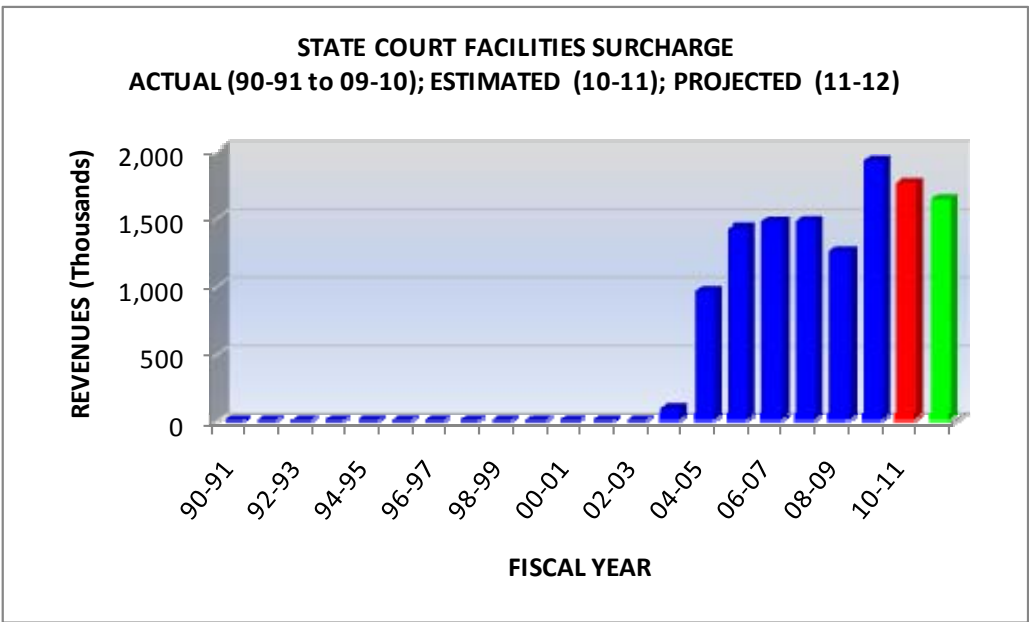
These revenues only relate to the Board of County Commissioners. The \$2.00 fee is to be used only for court technology needs as defined in Florida Statutes.29.008(1)(f)2 (computer networks, systems and equipment) and 29.008(1)(h) (existing multi-agency criminal justice information systems) for the state trial courts, state attorney and public defender.



# STATE COURT FACILITIES SURCHARGE

<i>REVENUE DESCRIPTION:</i>	A fee imposed to fund state court facilities..
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Chapter 318.18 (13a), Florida Statutes
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	General Fund EB6010110600.348930.9002
<i>SOURCE:</i> <i>USE:</i>	Lee County Monies are used toward operation of state court facilities.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i>	\$15 per infraction or violation Cash or Money Order Usually Monthly None None None
<i>REVENUE COLLECTOR:</i>	Clerk of Circuit Court

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year (\$000)	Percent Change
90-91	0
91-92	0
92-93	0
93-94	0
94-95	0
95-96	0
96-97	0
97-98	0
98-99	0
99-00	0
00-01	0
01-02	0
02-03	0
03-04	109
04-05	963 783.5
05-06	1,432 48.7
06-07	1,474 2.9
07-08	1,477 0.2
08-09	1,265 -14.4
09-10	1,935 53.0
10-11	1,768 -8.6
11-12	1,645 -7.0

# STATE COURT FACILITIES SURCHARGE

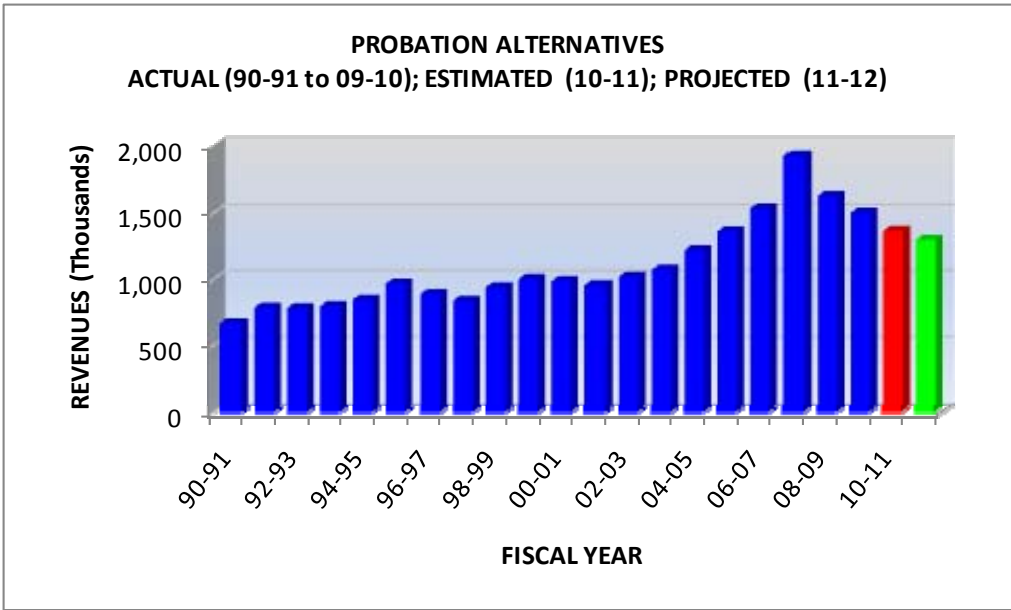
## DISCUSSION

Section 318.18(13a) allows for up to a \$15 surcharge to be imposed per infraction or violation to fund state court facilities. The court cannot waive this surcharge.

# PROBATION ALTERNATIVES

<i>REVENUE DESCRIPTION:</i>	A fee imposed to supplement the cost of probation supervision.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Chapter 945.30(2), Florida Statutes
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	General Fund EB7330110603.348880.9001
<i>SOURCE:</i> <i>USE:</i>	Lee County Monies are used to cover cost of probation officers
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i>	Determined by the Court Payable upon Court Order by Judge – Cash or Money Order Usually Monthly Determined by the Court None Discretion of Judge, with a minimum of \$10/month and maximum of \$40/month
<i>REVENUE COLLECTOR:</i>	Traffic and Misdemeanors/Clerk of Circuit Court

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year (\$000)	Percent Change	
90-91	667	
91-92	785	17.7
92-93	783	-0.3
93-94	798	1.9
94-95	847	6.1
95-96	967	14.2
96-97	889	-8.1
97-98	839	-5.6
98-99	941	12.2
99-00	1,003	6.6
00-01	986	-1.7
01-02	955	-3.1
02-03	1,021	6.9
03-04	1,073	5.1
04-05	1,221	13.8
05-06	1,363	11.6
06-07	1,538	12.8
07-08	1,921	24.9
08-09	1,632	-15.0
09-10	1,504	-7.8
10-11	1,366	-9.2
11-12	1,300	-4.8

# PROBATION ALTERNATIVES

## DISCUSSION

Since the judges determine whether Probation Supervision fees should be assessed on a case-by-case basis, projecting revenues is difficult. Frequently, persons who are supposed to pay this fee do not, and sometimes cannot be located. The history of this revenue has been erratic, but continuously increasing until FY93, when it remained at the FY91-92 level. Small gains occurred in FY93-94, and an even higher growth rate was noted in FY94-95 (+6.1%). The FY95-96 revenues rose 14.2%, but declined 8.1% in FY96-97. Erratic changes in revenue continued to occur through FY99-00. Since FY02-03, the revenue pattern has appeared to be more stable with gradual increases. The annual revenue amount peaked in FY07-08 and has declined each year since then.



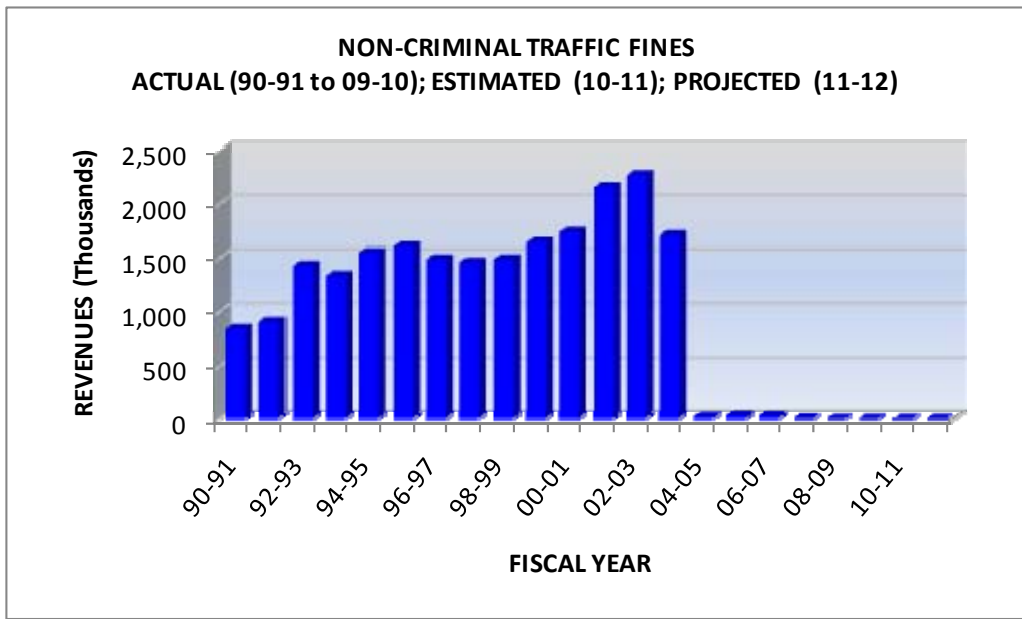
## **FINES AND FORFEITURES**

This group of revenues includes moneys received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty. Examples include non-criminal and criminal fines and Traffic Court costs.

# NON-CRIMINAL TRAFFIC FINES

<i>REVENUE DESCRIPTION:</i>	Fees generated from traffic fines.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Lee County Ordinance #02-28 (Civil Traffic Penalty) Various State traffic laws – Florida Statute 318.18; 318.1215
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	General Fund EB6230110603.351100.9001
<i>SOURCE:</i> <i>USE:</i>	State and county traffic citations 75% of the revenues remain in the county for use in helping offset the Court Services Department.
<i>FEE SCHEDULE:</i>	Court costs and fees for civil traffic infractions as determined by the Statute and Ordinance with 25% to the General Fund of the State of Florida; 75% to the municipality/county that made the arrest.
<i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i>	Payment from the defendant in the form of cash, check, or money order Daily Per case, at the discretion of the Judge None Maximum fine based upon category of offense. See opposite page for list.
<i>REVENUE COLLECTOR:</i>	Traffic Division/Clerk of Circuit Court remits to Clerk of Circuit Court, Finance Department.

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	839	
91-92	905	7.9
92-93	1,432	58.2
93-94	1,337	-6.6
94-95	1,553	16.2
95-96	1,604	3.3
96-97	1,493	-6.9
97-98	1,463	-2.0
98-99	1,492	2.0
99-00	1,643	10.1
00-01	1,737	5.7
01-02	2,159	24.3
02-03	2,272	5.2
03-04	1,708	-24.8
04-05	19	-98.9
05-06	34	78.9
06-07	30	-11.8
07-08	5	-83.3
08-09	.4	-92.0
09-10	0	-100.0
10-11	0	-100.0
11-12	0	-100.0

# NON-CRIMINAL TRAFFIC FINES

## DISCUSSION

After rising dramatically from FY85-86 to FY86-87 the level of traffic fines fell from FY87-88 to FY89-90. Annual rates of population increase slowed in 1991 and 1992, when compared to the mid-and-late 1980's. However, that rate has begun to increase again since 1992. The large increase from FY91-92 to FY92-93 relates to an adjustment in the posting of both non-criminal traffic and certain criminal fines. Criminal fines sustained a decline in FY92-93. After FY92-93, non-criminal traffic fines declined by almost 7%, but rebounded in FY94-95. Revenues again increased in FY95-96, but declined in FY96-97. Little change occurred after FY96-97 until FY99-00. Revenues declined dramatically after FY03-04 due to the effects of Article V.

The history reflects an erratic pattern due not only to the discretion of the judge in imposing the fines, but also the varying ability of those persons assessed the monies to pay.

The schedule of non-criminal traffic fines is as follows:

### Mail-In Fines

Bicycle and Pedestrian	\$29.00
Non-Moving Violation	\$49.00
Moving Violation	\$89.00
Seat Belt Violation	\$49.00
Speeding	

### MPH Over Speed Limit

1-9:	\$54
10-14:	\$129
15-19:	\$154
20-29:	\$179
30/More	\$279

Plus \$4.25 for every mile  
over the speed limit

If the case goes to Court, the Judge can impose a fine of up to \$500.

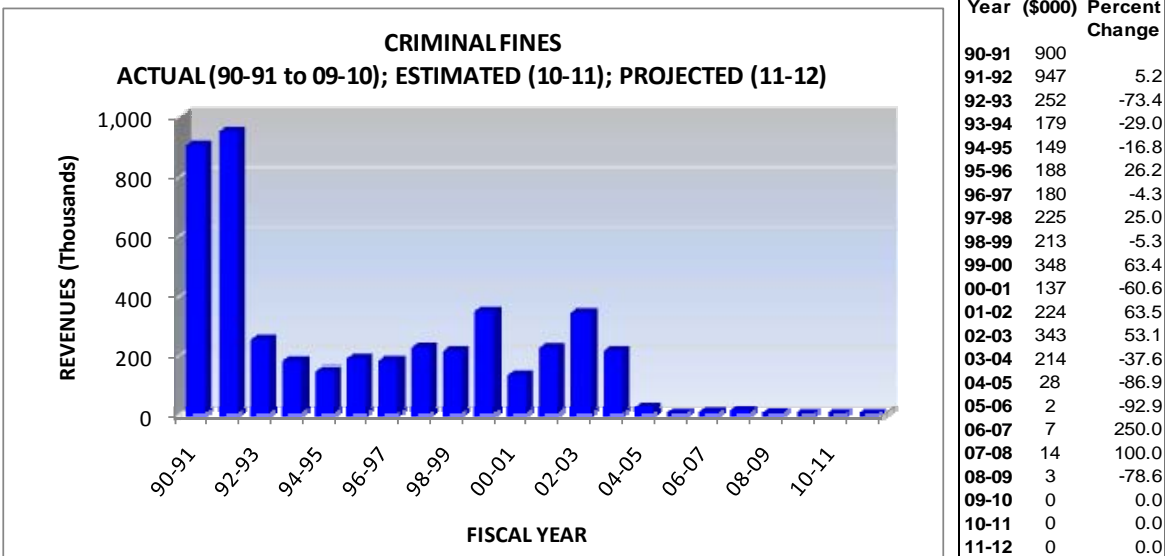
Effective, November 2002, Lee County implemented an additional \$3.00 Civil Traffic Penalty pursuant to F.S. 318.1215 and Lee County Ordinance #02-28. Beginning in FY04-05, due to Article V these revenues were essentially no longer collected by the County.



# CRIMINAL FINES

<i>REVENUE DESCRIPTION:</i>	Criminal fines imposed through the adjudication process.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Imposed by Judge Florida Statutes 316.193; 318, 18; 318.21, and 775.083
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	General Fund EB6230110603.351100.9002
<i>SOURCE:</i> <i>USE:</i>	State and county criminal cases Supports Impaired Drivers program, Emergency Medical Services, Child Welfare Victim Compensation Program, School Crossing Guard Program, etc., as well as Court Services operations.
<i>FEE SCHEDULE:</i>	As defined by the Court. A surcharge is sent to the State based upon statutes that provide for the various programs described above under "USE." The balance of the revenues remain in the county.
<i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLECTOR:</i>	Payment from each defendant – cash, check, money order Daily None None None Clerk of Circuit Court – Traffic and Misdemeanor Division remits to Clerk of Circuit Court - Finance Division

## FISCAL HISTORY AND REVENUE PROJECTIONS



# CRIMINAL FINES

## DISCUSSION

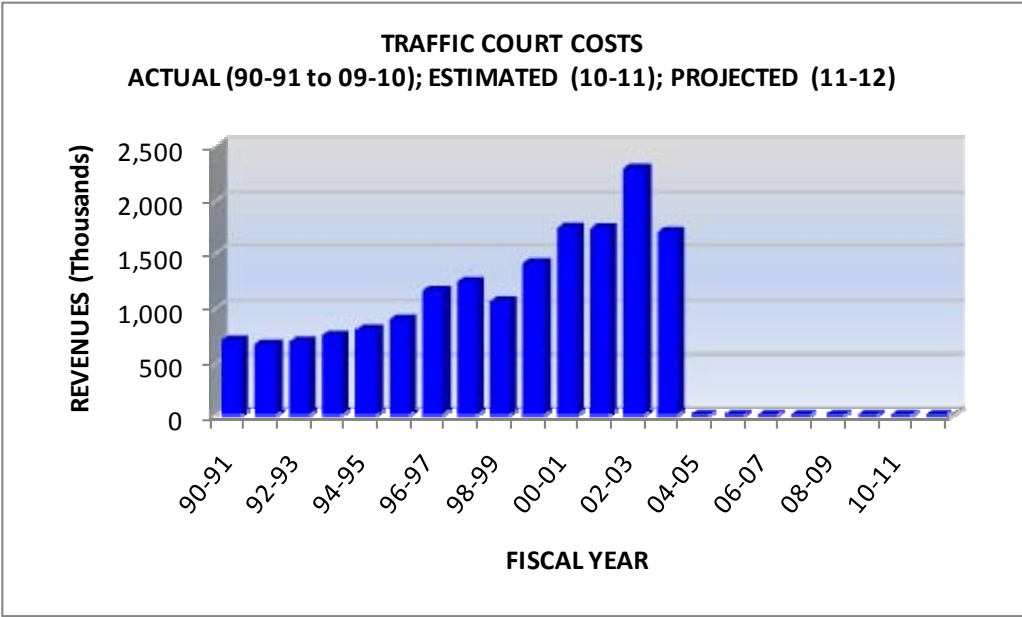
These monies are derived from fines for such offenses as driving under the influence (DUI), robbery, and other felony-related activities. The collection history indicates an erratic but essentially constant increase in revenues through FY92. The large decrease from FY91-92 to FY92-93 relates to an adjustment in the posting of both non-criminal traffic and criminal fines.

After FY92-93, reductions in revenue continued through FY94-95. An increase occurred in FY95-96, but was level in FY96-97. Changes were erratic in FY97-98 to FY01-02. Revenues declined dramatically after FY03-04 due to the effects of Article V and are essentially no longer collected by the County.

# TRAFFIC COURT COSTS

<i>REVENUE DESCRIPTION:</i>	Court-ordered fines intended to defray the operations of the court system.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Administrative order from the Judge's office, and Florida Statutes, Chapter 939.
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	General Fund EB6050000100.348530.9000 and 371530.9000
<i>SOURCE:</i> <i>USE:</i>	State and County cases Helps to defray court operations and cost of 800 MHz Radio System (Governmental Communications Network)
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i> <i>REVENUE COLLECTOR:</i>	As defined by the Statute and Ordinance Payment from each defendant – Cash check, money order Daily None None None Clerk of Circuit Court – Traffic and Misdemeanor Division remits to Clerk of Circuit Court – Finance Department.

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year (\$000)	Percent Change
90-91	703
91-92	663 -5.7
92-93	690 4.1
93-94	747 8.3
94-95	804 7.6
95-96	899 11.8
96-97	1,170 30.1
97-98	1,256 7.4
98-99	1,071 -14.7
99-00	1,411 31.7
00-01	1,750 24.0
01-02	1,741 -0.5
02-03	2,288 31.4
03-04	1,710 -25.3
04-05	0 -100.0
05-06	0 0.0
06-07	0 0.0
07-08	0 0.0
08-09	0 0.0
09-10	0 0.0
10-11	0 0.0
11-12	0 0.0

# TRAFFIC COURT COSTS

## DISCUSSION

Court costs are assessed solely upon the discretion of the Court. Included in this revenue are \$5, \$10, or \$20 fees assessed all traffic tickets. Therefore, as with non-criminal fines, these funds can be very difficult to project. The historical information indicated an erratic but increasing trend through FY90-91. Revenues declined in FY91-92, but recovered 4.1% in FY92-93. Revenues grew over 8% in FY93-94, followed by a 7.6% gain in FY94-95. Figures for FY95-96 increased over 11%, and maintained little increase until FY98-99. Significant increases are noted beginning in FY99-00 followed by an erratic pattern through FY03-04.

Section 318.21 (10) of the Florida Statutes Title XXII, Chapter 318 (Disposition of Traffic Infractions) allows for a \$12.50 Service Charge to be levied for each moving traffic violation. These funds were used toward maintaining the intergovernmental radio communications program (Governmental Communications Network (GCN)).

Revenue collection was reduced in FY03-04 due to the effects of Article V and no longer collected to these accounts after that year.



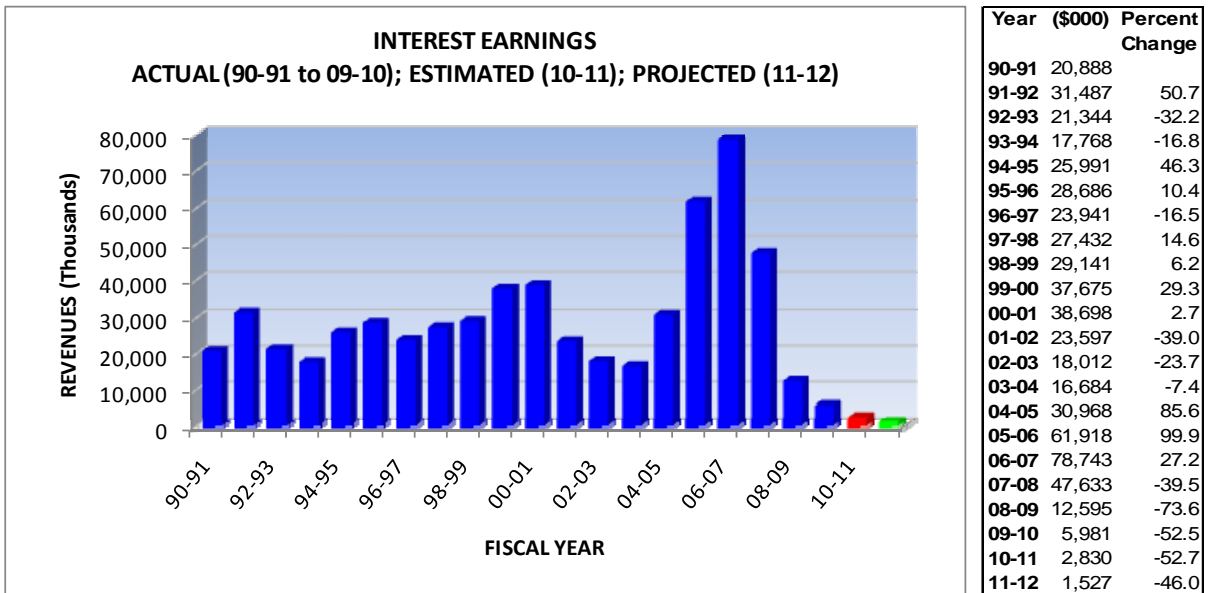
## **MISCELLANEOUS REVENUES**

Funds in this category are primarily interest earnings and impact fees. Types of interest earnings include revenues on investments, contracts and notes, interest earnings of the Clerk of Court, Tax Collector, Sheriff, Property Appraiser and Supervisor of Elections. All interest earnings are listed together. Impact fees are those generated from community parks, regional parks, roads and fire.

# INTEREST EARNINGS

<i>REVENUE DESCRIPTION:</i>	Revenues derived from investments, re-purchase agreements, earnings made from investments by trustees, and Tax Collector proceeds.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	219.075 Florida Statutes
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Various Funds Revenue Account 361100 (Interest on Investments)
<i>SOURCE:</i> <i>USE:</i>	Principal amounts in various accounts that earn interest Revenues are used to fund a multiplicity of county activities.
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i>	As market dictates As earned upon investment maturity Varies None None
<i>SPECIAL REQUIREMENTS:</i>	Ordinance 01-08 authorizes the Board approved investments in which Lee County may participate. Ordinance 93-08 details authorization to participate in Florida Counties Investment Trust Program (FCIT). The Investment Policy may be found in Administrative Code AC-3-13.
<i>REVENUE COLLECTOR:</i>	Clerk of Circuit Court – Finance Division Figures Exclude Lee County Port Authority

## FISCAL HISTORY AND REVENUE PROJECTIONS



# INTEREST EARNINGS

## DISCUSSION

Interest revenues are a function of available principal and market conditions. On the average, Lee County has \$150 million of operating and \$150 million of construction proceeds (Capital Projects) invested at any one time. Two factors relate to interest earned: the interest rates available, and the amount of cash that may be invested. The historical perspective reveals an erratic pattern of activity. However, the county issued \$197 million for the Solid Waste facility, resulting in large interest earnings in 1991. Then, the true measure of interest rate reductions was revealed in a 46% decline from FY90-91 to FY91-92. In addition, fewer bond issues were issued during FY91-92, which resulted in less cash to invest in the construction period. During FY92-93, interest further declined, even with some minor increase in rates at the latter part of the fiscal year, due to the spend-down of existing capital projects combined with no new bonding (only refinancing occurred).

For the next several years, interest revenues were affected more by the level of new bond issues than the rate of return. Interest revenues grew in FY93-94 by a modest 5.0%. However, in FY94-95, the level increased by 101% owing to the issuance of \$35.4 million in Five-Cent Local Option Gas Tax Bonds, and \$96.5 million in Transportation Facilities Revenue Bonds – all for the Midpoint Memorial Bridge and Corridor. This created \$131.9 million in new funds from which interest could be generated.

In FY95-96, more new bonds were issued. These included \$27.9 million in Solid Waste System Revenue Bonds, and \$31.9 million in Capital Revenue Bonds, Series 1995A and 1995B. This generated an additional total of \$59.8 million as a base from which interest earnings could be generated.

The Local Option Gas Tax Revenue Bonds, Series 1997, were issued – a refunding which would generate no significant interest. In FY98-99, \$134.6 million was issued for the purchase of the Avatar holdings in Lee County. However, these funds were received and dispersed immediately. During FY99-00, the County issued \$18,200,000 in Capital Revenue Bonds, Series 2000 for the Ortiz Correctional Facility, Juvenile Assessment Center and renovations to the Emergency Operations Center. The most recent bond issue was the Capital Revenue Bonds, Series 2006 (Jail and Evidence Facility).

Since FY01-02, interest earnings declined through FY03-04 but then increased as a result of bond proceeds from the sale of the Solid Waste System Revenue Bonds in 2006 and the Transportation Facilities Revenue Bonds, Series 2005B (Sanibel Causeway and Bridges). Earnings peaked in FY06-07 at \$78,743, 251 but declined 40% in FY07-08.

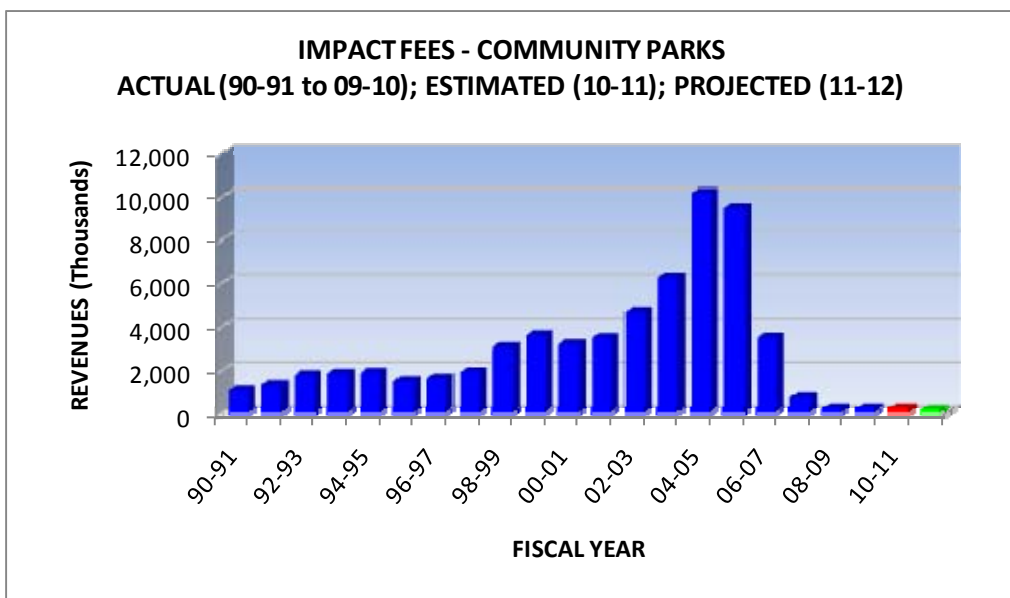
As the principal amounts from the bond issues are spent, the interest earnings will decline. Revenue projections are based upon the complex interaction of several factors – new bonding, spending-down of existing bonds that generate interest earnings, and the fluctuation of interest rates. However, the reduction in interest rates has had the most significant effect on the level of revenues. (Most dramatized in FY08-09 & FY09-10)



# IMPACT FEES - COMMUNITY PARKS

<i>REVENUE DESCRIPTION:</i>	A fee imposed upon developers for use in developing community parks.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	County Ordinance 89-14 as amended Ordinance 12-07 (April 10, 2012)
<i>FUND: ACCOUNT NUMBER</i>	Community Park Impact Fees GC50000186XX.324610.9001
<i>SOURCE: USE:</i>	Building Permit applications Acquisition and development of community park facilities
<i>FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION:</i>	See schedule on opposite page A prerequisite for the issuance of a building permit Daily
<i>EXEMPTIONS</i>	Impact fee credits for acceptable land donations and development of community park facilities
<i>EXPIRATION:</i>	None
<i>SPECIAL REQAUREMENTS:</i>	Board of County Commissioners approves fees, pending two public hearings
<i>REVENUE COLLECTOR:</i>	Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	1,080	
91-92	1,328	23.0
92-93	1,807	36.1
93-94	1,868	3.4
94-95	1,920	2.8
95-96	1,512	-21.3
96-97	1,642	8.6
97-98	1,938	18.0
98-99	3,057	57.7
99-00	3,612	18.2
00-01	3,192	-11.6
01-02	3,487	9.2
02-03	4,713	35.2
03-04	6,272	33.1
04-05	10,179	62.3
05-06	9,488	-6.8
06-07	3,501	-63.1
07-08	762	-78.2
08-09	292	-61.7
09-10	305	4.5
10-11	293	-3.9
11-12	222	-24.2

# IMPACT FEES - COMMUNITY PARKS

## DISCUSSION

Impact fees listed in the table on the opposite page are NET – credits used during each fiscal year are counted. Community Park Impact Fees have displayed a continuous downward trend from FY86-87 through FY90-91. The largest decline occurred in FY90-91. Revenues improved in FY91-92, and especially in FY92-93. Revenues were 33% over budget in FY92-93. Such high increases did not occur after FY92-93. Declines were noted in FY94-95 and FY95-96. Revenues increased 8.5% in FY96-97. FY97-98 and FY98-99 reflect healthy construction activity. A downturn began after FY04-05. More recently, the FY07-08 figures reflect a dramatic reduction of 78% over the previous year as a reflection of a slowdown in the housing sector of the economy. The forecasts suggest even lower levels and this revenue must be watched closely for changes.

The current schedule is as follows:

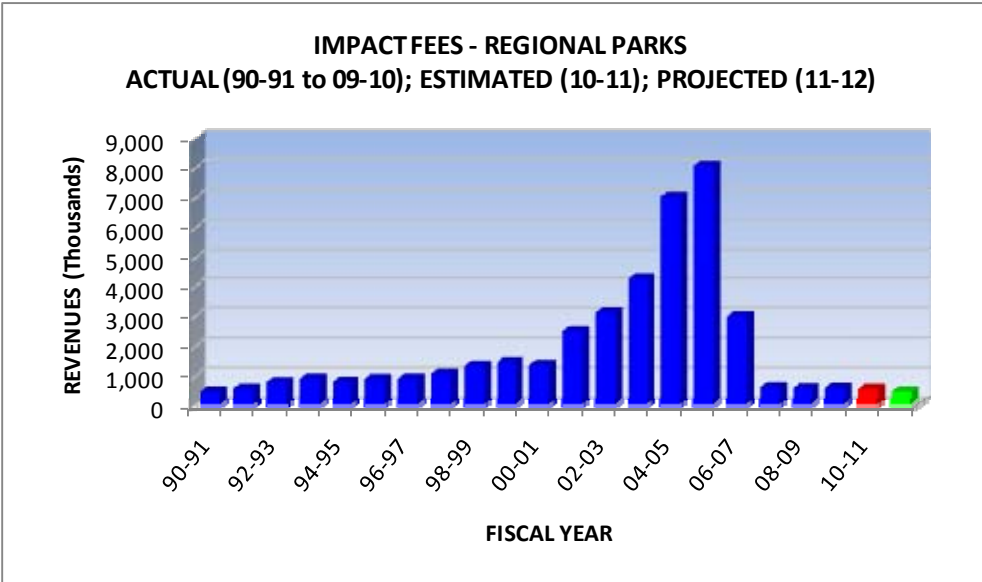
<u>Land Use Type</u>	<u>Community Park Impact Fees</u>
Single-Family Residence/Mobile Home on lot	\$780
Multiple-Family Building, Duplex, Two-Family Attached or Townhouse	\$581
Mobile Home not in Mobile Home Park	\$780
Mobile Home in Park	\$550
Time Share	\$581
Hotel-Motel Room	\$363
Recreational Vehicle Site	\$541

Adjustments to these rates were approved on April 10, 2012 (Ordinance 12-07) and reflected above in the chart.

# IMPACT FEES - REGIONAL PARKS

<i>REVENUE DESCRIPTION:</i>	A fee imposed upon developers for use in developing regional parks.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	County Ordinance 89-24 as amended Ordinance 12-07 (April 10, 2012)
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Regional Park Impact Fees GC5000018700.324620 and 324610; 9001 and 9002
<i>SOURCE:</i> <i>USE:</i>	Building Permit Applications Acquisition and development of Regional Park facilities
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i>	See schedule on opposite page A prerequisite for the issuance of a Building Permit Daily
<i>EXEMPTIONS:</i>	Impact Fee credits for acceptable land donations and development of Regional Park facilities
<i>EXPIRATION:</i> <i>SPECIAL REQUIREMENTS:</i>	None Board of County Commissioners approves fees, pending two public hearings
<i>REVENUE COLLECTOR:</i>	Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	494	
91-92	597	20.9
92-93	810	35.7
93-94	931	14.9
94-95	827	-11.2
95-96	923	11.6
96-97	930	0.8
97-98	1,100	18.3
98-99	1,352	22.9
99-00	1,477	9.2
00-01	1,387	-6.1
01-02	2,514	81.3
02-03	3,139	24.9
03-04	4,272	36.1
04-05	7,046	64.9
05-06	8,083	14.7
06-07	3,007	-62.8
07-08	646	-78.5
08-09	621	-3.9
09-10	628	1.1
10-11	597	-4.9
11-12	506	-15.2

# IMPACT FEES - REGIONAL PARKS

## DISCUSSION

Impact fees listed in the table on the opposite page are NET – credits used during each fiscal year are counted. Regional Park Impact Fees have, since FY86-87, varied from \$60,000 to as high as \$931,000. With the exception of FY88-89, FY89-90, FY94-95, and FY95-96, each year's subsequent gross revenue has been higher than the previous year. Revenues for FY92-93 were 42% over budget. Revenues for FY93-94 continued to grow at a lesser rate, followed by a decline in FY94-95. Revenues for FY95-96 recovered the decline from FY95-96 but showed little growth to FY96-97. FY98-99 reflect healthy building activity. A slowdown began after FY05-06. Most recently, the housing downturn has led to a 79% reduction in impact fees for FY07-08 over the previous year. Lower levels are projected for FY08-09 and FY09-10 but must be watched closely.

The current schedule is as follows:

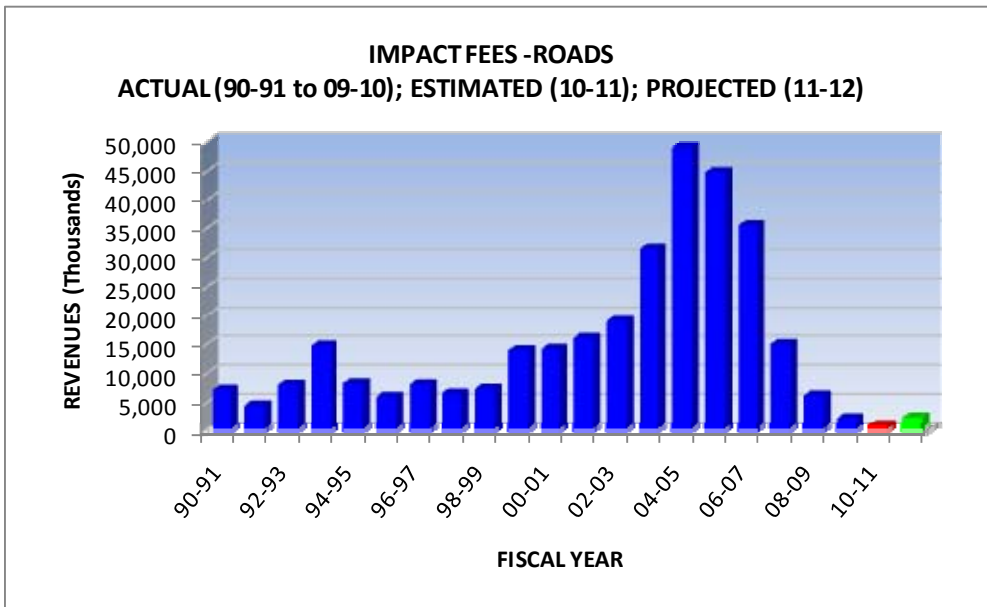
<u>Land Use Type</u>	<u>Regional Parks Impact Fees</u>
Single-Family Residence/Mobile Homes on lots	\$683
Multiple-Family Building, Duplex, Two Family Attached, or Townhouse	\$508
Mobile Home not in Mobile Home Park	\$683
Mobile Home/Park	\$474
Time Share	\$508
Hotel/Motel Room	\$318
Recreational Vehicle Site	\$474

Adjustments to these rates were approved on April 10, 2012 (Ordinance 12-07) and reflected above in the chart.

# IMPACT FEES - ROADS

<i>REVENUE DESCRIPTION:</i>	A fee imposed to offset the impact of development on road network requirements.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	County Ordinance 89-17 as amended
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	Road Impact Fees GC50000188XX.324310.9001 (18801 to 18825 and 61002, 61102) GC50000188XX.324320.9001 (18801 to 18825 and 61002, 61102)
<i>SOURCE:</i> <i>USE:</i>	Building Permit applications Road improvements
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i>	See schedule on opposite page A prerequisite for the issuance of a building permit Daily Impact fee credits are provided for developer-initiated improvements None
<i>SPECIAL REQUIREMENTS:</i>	Board of County Commissioners approves fees, pending two public hearings
<i>REVENUE COLLECTOR:</i>	Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year	(\$000)	Percent Change
90-91	7,250	
91-92	4,550	-37.2
92-93	8,112	78.3
93-94	14,772	82.1
94-95	8,370	-43.3
95-96	6,091	-27.2
96-97	8,212	34.8
97-98	6,613	-19.5
98-99	7,434	12.4
99-00	13,976	88.0
00-01	14,251	2.0
01-02	16,112	13.1
02-03	19,046	18.2
03-04	31,613	66.0
04-05	49,131	55.4
05-06	44,874	-8.7
06-07	35,592	-20.7
07-08	15,026	-57.8
08-09	6,270	-58.3
09-10	2,386	-61.9
10-11	1,152	-51.7
11-12	2,516	118.4

# IMPACT FEES - ROADS

## DISCUSSION

Impact fees listed on the opposite page are NET – credits used during each fiscal year are counted. The historical revenue profile on road impact fees represents an erratic but steadily increasing source of revenue until FY91-92. The effects of the economic recession upon the construction industry can be clearly seen in the 37% decline in revenues. However, the FY92-93 figures reflect an increase of 78% over FY91-92, and were 24% over budget.

FY93-94 was an unusual year. In January, 1994, the Gateway Development by Westinghouse prepaid \$7.4 million in impact fees as part of a settlement agreement. Those monies are included on the opposite page. This one-time Gateway payment will generate impact fee credits that will have an effect upon lowering revenues from that impact fee district as the credits are used. Without that payment, the figure for FY93-94 would have been \$7.3 million.

After FY93-94, income reduced to more “traditional” levels (between \$6 & \$8 million) until FY98-99. FY99-00 figures increased dramatically as a result of construction activity and fee increases in December 2003. There was a dramatic decline in Road Impact Fees in FY07-08 and that level was projected for FY08-09 and FY09-10.

Road impact fees were increased in January, 2009 per adoption of Ordinance 08-24 on September 23, 2008. The current schedule is as follows:

### ROAD IMPACT FEE SCHEDULE

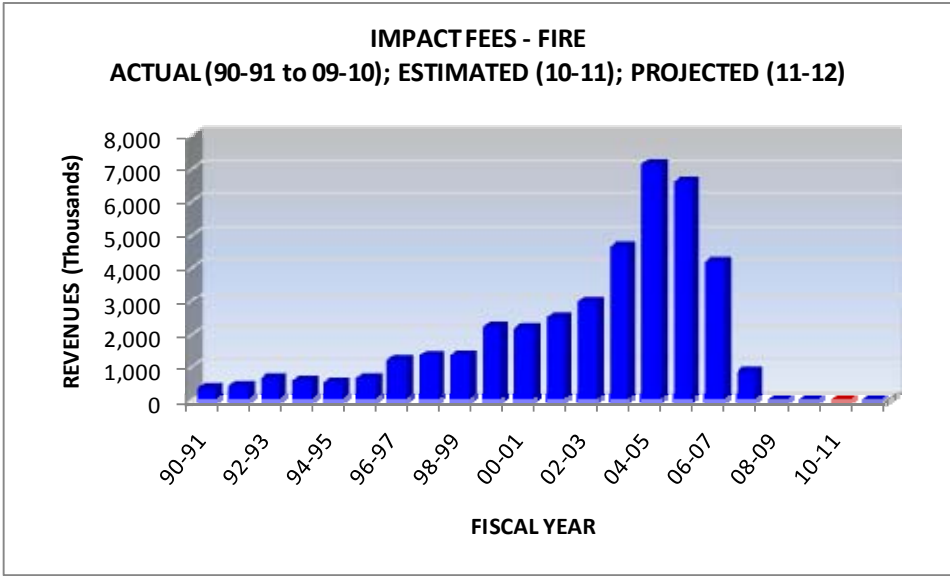
<u>Land Use Type</u>	<u>Unit</u>	<u>Net Cost Per Unit</u>
<b>Residential</b>		
Single-Family Detached	Dwelling	\$8,976
Multi-Family	Dwelling	\$6,297
Mobile Home/RV Park	Pad	\$4,686
Elderly/Disabled Housing	Dwelling	\$3,261
Adult Cong. Living Facility (ACLF)	Dwelling	\$2,025
Hotel/Motel	Room	\$5,172
<b>Retail/Commercial</b>		
Shopping Ctr (0-99,999 sf)	1000 sq. ft.	\$10,983
Bank	1000 sq. ft.	\$25,134
Car Wash, Self Service	Stall	\$5,262
Convenience Store w/Gas Sales	1000 sq. ft.	\$40,305
Golf Course (open to public)	Acre	\$2,697
Movie Theatre	1000 sq. ft.	\$23,220
Restaurant, Sit-Down	1000 sq. ft.	\$20,337
Restaurant, Fast Food	1000 sq. ft.	\$44,337
<b>Office/Institutional</b>		
Office, General (0-99,999sf)	1000 sq. ft.	\$7,305
Office, Medical	1000 sq. ft.	\$24,126
Hospital	1000 sq. ft.	\$11,736
Nursing Home	1000 sq. ft.	\$4,071
Church	1000 sq. ft.	\$4,575
Day Care Center	1000 sq. ft.	\$12,840
Elementary/Sec. School (private)	1000 sq. ft.	\$2,223
<b>Industrial</b>		
Industrial Park	1000 sq. ft.	\$6,195
Warehouse	1000 sq. ft.	\$4,416

No changes were made to Road Impact Fees in Ordinance 12-07 approved in April 10, 2012.

# IMPACT FEES - FIRE

<i>REVENUE DESCRIPTION:</i>	A fee imposed upon developers for use by fire districts.
<i>LEGAL AUTHORIZATION</i>	Chapter 2 Sec. 2-3.55 of the Land Development Code Ordinance 06-05 (April 11, 2006)
<i>FUND:</i> <i>ACCOUNT NUMBER</i>	Fire Impact Fees GC50000XXXXXX.363220.9002 and 9004 10152-10168 & 61001 & 61101)
<i>SOURCE:</i> <i>USE:</i>	Building Permit Applications Fire District Improvements
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i>	See schedule on opposite page A prerequisite for the issuance of a building permit Daily
<i>EXEMPTIONS</i>	Replacement of a legally permitted structure (excludes additional square footage) and buildings by or for the Federal government, State of Florida or Lee County School Board.
<i>EXPIRATION:</i>	None
<i>SPECIAL REQAUIREMENTS:</i>	Board of County Commissioners approves fees, pending two public hearings
<i>REVENUE COLLECTOR:</i>	Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year (\$000)	Percent Change	
90-91	395	
91-92	462	17.0
92-93	678	46.8
93-94	614	-9.4
94-95	552	-10.1
95-96	684	23.9
96-97	1,212	77.2
97-98	1,384	14.2
98-99	1,403	1.4
99-00	2,240	59.7
00-01	2,197	-1.9
01-02	2,511	14.3
02-03	2,971	18.3
03-04	4,640	56.2
04-05	7,150	54.1
05-06	6,636	-7.2
06-07	4,195	-36.8
07-08	879	-79.0
08-09	.078	-91.1
09-10	.470	502.6
10-11	6	500.0
11-12	0	-100.0

# IMPACT FEES - FIRE

## DISCUSSION

The following is the fire impact fees by category including revisions made by the Board of County Commissioners April 10, 2012.

	SFR		MOBILE			OFFICE	PUBLIC INSTIT.	GEN INDUST	PUBLIC WHSE
	MH LOT	MULTI FAMILY	RV PARKS	HOTEL MOTEL	RETAIL				
ALVA	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00
BAYSHORE	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
BOCA GRANDE	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
CITY OF BONITA SPRINGS	437.00	328.00	301.00	266.00	515.00	240.00	158.00	123.00	57.00
CAPTIVA ISLAND	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
ESTERO	357.00	268.00	247.00	218.00	421.00	197.00	129.00	100.00	47.00
CITY OF FORT MYERS	321.00	241.00	221.00	196.00	379.00	177.00	116.00	90.00	42.00
FORT MYERS BEACH	404.00	303.00	278.00	246.00	476.00	222.00	146.00	113.00	53.00
FORT MYERS SHORES	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
IONA MCGREGOR	323.00	242.00	223.00	197.00	381.00	177.00	116.00	91.00	42.00
LEE COUNTY AIRPORTS	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
LEHIGH ACRES	307.00	231.00	212.00	188.00	363.00	169.00	110.00	86.00	40.00
MATLACHA PINE ISLAND	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
NORTH FORT MYERS	203.00	152.00	140.00	124.00	240.00	112.00	73.00	57.00	26.00
SAN CARLOS PARK	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
SANIBEL	449.00	337.00	309.00	273.00	529.00	247.00	162.00	126.00	59.00
SOUTH TRAIL	271.00	203.00	188.00	165.00	320.00	149.00	97.00	76.00	35.00
TICE	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
UPPER CAPTIVA	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00

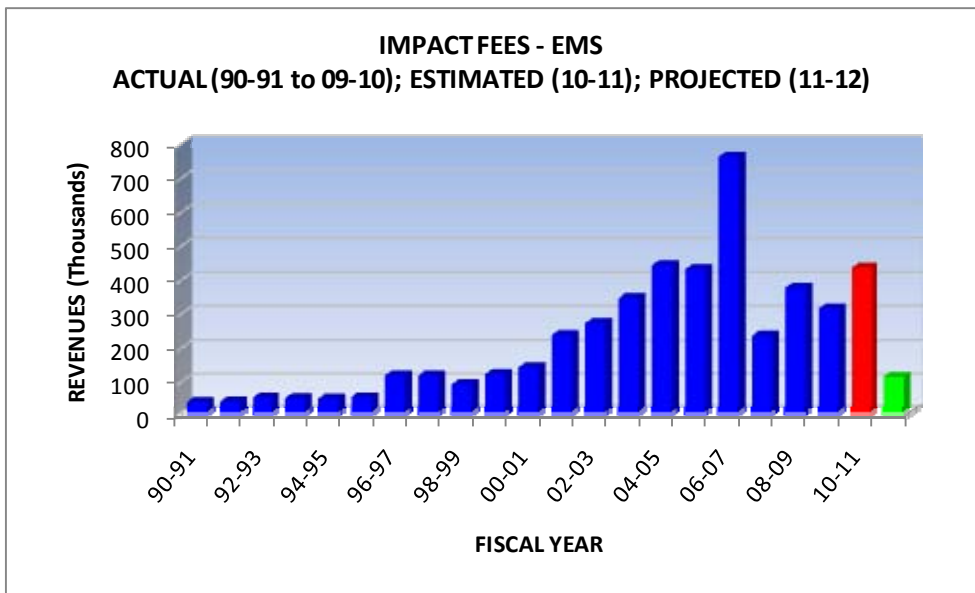
Adjustments to these rates have been approved on April 10, 2012 (Ordinance 12-7) and reflected in the chart above.



# IMPACT FEES - EMS

<i>REVENUE DESCRIPTION:</i>	A fee imposed upon developers for use by Emergency Management.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	Chapter 2 Sec. 2-3.55 of the Land Development Code Ordinance 12-07 (April 10, 2012)
<i>FUND:</i> <i>ACCOUNT NUMBER</i>	EMS Impact Fees GC500000XXXXX.324110.9001 & GC500000XXXXX.324120.9001
<i>SOURCE:</i> <i>USE:</i>	Building Permit Applications Fire District Improvements - Public Safety
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i>	See schedule on opposite page A prerequisite for the issuance of a building permit Daily
<i>EXEMPTIONS</i>	Replacement of a legally permitted structure (excludes additional square footage) and buildings by or for the Federal government, State of Florida or Lee County School Board.
<i>EXPIRATION:</i>	None
<i>SPECIAL REQAUREMENTS:</i>	Board of County Commissioners approves fees, pending two public hearings
<i>REVENUE COLLECTOR:</i>	Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



Year (\$000)	Percent Change
90-91	37
91-92	38 2.7
92-93	51 34.2
93-94	48 -5.9
94-95	47 -2.1
95-96	53 12.8
96-97	121 128.3
97-98	121 0.0
98-99	95 -21.5
99-00	125 31.6
00-01	145 16.0
01-02	240 65.5
02-03	275 14.6
03-04	349 26.9
04-05	446 27.8
05-06	434 -2.7
06-07	766 76.5
07-08	238 -68.9
08-09	379 59.2
09-10	318 -16.1
10-11	439 38.1
11-12	117 -73.3

# IMPACT FEES - EMS

## DISCUSSION

Following is the schedule of EMS impact fees approved on April 10, 2012:

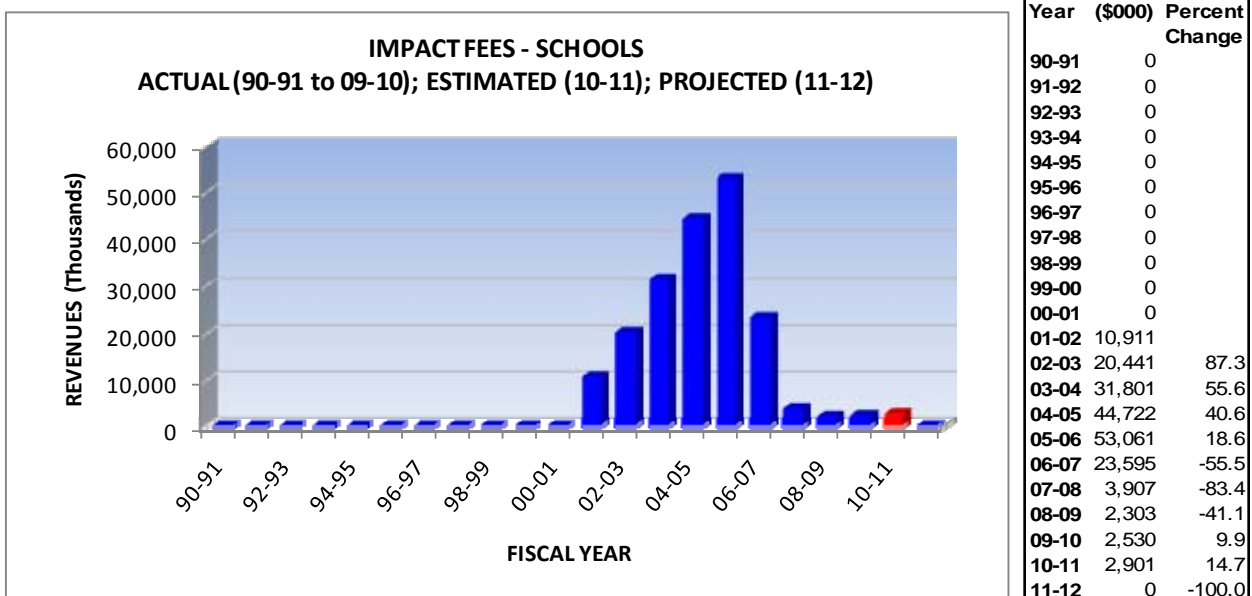
Land Use	Development Unit	EMS Impact Fee Per Unit
Single Family/Mobile Home on lot	Dwelling	\$ 50.00
Multi-family (includes timeshares)	Dwelling	\$ 37.00
Mobile Home or recreational vehicle in mobile home/RV Park	Space	\$ 34.00
Hotel/Motel Room	Room	\$ 30.00
Retail	1,000 sq. ft.	\$ 58.00
Office	1,000 sq. ft.	\$ 27.00
Public or institutional use	1,000 sq. ft.	\$ 18.00
General industrial	1,000 sq. ft.	\$ 14.00
Public or private warehouse	1,000 sq. ft.	\$ 6.00

Adjustments to these rates were approved on April 10, 2012 (Ordinance 12-07) and reflected in the above chart.

# IMPACT FEES - SCHOOLS

<i>REVENUE DESCRIPTION:</i>	A fee imposed to offset the impact of development on road network requirements.
<i>LEGAL AUTHORIZATION FOR COLLECTION:</i>	County Ordinance 01-21
<i>FUND:</i> <i>ACCOUNT NUMBER:</i>	School Impact Fees GC50000640XX.324710.9001 64001 – East Zone; 64002 – West Zone; 64003 – South Zone
<i>SOURCE:</i> <i>USE:</i>	Building Permit applications School Improvements
<i>FEE SCHEDULE:</i> <i>METHOD OF PAYMENT:</i> <i>FREQUENCY OF COLLECTION:</i> <i>EXEMPTIONS:</i> <i>EXPIRATION:</i>	See schedule on opposite page A prerequisite for the issuance of a building permit Daily Impact fee credits are provided for developer-initiated improvements None
<i>SPECIAL REQUIREMENTS:</i>	Board of County Commissioners approves fees, pending two public hearings
<i>REVENUE COLLECTOR:</i>	Community Development

## FISCAL HISTORY AND REVENUE PROJECTIONS



# IMPACT FEES - SCHOOLS

## DISCUSSION

On April 10, 2012, the Board of County Commissioners approved a revised schedule of School Impact Fees.  
(Ordinance 12-07)

## SCHOOL IMPACT FEE SCHEDULE

LAND USE TYPE	IMPACT FEE PER UNIT
Single Family Residential	\$ 3924.00
Multiple-family building, duplex, Two -family attached or townhouse	\$ 1223.00
Mobile Home	\$ 699.00

School Impact Fees are collected and passed on to the School District.



**Section Three  
Appendix A**

**Eleven-Year Ad Valorem  
Millage Summary**

## ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

<u>Taxing Authority</u>	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
General	4.3277	4.3277	4.3277	4.2612	3.9332	3.5216	3.6506	3.6506	3.6506	3.6506	3.6506
Capital Outlay	0.5124	0.5124	0.5124	0.5124	0.5124	0.4536	0.0000	0.0000	0.0000	0.0000	0.0000
Conservation 2020	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
<b>TOTAL COUNTYWIDE</b>	<b>5.3401</b>	<b>5.3401</b>	<b>5.3401</b>	<b>5.2736</b>	<b>4.9456</b>	<b>4.4752</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>	<b>4.1506</b>
<u>Misc. Non-Countywide Millages:</u>											
Library	0.9630	0.9630	0.9630	0.6055	0.6055	0.4085	0.3792	0.2844	0.2844	0.3383	0.3541
Unincorporated Area MSTU	1.2114	1.2114	1.2114	1.2114	1.0028	0.9300	0.8398	0.8398	0.8398	0.8398	0.8398
All Hazards Protection	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0693	0.0693	0.0693	0.0693	0.0693
<b>TOTAL MISC. NON-COUNTYWIDE</b>	<b>2.2477</b>	<b>2.2477</b>	<b>2.2477</b>	<b>1.8902</b>	<b>1.6816</b>	<b>1.4118</b>	<b>1.2883</b>	<b>1.1935</b>	<b>1.1935</b>	<b>1.2474</b>	<b>1.2632</b>
<u>Sewer &amp; Solid Waste Districts &amp; MSTU's:</u>											
Gasparilla Solid Waste MSTU	0.0000	0.0044	0.0000	0.0000	0.0000	0.0000	0.0422	0.0000	0.0000	0.0000	0.0000
Cape Coral Solid Waste MSTU	0.4173	0.3534	0.2408	0.1978	0.1301	0.1111	0.1157	0.1001	0.2086	0.2029	0.1292
Bonita Springs Streetscaping MSTU	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Winkler Safe Neighborhood MSTU	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	1.7617	1.7617	2.0000	0.0000	0.0000
NE Hurricane Bay MSTU	0.0000	0.0000	0.0000	0.9884	0.7647	0.6097	0.5604	0.5604	0.7601	0.8290	0.7969
Upper Captiva MSTU	0.0000	0.0000	0.0000	0.0000	0.8400	0.8400	0.7302	0.7302	0.6374	0.0000	0.0000
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	1.7102	1.4367	1.5872	1.7492	1.3479	1.0091	0.9554	0.9554	1.5947	1.9027	2.0212
Maravilla	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	3.0000	3.0000	3.0000	4.0000	4.0000
Useppa	2.4740	2.4322	2.4504	2.1633	2.3662	1.8982	1.6724	1.6724	2.6595	2.3000	2.3000
<u>Lighting &amp; Special Improvement Districts:</u>											
Alabama Groves SLD	0.3874	0.5440	0.5877	0.4362	0.3317	0.3258	0.2616	0.1880	0.6946	1.0150	1.2243
Bayshore Estates SLD	0.8588	1.2110	1.0413	1.1208	0.9387	0.9856	0.8587	0.8377	1.1699	2.3144	2.3002
Billy Creek Commerce Center SLD	0.1725	0.2947	0.2481	0.2700	0.1984	0.1410	0.1116	0.1116	0.2259	0.2637	0.2632
Birkdale SLD	0.1117	0.1238	0.1294	0.2543	0.2618	0.1659	0.1512	0.1512	0.2920	0.5513	0.5204
Bonita Springs SLD	0.0509	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Charleston Park SLD	1.4473	3.0991	3.2149	3.8375	1.0309	0.3783	0.2873	0.2873	2.7300	1.9095	2.0635
Cypress Lake SLD	0.3355	0.4248	0.3222	0.3057	0.3012	0.2795	0.2456	0.2236	0.3220	0.4799	0.4671
Daughtrey's Creek SLD	0.4673	0.7276	0.7522	0.7195	0.6446	0.3915	0.3460	0.3460	0.6297	0.7928	0.7491

**ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY (continued)**

<u>Taxing Authority</u>	<u>FY01-02</u>	<u>FY02-03</u>	<u>FY03-04</u>	<u>FY04-05</u>	<u>FY05-06</u>	<u>FY06-07</u>	<u>FY07-08</u>	<u>FY08-09</u>	<u>FY09-10</u>	<u>FY10-11</u>	<u>FY11-12</u>
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
<u>Lighting &amp; Special Improvement Districts:</u>											
Flamingo Bay SLD	0.2660	0.4778	0.3547	0.2637	0.2558	0.2373	0.2217	0.1913	0.2668	0.4788	0.5301
Fort Myers Shores SLD	0.1833	0.3455	0.3444	0.2829	0.2245	0.1573	0.1317	0.0250	0.0490	0.2770	0.3269
Fort Myers Villas SLD	0.2234	0.2310	0.2098	0.2298	0.1961	0.1388	0.1217	0.1217	0.3994	0.3658	0.4580
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0011	0.0012	0.0462	0.0422	0.0000	0.0000	0.0000	0.0000
Harlem Heights SLD	0.7222	0.4968	0.4047	0.5735	0.5496	0.2924	0.2904	0.2904	0.4295	0.5507	0.5546
Heiman/Apollo SLD	0.4220	1.0492	1.1729	1.0513	0.9078	0.4364	0.3546	0.3546	1.9025	2.8607	3.8449
Hendry Creek SLD	0.2063	0.3109	0.3811	0.2376	0.2480	0.2457	0.2265	0.2265	0.2351	0.2926	0.3180
Iona Gardens SLD	0.3671	0.5450	0.5292	0.5718	0.5423	0.3212	0.2796	0.2796	0.6501	0.7549	0.7594
Lehigh Acres SLD	0.3082	0.3964	0.3595	0.3007	0.1724	0.0849	0.0557	0.0557	0.1845	0.3934	0.4171
Lochmoor Village SLD	0.3453	0.5220	0.4846	0.4229	0.4334	0.3738	0.3304	0.3304	0.8452	0.9335	0.9249
Metropolitan Parkway SLD	0.2583	0.3084	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MidMetro Industrial Park Spec Improvemt	0.0000	0.0000	0.0000	0.0000	0.0000	0.0484	0.0397	0.0142	0.1232	0.2476	0.3226
Mobile Haven SLD	0.3719	0.7145	0.5995	0.4974	0.7599	0.2160	0.4748	0.4748	0.7150	0.7478	0.8766
Morse Shores SLD	0.3519	0.3151	0.2927	0.3476	0.2734	0.6352	0.1772	0.1772	0.3437	0.6610	0.5526
North Fort Myers SLD	0.1179	0.2869	0.2995	0.2398	0.1396	0.0659	0.0552	0.0552	0.0152	0.1061	0.1341
Page Park SLD	0.1169	0.3051	0.3470	0.3016	0.2237	0.1886	0.1671	0.1671	0.3466	0.5794	0.4375
Palmetto Point Light MSTU	1.3000	1.1871	1.2592	0.5749	0.3742	0.2894	0.2541	0.2541	0.1457	0.2089	0.2484
Palm Beach Blvd S1 PHI MSTU	0.4334	0.8500	0.7145	0.6665	0.5348	0.2138	0.1920	0.0397	0.0000	0.0000	0.0000
Palm Beach Blvd S1 PH3 MSTU	0.4334	0.8500	0.7145	0.6665	0.5348	0.2138	0.1511	0.0397	0.0000	0.0000	0.0000
Palm Beach SIU MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0090
Palmona Park SLD	0.7501	1.4018	0.6319	0.2723	0.3398	0.6242	0.5292	0.0982	0.7797	0.9903	1.7499
Pine Manor SLD	0.7069	0.7069	0.6234	0.6627	0.5045	0.2697	0.2330	0.0559	0.4206	1.4948	1.7887
Port Edison SLD	0.4731	0.4941	0.4413	0.3729	0.2745	0.2446	0.2056	0.2056	0.5687	0.7013	0.7740
Riverdale Shores Improvement	1.0000	1.4885	2.5485	2.3202	2.3178	1.8263	1.4981	1.4981	1.1951	1.9669	1.3367
Russell Park SLD	0.3690	0.5302	0.6979	0.4138	0.4001	0.3130	0.2517	0.1858	0.4785	0.8860	0.9927
San Carlos Island SLD	0.0602	0.0535	0.0438	0.0305	0.0243	0.0274	0.0245	0.0245	0.0351	0.0411	0.0605
San Carlos Special Improvement	0.0846	0.2317	0.2185	0.1904	0.2078	0.2068	0.1801	0.1801	0.3725	0.4211	0.4613
Skyline SLD	0.1365	0.1558	0.2803	0.1740	0.1361	0.0885	0.0751	0.0647	0.1367	0.1766	0.2070
St. Jude Harbor	0.2606	0.2922	0.2029	0.1688	0.1368	0.0863	0.0767	0.0767	0.2582	0.2852	0.3126
Tanglewood Spec Improvement	1.0000	0.9110	0.9319	0.7207	0.8456	0.8266	0.7137	0.1347	0.6121	0.5999	0.8910
Town & River Spec Improvement	0.3014	0.4535	0.3931	0.3833	0.4120	0.2546	0.2231	0.2231	0.2878	0.2412	0.2175
Trailwinds SLD	0.3215	0.4152	0.3049	0.3231	0.3346	0.2139	0.1719	0.1719	0.4536	0.8197	0.7524
Tropic Isles SLD	0.3564	0.7974	0.7245	0.5042	0.4206	0.3937	0.3249	0.3249	1.6372	1.6049	1.3085
Villa Palms SLD	0.3963	0.4279	0.3871	0.3947	0.4365	0.2831	0.2441	0.2441	0.8701	0.7980	0.8766
Villa Pines SLD	0.3225	0.3752	0.3011	0.2701	0.2759	0.2159	0.1960	0.1734	0.2248	0.2223	0.2582
Waterway Estates SLD	0.3103	0.3626	0.2557	0.1899	0.2139	0.1901	0.1626	0.1508	0.3772	0.5322	0.5584
Waterway Shores SLD	0.6092	0.5256	0.5676	0.4743	0.3777	0.3357	0.2987	0.2987	0.9312	0.8349	1.2276
Whiskey Creek Spec Improvement	1.0000	1.0000	1.0000	1.0000	0.8829	0.8759	0.7534	0.6915	1.0000	0.9989	0.9727





**Section Three  
Appendix B**

**Recapitulation of 2011 Taxable Value  
And Taxes Levied for FY11-12  
(All Taxing Districts)**



## TAX ROLL CERTIFICATION

I, Kenneth M. Wilkinson, the Property Appraiser of Lee County, Florida, certify that all data reported on this form and accompanying forms DR-403V, DR-403CC, DR-403BM, DR-403PC, and DR-403EB, is a true recapitulation of the values of the assessment rolls of Lee County, Florida

and that every figure submitted is correct to the best of my knowledge. I certify that changes to the values of the assessment rolls, as initially reported on forms DR-489V, DR-489PC, and DR-489EB, are documented or can be verified with

1. A validated change of value or change of exemption order from the value adjustment board (Form DR-485),
2. A document which authorizes official corrections of the assessment rolls (Form DR-409), or
3. Otherwise in writing.

A handwritten signature in cursive script, appearing to read "K. M. Wilkinson".

October 13, 2011

\_\_\_\_\_  
Signature of Property Appraiser

\_\_\_\_\_  
Date

### Value Adjustment Board Hearings

The value adjustment board hearings are completed and adjusted values have been included.  Yes  No

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

LEE COUNTY GENERAL REVENUE

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

County       Municipality  
 School District       Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
1 Just Value (193.011, F.S.)	63,941,007,415	4,217,124,935	4,843,663	68,162,976,013	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	816,016,102	0	0	816,016,102	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	26,604,018	0	0	26,604,018	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	40,270,568	0	40,270,568	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	24,938,510,507	0	0	24,938,510,507	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	25,803,233,832	0	0	25,803,233,832	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,315,197,070	0	3,540,411	12,318,737,481	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	41,445,886	0	0	41,445,886	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	2,052,098,027	0	0	2,052,098,027	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	442,374,631	0	0	442,374,631	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	234,461,028	0	0	234,461,028	14
<b>Assessed Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	33,525,539	0	0	33,525,539	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	819,148	0	0	819,148	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,187,729	0	2,187,729	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	22,886,412,480	0	0	22,886,412,480	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	25,360,859,201	0	0	25,360,859,201	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,080,736,042	0	3,540,411	12,084,276,453	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	34,918,709	0	0	34,918,709	24
<b>Total Assessed Value</b>					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	60,397,271,119	4,179,042,096	4,843,663	64,581,156,878	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,766,902,109	0	0	3,766,902,109	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,695,379,459	0	0	2,695,379,459	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	189,532,057	0	0	189,532,057	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	336,722,059	349,831	337,071,890	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,223,335,266	225,269,398	0	2,448,604,664	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,483,245,039	160,855,953	0	1,644,100,992	31
32 Widows / Widowers Exemption (196.202, F.S.)	6,042,048	139,500	0	6,181,548	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	181,050,363	162,925	0	181,213,288	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	551,580	0	0	551,580	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,529,430	0	0	1,529,430	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	380,092	0	0	380,092	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	119,109	0	0	119,109	40
<b>Total Exempt Value</b>					
41 Total Exempt Value (add 26 through 39)	10,548,066,552	723,149,835	349,831	11,271,447,109	40
<b>Total Taxable Value</b>					
42 Total Taxable Value (25 minus 40)	49,849,204,567	3,455,892,261	4,493,832	53,309,590,660	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

LEE COUNTY GENERAL REVENUE

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	53,601,523,403
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	53,601,523,403
5	Other Additions to Operating Taxable Value	917,997,101
6	Other Deductions from Operating Taxable Value	1,209,929,844
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	53,309,590,660

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	251,960
9	Just Value of Centrally Assessed Railroad Property Value	3,684,568
10	Just Value of Centrally Assessed Private Car Line Property Value	1,159,095

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	456
12	Value of Transferred Homestead Differential	17,981,112

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	532,795	76,993

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,646	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	319	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	75,143	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	34,185	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	1,595	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	42	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	10	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District  
School District of Lee County

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County       Municipality  
 School District       Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
1 Just Value (193.011, F.S.)	63,941,007,415	4,217,124,935	4,843,663	68,162,976,013	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	816,016,102	0	0	816,016,102	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	26,604,018	0	0	26,604,018	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	40,270,568	0	40,270,568	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	24,938,510,507	0	0	24,938,510,507	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	25,803,233,832	0	0	25,803,233,832	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,315,197,070	0	3,540,411	12,318,737,481	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	41,445,886	0	0	41,445,886	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	2,051,300,414	0	0	2,051,300,414	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	0	0	0	0	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	0	0	0	0	14
<b>Assessed Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	33,525,539	0	0	33,525,539	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	819,148	0	0	819,148	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,187,729	0	2,187,729	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	22,887,210,093	0	0	22,887,210,093	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	25,803,233,832	0	0	25,803,233,832	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,315,197,070	0	3,540,411	12,318,737,481	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	34,918,709	0	0	34,918,709	24
<b>Total Assessed Value</b>					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	61,074,904,391	4,179,042,096	4,843,663	65,258,790,150	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,766,902,109	0	0	3,766,902,109	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	336,722,059	349,831	337,071,890	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,274,198,871	225,269,398	0	2,499,468,269	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,573,159,920	160,855,953	0	1,734,015,873	31
32 Widows / Widowers Exemption (196.202, F.S.)	6,042,048	139,500	0	6,181,548	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	181,050,363	162,925	0	181,213,288	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	633,780	0	0	633,780	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,529,430	0	0	1,529,430	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	449,439	0	0	449,439	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	171,325	0	0	171,325	40
<b>Total Exempt Value</b>					
41 Total Exempt Value (add 26 through 39)	7,804,137,285	723,149,835	349,831	8,527,465,626	40
<b>Total Taxable Value</b>					
42 Total Taxable Value (25 minus 40)	53,270,767,106	3,455,892,261	4,493,832	56,731,153,199	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

School District of Lee County

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	57,489,601,742
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	57,489,601,742
5	Other Additions to Operating Taxable Value	962,556,908
6	Other Deductions from Operating Taxable Value	1,721,005,451
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	56,731,153,199

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	251,960
9	Just Value of Centrally Assessed Railroad Property Value	3,684,568
10	Just Value of Centrally Assessed Private Car Line Property Value	1,159,095

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	456
12	Value of Transferred Homestead Differential	17,981,112

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	532,795	76,993

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	3,646	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	319	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	75,143	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	0	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	0	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	42	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	10	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District  
CITY OF BONITA SPRINGS

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

County  Municipality  
 School District  Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	7,922,926,587	288,979,071	689,680	8,212,595,338	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	24,592,529	0	0	24,592,529	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	373,021	0	0	373,021	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	90,777	0	90,777	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	3,241,684,558	0	0	3,241,684,558	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	3,729,944,275	0	0	3,729,944,275	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	926,332,204	0	483,798	926,816,002	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	264,807,817	0	0	264,807,817	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	109,272,229	0	0	109,272,229	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	14,301,532	0	0	14,301,532	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	708,275	0	0	708,275	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	32,908	0	0	32,908	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	9,078	0	9,078	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	2,976,876,741	0	0	2,976,876,741	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	3,620,672,046	0	0	3,620,672,046	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	912,030,672	0	483,798	912,514,470	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	7,510,320,642	288,897,372	689,680	7,799,907,694	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	292,085,756	0	0	292,085,756	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	258,490,737	0	0	258,490,737	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	11,460,051	0	0	11,460,051	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	29,785,339	55,653	29,840,992	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	48,055,949	695,828	0	48,751,777	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	110,757,108	22,177,537	0	132,934,645	31
32	Widows / Widowers Exemption (196.202, F.S.)	470,500	4,500	0	475,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	10,696,339	4,218	0	10,700,557	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	732,016,440	52,667,422	55,653	784,739,515	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	6,778,304,202	236,229,950	634,027	7,015,168,179	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.



The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

CITY OF BONITA SPRINGS

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	7,026,559,184
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	7,026,559,184
5	Other Additions to Operating Taxable Value	128,967,756
6	Other Deductions from Operating Taxable Value	140,358,761
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	7,015,168,179

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	502,937
10	Just Value of Centrally Assessed Private Car Line Property Value	186,743

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	38
12	Value of Transferred Homestead Differential	1,782,227

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	34,301	7,167

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	65	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	27	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	5,086	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	2,772	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	102	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

CITY OF CAPE CORAL - GENERAL FUNDS

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

County  Municipality  
 School District  Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	11,211,702,195	487,485,486	0	11,699,187,681	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	27,373,340	0	0	27,373,340	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	295,130	0	0	295,130	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	63,156	0	63,156	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	5,253,046,075	0	0	5,253,046,075	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	4,536,736,373	0	0	4,536,736,373	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,388,615,314	0	0	1,388,615,314	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	5,635,963	0	0	5,635,963	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	428,104,987	0	0	428,104,987	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	77,819,164	0	0	77,819,164	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	33,677,730	0	0	33,677,730	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,064,301	0	0	1,064,301	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	25,598	0	0	25,598	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	5,806	0	5,806	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	4,824,941,088	0	0	4,824,941,088	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	4,458,917,209	0	0	4,458,917,209	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,354,937,584	0	0	1,354,937,584	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	4,780,084	0	0	4,780,084	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	10,644,665,864	487,428,136	0	11,132,094,000	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,017,345,405	0	0	1,017,345,405	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	796,769,792	0	0	796,769,792	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	89,736,746	0	0	89,736,746	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	48,313,009	0	48,313,009	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	231,149,463	19,422,515	0	250,571,978	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	262,647,039	27,616,304	0	290,263,343	31
32	Widows / Widowers Exemption (196.202, F.S.)	1,517,249	500	0	1,517,749	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	66,559,727	0	0	66,559,727	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	25,615	0	0	25,615	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	31,854	0	0	31,854	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	2,465,782,890	95,352,328	0	2,561,103,364	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	8,178,882,974	392,075,808	0	8,570,958,782	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

CITY OF CAPE CORAL - GENERAL FUNDS

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	8,665,453,152
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	8,665,453,152
5	Other Additions to Operating Taxable Value	156,918,843
6	Other Deductions from Operating Taxable Value	251,413,213
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	8,570,958,782

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	93
12	Value of Transferred Homestead Differential	2,463,863

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	138,774	12,695

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	57	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	16	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	23,887	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	10,147	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	225	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	4	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	2	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District  
CITY OF FORT MYERS

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

County  Municipality  
 School District  Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	4,816,018,349	730,572,981	970,712	5,547,562,042	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	90,421,699	0	0	90,421,699	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	10,380,846	0	0	10,380,846	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	96,050	0	96,050	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	1,085,342,589	0	0	1,085,342,589	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,249,349,697	0	0	1,249,349,697	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,380,523,518	0	717,908	2,381,241,426	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	58,822,444	0	0	58,822,444	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	14,677,723	0	0	14,677,723	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	34,973,462	0	0	34,973,462	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	709,809	0	0	709,809	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	74,277	0	0	74,277	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	9,606	0	9,606	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	1,026,520,145	0	0	1,026,520,145	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,234,671,974	0	0	1,234,671,974	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,345,550,056	0	717,908	2,346,267,964	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,607,526,261	730,486,537	970,712	5,338,983,510	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	214,847,189	0	0	214,847,189	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	119,996,257	0	0	119,996,257	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	45,811,649	66,196	45,877,845	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	458,576,765	29,883,788	0	488,460,553	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	340,287,221	33,656,857	0	373,944,078	31
32	Widows / Widowers Exemption (196.202, F.S.)	260,239	1,000	0	261,239	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	7,127,676	3,563	0	7,131,239	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	4,286,816	0	0	4,286,816	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,226,097	0	0	1,226,097	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	1,146,608,260	109,356,857	66,196	1,256,031,313	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	3,460,918,001	621,129,680	904,516	4,082,952,197	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

CITY OF FORT MYERS

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,113,007,572
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	4,113,007,572
5	Other Additions to Operating Taxable Value	97,174,503
6	Other Deductions from Operating Taxable Value	127,229,878
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,082,952,197

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	761,433
10	Just Value of Centrally Assessed Private Car Line Property Value	209,279

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	33
12	Value of Transferred Homestead Differential	1,030,042

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	34,084	7,967

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	86	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	33	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	2,990	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	2,088	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	295	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District  
CITY OF SANIBEL

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

County  Municipality  
 School District  Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	4,624,238,049	74,419,950	0	4,698,657,999	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	33,770	0	0	33,770	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	1,660,000,281	0	0	1,660,000,281	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,511,681,743	0	0	2,511,681,743	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	452,522,255	0	0	452,522,255	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	214,041,487	0	0	214,041,487	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	51,465,974	0	0	51,465,974	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	4,913,635	0	0	4,913,635	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	3,377	0	0	3,377	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	1,445,958,794	0	0	1,445,958,794	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,460,215,769	0	0	2,460,215,769	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	447,608,620	0	0	447,608,620	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,353,786,560	74,419,950	0	4,428,206,510	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	61,025,000	0	0	61,025,000	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	60,968,960	0	0	60,968,960	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	1,400,000	0	0	1,400,000	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	13,201,882	0	13,201,882	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	59,190,748	591,585	0	59,782,333	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	59,106,166	6,609,283	0	65,715,449	31
32	Widows / Widowers Exemption (196.202, F.S.)	95,000	500	0	95,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	4,006,744	0	0	4,006,744	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	549,800	0	0	549,800	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	246,342,418	20,403,250	0	266,745,668	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	4,107,444,142	54,016,700	0	4,161,460,842	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:  
CITY OF SANIBEL

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,206,941,772
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	4,206,941,772
5	Other Additions to Operating Taxable Value	13,766,353
6	Other Deductions from Operating Taxable Value	59,247,283
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,161,460,842

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	7
12	Value of Transferred Homestead Differential	580,563

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,165	2,953

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	1	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	1,424	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	961	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	49	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* **Applicable only to County or Municipal Local Option Levies**

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

TOWN OF FORT MYERS BEACH

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

County  Municipality  
 School District  Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	2,844,639,025	41,728,109	0	2,886,367,134	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	724,129,938	0	0	724,129,938	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,796,470,978	0	0	1,796,470,978	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	320,164,473	0	0	320,164,473	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	3,873,636	0	0	3,873,636	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	128,101,321	0	0	128,101,321	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	39,785,686	0	0	39,785,686	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	7,021,379	0	0	7,021,379	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	596,028,617	0	0	596,028,617	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,756,685,292	0	0	1,756,685,292	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	313,143,094	0	0	313,143,094	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	3,254,489	0	0	3,254,489	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,669,111,492	41,728,109	0	2,710,839,601	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	55,225,000	0	0	55,225,000	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	54,881,828	0	0	54,881,828	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	3,191,350	0	0	3,191,350	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	8,817,579	0	8,817,579	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	32,715,842	2,715,331	0	35,431,173	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	20,231,648	706,501	0	20,938,149	31
32	Widows / Widowers Exemption (196.202, F.S.)	136,000	0	0	136,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	5,472,747	0	0	5,472,747	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	171,854,415	12,239,411	0	184,093,826	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	2,497,257,077	29,488,698	0	2,526,745,775	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.



The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

TOWN OF FORT MYERS BEACH

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	2,546,051,639
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	2,546,051,639
5	Other Additions to Operating Taxable Value	31,395,786
6	Other Deductions from Operating Taxable Value	50,701,650
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,526,745,775

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	7
12	Value of Transferred Homestead Differential	284,725

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,768	2,462

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	1,379	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	1,276	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	24	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	3	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* **Applicable only to County or Municipal Local Option Levies**

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District  
ALVA FIRE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

County  Municipality  
 School District  Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	400,291,023	36,448,532	0	436,739,555	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	106,290,725	0	0	106,290,725	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	29,760	0	0	29,760	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	140,279,518	0	0	140,279,518	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	56,138,861	0	0	56,138,861	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	97,552,159	0	0	97,552,159	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	11,239,790	0	0	11,239,790	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	185,249	0	0	185,249	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	1,411,327	0	0	1,411,327	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	6,501,810	0	0	6,501,810	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	2,976	0	0	2,976	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	129,039,728	0	0	129,039,728	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	55,953,612	0	0	55,953,612	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	96,140,832	0	0	96,140,832	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	287,638,958	36,448,532	0	324,087,490	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	1,478,513	0	1,478,513	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	60,536,685	75,248	0	60,611,933	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	9,138,635	1,424,883	0	10,563,518	31
32	Widows / Widowers Exemption (196.202, F.S.)	69,739	0	0	69,739	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	1,441,579	0	0	1,441,579	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	71,186,638	2,978,644	0	74,165,282	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	216,452,320	33,469,888	0	249,922,208	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

ALVA FIRE DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	248,264,367
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	248,264,367
5	Other Additions to Operating Taxable Value	11,024,617
6	Other Deductions from Operating Taxable Value	9,366,776
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	249,922,208

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	6
12	Value of Transferred Homestead Differential	79,196

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	3,188	279

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	770	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	5	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	350	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	25	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	72	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

BAYSHORE FIRE & RESCUE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                       Municipality  
 School District             Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	361,578,661	54,592,338	272,403	416,443,402	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	68,381,978	0	0	68,381,978	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	235,610	0	0	235,610	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	171,461,139	0	0	171,461,139	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	58,892,213	0	0	58,892,213	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	62,607,721	0	190,939	62,798,660	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	11,478,800	0	0	11,478,800	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	419,659	0	0	419,659	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	1,037,447	0	0	1,037,447	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	2,294,134	0	0	2,294,134	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	15,071	0	0	15,071	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	159,982,339	0	0	159,982,339	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	58,472,554	0	0	58,472,554	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	61,570,274	0	190,939	61,761,213	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	282,334,372	54,592,338	272,403	337,199,113	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	3,319,904	22,040	3,341,944	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	21,490,354	82,237	0	21,572,591	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	6,260,006	54,414	0	6,314,420	31
32	Widows / Widowers Exemption (196.202, F.S.)	46,500	0	0	46,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	2,073,566	8,370	0	2,081,936	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	29,870,426	3,464,925	22,040	33,357,391	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	252,463,946	51,127,413	250,363	303,841,722	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

BAYSHORE FIRE & RESCUE DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	305,885,487
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	305,885,487
5	Other Additions to Operating Taxable Value	3,834,307
6	Other Deductions from Operating Taxable Value	5,878,072
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	303,841,722

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	198,348
10	Just Value of Centrally Assessed Private Car Line Property Value	74,055

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	3
12	Value of Transferred Homestead Differential	59,093

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	2,880	893

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	356	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	20	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	524	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	32	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	57	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District  
BOCA GRANDE FIRE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

County  Municipality  
 School District  Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
1 Just Value (193.011, F.S.)	1,642,048,252	25,116,745	0	1,667,164,997	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	3,483,310	0	0	3,483,310	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	1,490	0	0	1,490	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	640,470,318	0	0	640,470,318	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	885,426,484	0	0	885,426,484	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	109,113,820	0	0	109,113,820	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	3,552,830	0	0	3,552,830	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	94,597,825	0	0	94,597,825	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,870,504	0	0	2,870,504	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	2,381,207	0	0	2,381,207	14
<b>Assessed Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	4,401	0	0	4,401	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	149	0	0	149	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	545,872,493	0	0	545,872,493	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	882,555,980	0	0	882,555,980	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	106,732,613	0	0	106,732,613	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	2,976,874	0	0	2,976,874	24
<b>Total Assessed Value</b>					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,538,142,510	25,116,745	0	1,563,259,255	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	1,413,128	0	1,413,128	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	34,359,232	117,347	0	34,476,579	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	25,646,681	14,515,129	0	40,161,810	31
32 Widows / Widowers Exemption (196.202, F.S.)	16,500	0	0	16,500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	2,523,272	0	0	2,523,272	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>					
41 Total Exempt Value (add 26 through 39)	62,545,685	16,045,604	0	78,591,289	40
<b>Total Taxable Value</b>					
42 Total Taxable Value (25 minus 40)	1,475,596,825	9,071,141	0	1,484,667,966	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

BOCA GRANDE FIRE DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,486,083,657
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	1,486,083,657
5	Other Additions to Operating Taxable Value	7,182,580
6	Other Deductions from Operating Taxable Value	8,598,271
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,484,667,966

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	4
12	Value of Transferred Homestead Differential	785,425

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	1,651	244

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	7	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	1	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	261	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	53	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	9	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	3	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

BONITA SPRINGS FIRE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
Just Value		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	8,018,228,062	291,533,980	689,680	8,310,451,722	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	68,095,859	0	0	68,095,859	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	384,621	0	0	384,621	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	90,777	0	90,777	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	3,243,442,649	0	0	3,243,442,649	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	3,732,042,542	0	0	3,732,042,542	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	974,262,391	0	483,798	974,746,189	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	265,042,387	0	0	265,042,387	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	109,282,229	0	0	109,282,229	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	14,503,525	0	0	14,503,525	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	2,065,393	0	0	2,065,393	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	34,068	0	0	34,068	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	9,078	0	9,078	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	2,978,400,262	0	0	2,978,400,262	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	3,622,760,313	0	0	3,622,760,313	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	959,758,866	0	483,798	960,242,664	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	7,563,018,902	291,452,281	689,680	7,855,160,863	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	29,927,941	55,653	29,983,594	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	87,797,753	695,828	0	88,493,581	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	111,835,494	22,254,624	0	134,090,118	31
32	Widows / Widowers Exemption (196.202, F.S.)	472,000	4,500	0	476,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	10,696,339	4,218	0	10,700,557	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	210,801,586	52,887,111	55,653	263,744,350	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	7,352,217,316	238,565,170	634,027	7,591,416,513	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.



The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

BONITA SPRINGS FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	7,604,938,379
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	7,604,938,379
5	Other Additions to Operating Taxable Value	125,939,980
6	Other Deductions from Operating Taxable Value	139,461,846
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	7,591,416,513

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	502,937
10	Just Value of Centrally Assessed Private Car Line Property Value	186,743

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	38
12	Value of Transferred Homestead Differential	1,782,227

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	35,028	7,183

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	83	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	30	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	5,093	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	2,773	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	108	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

CAPTIVA EROSION GENERAL FUND

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	1,307,348,484	16,639,286	0	1,323,987,770	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	267,581,304	0	0	267,581,304	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	913,149,525	0	0	913,149,525	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	126,168,640	0	0	126,168,640	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	449,015	0	0	449,015	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	33,111,747	0	0	33,111,747	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	12,121,896	0	0	12,121,896	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	3,579,755	0	0	3,579,755	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	234,469,557	0	0	234,469,557	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	901,027,629	0	0	901,027,629	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	122,588,885	0	0	122,588,885	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	377,516	0	0	377,516	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,258,463,587	16,639,286	0	1,275,102,873	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	2,217,705	0	2,217,705	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	931,537	135,548	0	1,067,085	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	3,717,406	5,000	0	3,722,406	31
32	Widows / Widowers Exemption (196.202, F.S.)	2,000	0	0	2,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	5,000	0	0	5,000	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	4,655,943	2,358,253	0	7,014,196	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	1,253,807,644	14,281,033	0	1,268,088,677	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

CAPTIVA EROSION GENERAL FUND

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,276,826,812
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	1,276,826,812
5	Other Additions to Operating Taxable Value	4,481,738
6	Other Deductions from Operating Taxable Value	13,219,873
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,268,088,677

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	2
12	Value of Transferred Homestead Differential	517,661

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	1,194	362

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	71	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	137	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	4	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	1	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

Value Data

Taxing District

CAPTIVA ISLAND FIRE CONTROL DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	1,307,348,484	16,639,286	0	1,323,987,770	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0	0	0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	267,581,304	0	0	267,581,304	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	913,149,525	0	0	913,149,525	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	126,168,640	0	0	126,168,640	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	449,015	0	0	449,015	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	33,111,747	0	0	33,111,747	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	12,121,896	0	0	12,121,896	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	3,579,755	0	0	3,579,755	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	0	0	0	0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	234,469,557	0	0	234,469,557	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	901,027,629	0	0	901,027,629	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	122,588,885	0	0	122,588,885	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	377,516	0	0	377,516	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,258,463,587	16,639,286	0	1,275,102,873	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	2,217,705	0	2,217,705	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	931,537	135,548	0	1,067,085	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	3,717,406	5,000	0	3,722,406	31
32	Widows / Widowers Exemption (196.202, F.S.)	2,000	0	0	2,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	5,000	0	0	5,000	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	4,655,943	2,358,253	0	7,014,196	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	1,253,807,644	14,281,033	0	1,268,088,677	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

CAPTIVA ISLAND FIRE CONTROL DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,276,826,812
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	1,276,826,812
5	Other Additions to Operating Taxable Value	4,481,738
6	Other Deductions from Operating Taxable Value	13,219,873
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,268,088,677

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	2
12	Value of Transferred Homestead Differential	517,661

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	1,194	362

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	0	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	71	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	137	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	4	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	1	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

ESTERO FIRE & RESCUE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	5,336,645,794	186,154,075	482,258	5,523,282,127	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	100,877,088	0	0	100,877,088	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	1,806,680	0	0	1,806,680	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	2,198,402,038	0	0	2,198,402,038	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,239,691,867	0	0	2,239,691,867	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	795,868,121	0	337,593	796,205,714	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	115,175,865	0	0	115,175,865	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	27,790,195	0	0	27,790,195	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	8,569,793	0	0	8,569,793	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	7,557,287	0	0	7,557,287	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	180,268	0	0	180,268	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	2,083,226,173	0	0	2,083,226,173	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,211,901,672	0	0	2,211,901,672	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	787,298,328	0	337,593	787,635,921	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	5,090,163,728	186,154,075	482,258	5,276,800,061	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	16,602,307	39,190	16,641,497	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	82,218,098	2,854,289	0	85,072,387	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	43,383,691	8,114,347	0	51,498,038	31
32	Widows / Widowers Exemption (196.202, F.S.)	297,000	2,500	0	299,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	7,921,091	0	0	7,921,091	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	13,650	0	0	13,650	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	133,833,530	27,573,443	39,190	161,446,163	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	4,956,330,198	158,580,632	443,068	5,115,353,898	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

ESTERO FIRE & RESCUE DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	5,144,468,505
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	5,144,468,505
5	Other Additions to Operating Taxable Value	48,263,567
6	Other Deductions from Operating Taxable Value	77,378,174
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	5,115,353,898

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	350,249
10	Just Value of Centrally Assessed Private Car Line Property Value	132,009

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	40
12	Value of Transferred Homestead Differential	1,194,757

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	23,972	2,532

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	444	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	42	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	3,945	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	1,768	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	46	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	1	0

\* Applicable only to County or Municipal Local Option Levies

Value Data

Taxing District

FORT MYERS BEACH FIRE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	3,308,623,495	82,992,632	0	3,391,616,127	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	174,950	0	0	174,950	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	918,387,964	0	0	918,387,964	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,974,483,326	0	0	1,974,483,326	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	400,318,594	0	0	400,318,594	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	15,258,661	0	0	15,258,661	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	161,590,950	0	0	161,590,950	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	41,907,429	0	0	41,907,429	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	7,313,351	0	0	7,313,351	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	17,495	0	0	17,495	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	756,797,014	0	0	756,797,014	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,932,575,897	0	0	1,932,575,897	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	393,005,243	0	0	393,005,243	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	12,832,891	0	0	12,832,891	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,095,228,540	82,992,632	0	3,178,221,172	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	10,694,326	0	10,694,326	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	39,436,548	2,734,661	0	42,171,209	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	22,762,217	785,848	0	23,548,065	31
32	Widows / Widowers Exemption (196.202, F.S.)	179,500	0	0	179,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	7,162,000	0	0	7,162,000	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	69,540,265	14,214,835	0	83,755,100	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	3,025,688,275	68,777,797	0	3,094,466,072	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.



The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

FORT MYERS BEACH FIRE DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,117,152,689
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	3,117,152,689
5	Other Additions to Operating Taxable Value	34,051,825
6	Other Deductions from Operating Taxable Value	56,738,442
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,094,466,072

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	7
12	Value of Transferred Homestead Differential	284,725

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	12,156	3,005

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	4	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	1,905	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	1,380	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	29	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	21	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District  
**FORT MYERS BEACH LIBRARY**

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                       Municipality  
 School District             Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	3,308,623,495	82,992,632	0	3,391,616,127	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	174,950	0	0	174,950	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	918,387,964	0	0	918,387,964	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,974,483,326	0	0	1,974,483,326	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	400,318,594	0	0	400,318,594	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	15,258,661	0	0	15,258,661	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	161,590,950	0	0	161,590,950	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	41,907,429	0	0	41,907,429	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	7,313,351	0	0	7,313,351	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	17,495	0	0	17,495	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	756,797,014	0	0	756,797,014	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,932,575,897	0	0	1,932,575,897	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	393,005,243	0	0	393,005,243	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	12,832,891	0	0	12,832,891	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,095,228,540	82,992,632	0	3,178,221,172	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	10,694,326	0	10,694,326	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	39,436,548	2,734,661	0	42,171,209	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	22,762,217	785,848	0	23,548,065	31
32	Widows / Widowers Exemption (196.202, F.S.)	179,500	0	0	179,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	7,162,000	0	0	7,162,000	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	69,540,265	14,214,835	0	83,755,100	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	3,025,688,275	68,777,797	0	3,094,466,072	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

FORT MYERS BEACH LIBRARY

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,117,152,689
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	3,117,152,689
5	Other Additions to Operating Taxable Value	34,051,825
6	Other Deductions from Operating Taxable Value	56,738,442
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,094,466,072

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	7
12	Value of Transferred Homestead Differential	284,725

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	12,156	3,005

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	4	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	1,905	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	1,380	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	29	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	21	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* **Applicable only to County or Municipal Local Option Levies**

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

FORT MYERS BEACH MOSQUITO

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	3,276,655,006	48,078,584	0	3,324,733,590	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	163,910	0	0	163,910	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	898,763,559	0	0	898,763,559	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,987,000,848	0	0	1,987,000,848	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	375,468,028	0	0	375,468,028	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	15,258,661	0	0	15,258,661	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	154,384,316	0	0	154,384,316	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	44,192,783	0	0	44,192,783	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	7,339,661	0	0	7,339,661	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	16,391	0	0	16,391	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	744,379,243	0	0	744,379,243	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,942,808,065	0	0	1,942,808,065	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	368,128,367	0	0	368,128,367	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	12,832,891	0	0	12,832,891	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,068,164,957	48,078,584	0	3,116,243,541	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	10,558,100	0	10,558,100	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	40,174,491	2,715,331	0	42,889,822	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	22,762,217	785,848	0	23,548,065	31
32	Widows / Widowers Exemption (196.202, F.S.)	162,500	0	0	162,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	7,949,444	0	0	7,949,444	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	71,048,652	14,059,279	0	85,107,931	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	2,997,116,305	34,019,305	0	3,031,135,610	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

FORT MYERS BEACH MOSQUITO

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,051,252,158
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	3,051,252,158
5	Other Additions to Operating Taxable Value	34,394,896
6	Other Deductions from Operating Taxable Value	54,511,444
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,031,135,610

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	8
12	Value of Transferred Homestead Differential	320,956

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	11,953	3,063

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	3	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	1,744	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	1,467	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	32	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	21	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

FORT MYERS SHORES FIRE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County  Municipality  
 School District  Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	700,589,926	538,201,414	0	1,238,791,340	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	21,456,159	0	0	21,456,159	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	71,470	0	0	71,470	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	36,605,064	0	36,605,064	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	267,164,627	0	0	267,164,627	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	275,278,774	0	0	275,278,774	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	136,618,896	0	0	136,618,896	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	12,168,651	0	0	12,168,651	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	1,761,393	0	0	1,761,393	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	1,198,040	0	0	1,198,040	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	777,136	0	0	777,136	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	7,147	0	0	7,147	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	1,830,253	0	1,830,253	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	254,995,976	0	0	254,995,976	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	273,517,381	0	0	273,517,381	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	135,420,856	0	0	135,420,856	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	664,718,496	503,426,603	0	1,168,145,099	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	4,526,407	0	4,526,407	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	8,694,197	5,344,864	0	14,039,061	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	37,945,902	2,176,650	0	40,122,552	31
32	Widows / Widowers Exemption (196.202, F.S.)	78,500	3,500	0	82,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	2,041,513	0	0	2,041,513	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	48,760,112	12,051,421	0	60,811,533	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	615,958,384	491,375,182	0	1,107,333,566	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

FORT MYERS SHORES FIRE DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,150,629,999
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	1,150,629,999
5	Other Additions to Operating Taxable Value	23,939,203
6	Other Deductions from Operating Taxable Value	67,235,636
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,107,333,566

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	100
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	7
12	Value of Transferred Homestead Differential	254,268

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	7,741	1,167

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	92	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	8	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	1,022	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	405	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	17	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

IONA MCGREGOR FIRE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                       Municipality  
 School District             Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
1 Just Value (193.011, F.S.)	6,454,013,050	235,307,322	0	6,689,320,372	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	13,701,239	0	0	13,701,239	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	9,807,565	0	0	9,807,565	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	3,183,630,021	0	0	3,183,630,021	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,299,392,313	0	0	2,299,392,313	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	946,069,702	0	0	946,069,702	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	1,412,210	0	0	1,412,210	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	288,965,400	0	0	288,965,400	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	35,438,858	0	0	35,438,858	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	7,026,291	0	0	7,026,291	14
<b>Assessed Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	119,368	0	0	119,368	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	104,826	0	0	104,826	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	2,894,664,621	0	0	2,894,664,621	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,263,953,455	0	0	2,263,953,455	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	939,043,411	0	0	939,043,411	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	1,189,464	0	0	1,189,464	24
<b>Total Assessed Value</b>					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	6,099,075,145	235,307,322	0	6,334,382,467	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	31,017,600	0	31,017,600	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	124,662,009	19,139,670	0	143,801,679	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	154,047,684	9,241,786	0	163,289,470	31
32 Widows / Widowers Exemption (196.202, F.S.)	960,215	10,500	0	970,715	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	18,128,670	8,634	0	18,137,304	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	79,106	0	0	79,106	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>					
41 Total Exempt Value (add 26 through 39)	297,877,684	59,418,190	0	357,295,874	40
<b>Total Taxable Value</b>					
42 Total Taxable Value (25 minus 40)	5,801,197,461	175,889,132	0	5,977,086,593	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.



The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

IONA MCGREGOR FIRE DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	5,944,338,162
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	5,944,338,162
5	Other Additions to Operating Taxable Value	122,053,012
6	Other Deductions from Operating Taxable Value	89,304,581
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	5,977,086,593

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	100
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	69
12	Value of Transferred Homestead Differential	5,799,042

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	38,905	7,843

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	47	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	44	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	7,969	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	3,268	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	106	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	1	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	1	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

LEE COUNTY HYACINTH CONTROL

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	63,941,007,415	4,217,124,935	4,843,663	68,162,976,013	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	816,016,102	0	0	816,016,102	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	26,604,018	0	0	26,604,018	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	40,270,568	0	40,270,568	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	24,938,510,507	0	0	24,938,510,507	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	25,803,233,832	0	0	25,803,233,832	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,315,197,070	0	3,540,411	12,318,737,481	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	41,445,886	0	0	41,445,886	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	2,052,098,027	0	0	2,052,098,027	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	442,374,631	0	0	442,374,631	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	234,461,028	0	0	234,461,028	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	33,525,539	0	0	33,525,539	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	819,148	0	0	819,148	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,187,729	0	2,187,729	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	22,886,412,480	0	0	22,886,412,480	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	25,360,859,201	0	0	25,360,859,201	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,080,736,042	0	3,540,411	12,084,276,453	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	34,918,709	0	0	34,918,709	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	60,397,271,119	4,179,042,096	4,843,663	64,581,156,878	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	336,722,059	349,831	337,071,890	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	2,223,335,266	225,269,398	0	2,448,604,664	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,483,245,039	160,855,953	0	1,644,100,992	31
32	Widows / Widowers Exemption (196.202, F.S.)	6,042,048	139,500	0	6,181,548	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	181,050,363	162,925	0	181,213,288	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	551,580	0	0	551,580	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,529,430	0	0	1,529,430	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	380,092	0	0	380,092	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	119,109	0	0	119,109	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	3,896,252,927	723,149,835	349,831	4,619,633,484	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	56,501,018,192	3,455,892,261	4,493,832	59,961,404,285	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

LEE COUNTY HYACINTH CONTROL

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	60,309,424,646
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	60,309,424,646
5	Other Additions to Operating Taxable Value	858,197,328
6	Other Deductions from Operating Taxable Value	1,206,217,689
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	59,961,404,285

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	251,960
9	Just Value of Centrally Assessed Railroad Property Value	3,684,568
10	Just Value of Centrally Assessed Private Car Line Property Value	1,159,095

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	456
12	Value of Transferred Homestead Differential	17,981,112

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	532,795	76,993

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,646	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	319	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	75,143	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	34,185	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	1,595	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	42	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	10	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

LEE COUNTY MOSQUITO CONTROL

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	60,664,352,409	4,169,046,351	4,843,663	64,838,242,423	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	816,016,102	0	0	816,016,102	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	26,440,108	0	0	26,440,108	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	40,270,568	0	40,270,568	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	24,039,746,948	0	0	24,039,746,948	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	23,816,232,984	0	0	23,816,232,984	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	11,939,729,042	0	3,540,411	11,943,269,453	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	26,187,225	0	0	26,187,225	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	1,897,713,711	0	0	1,897,713,711	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	398,181,848	0	0	398,181,848	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	227,121,367	0	0	227,121,367	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	33,525,539	0	0	33,525,539	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	802,757	0	0	802,757	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,187,729	0	2,187,729	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	22,142,033,237	0	0	22,142,033,237	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	23,418,051,136	0	0	23,418,051,136	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	11,712,607,675	0	3,540,411	11,716,148,086	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	22,085,818	0	0	22,085,818	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	57,329,106,162	4,130,963,512	4,843,663	61,464,913,337	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	326,163,959	349,831	326,513,790	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	2,183,160,775	222,554,067	0	2,405,714,842	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,460,482,822	160,070,105	0	1,620,552,927	31
32	Widows / Widowers Exemption (196.202, F.S.)	5,879,548	139,500	0	6,019,048	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	173,100,919	162,925	0	173,263,844	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	551,580	0	0	551,580	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,529,430	0	0	1,529,430	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	380,092	0	0	380,092	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	119,109	0	0	119,109	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	3,825,204,275	709,090,556	349,831	4,534,525,553	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	53,503,901,887	3,421,872,956	4,493,832	56,930,268,675	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

LEE COUNTY MOSQUITO CONTROL

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	57,258,172,488
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	57,258,172,488
5	Other Additions to Operating Taxable Value	823,830,091
6	Other Deductions from Operating Taxable Value	1,151,733,904
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	56,930,268,675

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	251,960
9	Just Value of Centrally Assessed Railroad Property Value	3,684,568
10	Just Value of Centrally Assessed Private Car Line Property Value	1,159,095

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	448
12	Value of Transferred Homestead Differential	17,660,156

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	520,842	73,930

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,646	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	316	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	73,399	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	32,718	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	1,563	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	21	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	10	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

LEHIGH ACRES FIRE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                       Municipality  
 School District             Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	2,589,871,402	227,839,557	0	2,817,710,959	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	96,979,208	0	0	96,979,208	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	1,502,640	0	0	1,502,640	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	110,022	0	110,022	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	869,675,831	0	0	869,675,831	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,220,160,104	0	0	1,220,160,104	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	401,553,619	0	0	401,553,619	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	35,507,075	0	0	35,507,075	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	12,437,318	0	0	12,437,318	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	19,793,756	0	0	19,793,756	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	5,911,019	0	0	5,911,019	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	152,646	0	0	152,646	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	11,002	0	11,002	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	834,168,756	0	0	834,168,756	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,207,722,786	0	0	1,207,722,786	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	381,759,863	0	0	381,759,863	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,429,715,070	227,740,537	0	2,657,455,607	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	11,640,252	0	11,640,252	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	65,877,892	60,957,477	0	126,835,369	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	89,928,446	11,218,543	0	101,146,989	31
32	Widows / Widowers Exemption (196.202, F.S.)	368,448	0	0	368,448	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	9,525,969	0	0	9,525,969	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	8,074	0	0	8,074	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	87,255	0	0	87,255	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	165,796,084	83,816,272	0	249,525,101	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	2,263,918,986	143,924,265	0	2,407,843,251	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

LEHIGH ACRES FIRE DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	2,373,285,108
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	2,373,285,108
5	Other Additions to Operating Taxable Value	59,959,697
6	Other Deductions from Operating Taxable Value	25,401,554
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,407,843,251

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	247,060
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	43
12	Value of Transferred Homestead Differential	540,768

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	129,131	4,014

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	385	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	17	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	7,090	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	4,029	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	74	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	1	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District  
MATLACHA-PINE ISLAND FIRE

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	1,396,053,995	58,603,752	0	1,454,657,747	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	44,072,633	0	0	44,072,633	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	55,130	0	0	55,130	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	125,995	0	125,995	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	633,970,959	0	0	633,970,959	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	567,215,509	0	0	567,215,509	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	146,254,210	0	0	146,254,210	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	4,485,554	0	0	4,485,554	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	72,207,730	0	0	72,207,730	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	4,446,964	0	0	4,446,964	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	6,823,518	0	0	6,823,518	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	2,207,410	0	0	2,207,410	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	5,265	0	0	5,265	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	12,600	0	12,600	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	561,763,229	0	0	561,763,229	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	562,768,545	0	0	562,768,545	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	139,430,692	0	0	139,430,692	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	3,784,378	0	0	3,784,378	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,269,959,519	58,490,357	0	1,328,449,876	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	4,480,001	0	4,480,001	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	25,378,610	429,607	0	25,808,217	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	15,864,809	3,464,203	0	19,329,012	31
32	Widows / Widowers Exemption (196.202, F.S.)	159,539	0	0	159,539	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	6,981,034	1,958	0	6,982,992	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,780	0	0	1,780	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	48,385,772	8,375,769	0	56,761,541	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	1,221,573,747	50,114,588	0	1,271,688,335	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.



The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

MATLACHA-PINE ISLAND FIRE

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,271,777,518
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	1,271,777,518
5	Other Additions to Operating Taxable Value	7,297,381
6	Other Deductions from Operating Taxable Value	7,386,564
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,271,688,335

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	100
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	13
12	Value of Transferred Homestead Differential	339,570

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	11,964	1,412

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	500	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	10	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	1,888	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	477	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	105	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	6	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

Value Data

Taxing District

NORTH FORT MYERS FIRE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	2,178,215,126	265,136,189	564,024	2,443,915,339	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	16,408,814	0	0	16,408,814	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	409,050	0	0	409,050	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	896,467,267	0	0	896,467,267	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	610,416,722	0	0	610,416,722	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	654,513,273	0	396,338	654,909,611	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	57,159,848	0	0	57,159,848	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	12,472,934	0	0	12,472,934	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	8,637,100	0	0	8,637,100	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	736,035	0	0	736,035	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	53,814	0	0	53,814	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	839,307,419	0	0	839,307,419	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	597,943,788	0	0	597,943,788	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	645,876,173	0	396,338	646,272,511	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,083,917,229	265,136,189	564,024	2,349,617,442	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	40,831,495	45,244	40,876,739	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	53,227,265	14,561,138	0	67,788,403	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	88,174,997	8,107,440	0	96,282,437	31
32	Widows / Widowers Exemption (196.202, F.S.)	641,606	95,500	0	737,106	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	11,046,841	120,549	0	11,167,390	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	12,000	0	0	12,000	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	153,102,709	63,716,122	45,244	216,864,075	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	1,930,814,520	201,420,067	518,780	2,132,753,367	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

NORTH FORT MYERS FIRE DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	2,172,861,030
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	2,172,861,030
5	Other Additions to Operating Taxable Value	39,588,098
6	Other Deductions from Operating Taxable Value	79,695,761
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,132,753,367

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	600
9	Just Value of Centrally Assessed Railroad Property Value	412,698
10	Just Value of Centrally Assessed Private Car Line Property Value	151,326

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	33
12	Value of Transferred Homestead Differential	594,644

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	24,710	11,536

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	112	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	25	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	5,252	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	2,118	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	67	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	1	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

SAN CARLOS PARK FIRE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County  Municipality  
 School District  Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
<b>Just Value</b>						
1	Just Value (193.011, F.S.)	2,898,135,270	259,731,973	623,567	3,158,490,810	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	70,546,478	0	0	70,546,478	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	1,112,530	0	0	1,112,530	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	3,174,438	0	3,174,438	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	1,128,516,399	0	0	1,128,516,399	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	912,134,000	0	0	912,134,000	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	785,825,863	0	441,282	786,267,145	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	66,697,783	0	0	66,697,783	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	17,836,678	0	0	17,836,678	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	2,606,866	0	0	2,606,866	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,217,580	0	0	1,217,580	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	111,193	0	0	111,193	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	308,877	0	308,877	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	1,061,818,616	0	0	1,061,818,616	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	894,297,322	0	0	894,297,322	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	783,218,997	0	441,282	783,660,279	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,740,663,708	256,866,412	623,567	2,998,153,687	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	14,113,294	48,811	14,162,105	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	197,158,922	47,179,661	0	244,338,583	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	41,662,291	2,993,001	0	44,655,292	31
32	Widows / Widowers Exemption (196.202, F.S.)	236,212	0	0	236,212	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	7,075,179	0	0	7,075,179	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	184,386	0	0	184,386	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	246,316,990	64,285,956	48,811	310,651,757	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	2,494,346,718	192,580,456	574,756	2,687,501,930	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

SAN CARLOS PARK FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	2,719,784,315
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	2,719,784,315
5	Other Additions to Operating Taxable Value	30,169,474
6	Other Deductions from Operating Taxable Value	62,451,859
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,687,501,930

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	200
9	Just Value of Centrally Assessed Railroad Property Value	462,581
10	Just Value of Centrally Assessed Private Car Line Property Value	160,986

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	12
12	Value of Transferred Homestead Differential	471,147

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	17,842	3,025

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	155	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	44	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	4,682	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	1,654	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	42	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	2	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

SANIBEL FIRE & RESCUE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
1 Just Value (193.011, F.S.)	4,624,238,049	74,419,950	0	4,698,657,999	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	33,770	0	0	33,770	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	1,660,000,281	0	0	1,660,000,281	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,511,681,743	0	0	2,511,681,743	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	452,522,255	0	0	452,522,255	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	214,041,487	0	0	214,041,487	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	51,465,974	0	0	51,465,974	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	4,913,635	0	0	4,913,635	14
<b>Assessed Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	3,377	0	0	3,377	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	1,445,958,794	0	0	1,445,958,794	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,460,215,769	0	0	2,460,215,769	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	447,608,620	0	0	447,608,620	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,353,786,560	74,419,950	0	4,428,206,510	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	13,201,882	0	13,201,882	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	59,190,748	591,585	0	59,782,333	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	59,106,166	6,609,283	0	65,715,449	31
32 Widows / Widowers Exemption (196.202, F.S.)	95,000	500	0	95,500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	4,006,744	0	0	4,006,744	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	549,800	0	0	549,800	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>					
41 Total Exempt Value (add 26 through 39)	122,948,458	20,403,250	0	143,351,708	40
<b>Total Taxable Value</b>					
42 Total Taxable Value (25 minus 40)	4,230,838,102	54,016,700	0	4,284,854,802	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

SANIBEL FIRE & RESCUE DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,330,464,182
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	4,330,464,182
5	Other Additions to Operating Taxable Value	13,116,353
6	Other Deductions from Operating Taxable Value	58,725,733
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,284,854,802

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	7
12	Value of Transferred Homestead Differential	580,563

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,165	2,953

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	1	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	1,424	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	961	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	49	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

Value Data

Taxing District

SANIBEL PUBLIC LIBRARY DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                       Municipality  
 School District             Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I	Column II	Column III	Column IV	
Just Value		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	4,624,238,049	74,419,950	0	4,698,657,999	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	33,770	0	0	33,770	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	1,660,000,281	0	0	1,660,000,281	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,511,681,743	0	0	2,511,681,743	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	452,522,255	0	0	452,522,255	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	214,041,487	0	0	214,041,487	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	51,465,974	0	0	51,465,974	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	4,913,635	0	0	4,913,635	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	3,377	0	0	3,377	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	1,445,958,794	0	0	1,445,958,794	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,460,215,769	0	0	2,460,215,769	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	447,608,620	0	0	447,608,620	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,353,786,560	74,419,950	0	4,428,206,510	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	61,025,000	0	0	61,025,000	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	60,968,960	0	0	60,968,960	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	13,201,882	0	13,201,882	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	59,190,748	591,585	0	59,782,333	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	59,106,166	6,609,283	0	65,715,449	31
32	Widows / Widowers Exemption (196.202, F.S.)	95,000	500	0	95,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	4,006,744	0	0	4,006,744	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	549,800	0	0	549,800	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	244,942,418	20,403,250	0	265,345,668	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	4,108,844,142	54,016,700	0	4,162,860,842	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.



The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

SANIBEL PUBLIC LIBRARY DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,208,316,772
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	4,208,316,772
5	Other Additions to Operating Taxable Value	13,766,353
6	Other Deductions from Operating Taxable Value	59,222,283
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,162,860,842

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	7
12	Value of Transferred Homestead Differential	580,563

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,165	2,953

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	1	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	1,424	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	961	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	49	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

SFL WATER MGMT-DISTRICT LEVY

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County  Municipality  
 School District  Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
1 Just Value (193.011, F.S.)	63,941,007,415	4,217,124,935	4,843,663	68,162,976,013	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	816,016,102	0	0	816,016,102	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	26,604,018	0	0	26,604,018	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	40,270,568	0	40,270,568	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	24,938,510,507	0	0	24,938,510,507	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	25,803,233,832	0	0	25,803,233,832	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,315,197,070	0	3,540,411	12,318,737,481	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	41,445,886	0	0	41,445,886	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	2,052,098,027	0	0	2,052,098,027	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	442,374,631	0	0	442,374,631	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	234,461,028	0	0	234,461,028	14
<b>Assessed Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	33,525,539	0	0	33,525,539	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	819,148	0	0	819,148	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,187,729	0	2,187,729	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	22,886,412,480	0	0	22,886,412,480	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	25,360,859,201	0	0	25,360,859,201	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,080,736,042	0	3,540,411	12,084,276,453	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	34,918,709	0	0	34,918,709	24
<b>Total Assessed Value</b>					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	60,397,271,119	4,179,042,096	4,843,663	64,581,156,878	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,766,902,109	0	0	3,766,902,109	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,695,379,459	0	0	2,695,379,459	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	336,722,059	349,831	337,071,890	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,223,335,266	225,269,398	0	2,448,604,664	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,483,245,039	160,855,953	0	1,644,100,992	31
32 Widows / Widowers Exemption (196.202, F.S.)	6,042,048	139,500	0	6,181,548	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	181,050,363	162,925	0	181,213,288	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	551,580	0	0	551,580	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,529,430	0	0	1,529,430	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	380,092	0	0	380,092	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	119,109	0	0	119,109	40
<b>Total Exempt Value</b>					
41 Total Exempt Value (add 26 through 39)	10,358,534,495	723,149,835	349,831	11,081,915,052	40
<b>Total Taxable Value</b>					
42 Total Taxable Value (25 minus 40)	50,038,736,624	3,455,892,261	4,493,832	53,499,122,717	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

SFL WATER MGMT-DISTRICT LEVY

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	53,789,587,020
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	53,789,587,020
5	Other Additions to Operating Taxable Value	917,287,319
6	Other Deductions from Operating Taxable Value	1,207,751,622
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	53,499,122,717

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	251,960
9	Just Value of Centrally Assessed Railroad Property Value	3,684,568
10	Just Value of Centrally Assessed Private Car Line Property Value	1,159,095

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	456
12	Value of Transferred Homestead Differential	17,981,112

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	532,795	76,993

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,646	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	319	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	75,143	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	34,185	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	1,595	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	42	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	10	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District  
**SOUTH TRAIL FIRE DISTRICT**

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                       Municipality  
 School District             Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value	Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
1 Just Value (193.011, F.S.)	4,800,082,892	490,021,098	623,406	5,290,727,396	1
<b>Just Value of All Property in the Following Categories</b>					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	44,378,450	0	0	44,378,450	2
3 Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4 Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	218,826	0	0	218,826	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6 Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7 Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8 Just Value of Homestead Property (193.155, F.S.)	1,902,087,030	0	0	1,902,087,030	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,146,368,622	0	0	1,146,368,622	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,707,029,964	0	436,400	1,707,466,364	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	93,923,564	0	0	93,923,564	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	13,211,632	0	0	13,211,632	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	51,544,786	0	0	51,544,786	14
<b>Assessed Value of All Property in the Following Categories</b>					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	627,217	0	0	627,217	15
16 Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17 Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	22,583	0	0	22,583	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19 Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20 Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21 Assessed Value of Homestead Property (193.155, F.S.)	1,808,163,466	0	0	1,808,163,466	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,133,156,990	0	0	1,133,156,990	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,655,485,178	0	436,400	1,655,921,578	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,597,455,434	490,021,098	623,406	5,088,099,938	25
<b>Exemptions</b>					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	47,856,983	50,661	47,907,644	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	197,203,447	11,248,670	0	208,452,117	30
31 Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	108,918,944	6,192,048	0	115,110,992	31
32 Widows / Widowers Exemption (196.202, F.S.)	509,329	21,000	0	530,329	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	12,389,517	15,133	0	12,404,650	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35 Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37 Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38 Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39 Disabled Veterans' Homestead Discount (196.082, F.S.)	57,261	0	0	57,261	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>					
41 Total Exempt Value (add 26 through 39)	319,078,498	65,333,834	50,661	384,462,993	40
<b>Total Taxable Value</b>					
42 Total Taxable Value (25 minus 40)	4,278,376,936	424,687,264	572,745	4,703,636,945	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

SOUTH TRAIL FIRE DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,738,224,389
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	4,738,224,389
5	Other Additions to Operating Taxable Value	62,613,834
6	Other Deductions from Operating Taxable Value	97,201,278
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,703,636,945

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	2,800
9	Just Value of Centrally Assessed Railroad Property Value	452,760
10	Just Value of Centrally Assessed Private Car Line Property Value	170,646

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	33
12	Value of Transferred Homestead Differential	764,720

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	27,246	8,058

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	123	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	14	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	5,067	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	2,162	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	106	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	2	0

\* Applicable only to County or Municipal Local Option Levies

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

TICE FIRE PROTECTION & RESCUE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	769,651,355	129,918,832	117,622	899,687,809	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	39,882,129	0	0	39,882,129	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	3,070	0	0	3,070	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	5,066	0	5,066	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	252,853,809	0	0	252,853,809	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	162,539,932	0	0	162,539,932	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	314,372,415	0	82,340	314,454,755	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	14,762,357	0	0	14,762,357	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,555,584	0	0	2,555,584	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	22,084,214	0	0	22,084,214	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,506,782	0	0	1,506,782	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	307	0	0	307	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	507	0	507	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	238,091,452	0	0	238,091,452	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	159,984,348	0	0	159,984,348	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	292,288,201	0	82,340	292,370,541	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	691,871,090	129,914,273	117,622	821,902,985	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	6,537,929	9,556	6,547,485	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	73,854,931	5,495,086	0	79,350,017	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	54,899,621	1,883,751	0	56,783,372	31
32	Widows / Widowers Exemption (196.202, F.S.)	102,972	0	0	102,972	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	3,763,609	500	0	3,764,109	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	303,333	0	0	303,333	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	132,924,466	13,917,266	9,556	146,851,288	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	558,946,624	115,997,007	108,066	675,051,697	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

TICE FIRE PROTECTION & RESCUE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	677,232,326
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	677,232,326
5	Other Additions to Operating Taxable Value	16,953,036
6	Other Deductions from Operating Taxable Value	19,133,665
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	675,051,697

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	100
9	Just Value of Centrally Assessed Railroad Property Value	85,427
10	Just Value of Centrally Assessed Private Car Line Property Value	32,195

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	12
12	Value of Transferred Homestead Differential	305,101

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	8,215	1,385

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	400	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	2	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	1,312	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	482	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	116	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

Value Data

Taxing District

UPPER CAPTIVA FIRE DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                       Municipality  
 School District             Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	196,544,368	666,798	0	197,211,166	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	1,030	0	0	1,030	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	25,231,083	0	0	25,231,083	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	156,205,648	0	0	156,205,648	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	14,436,371	0	0	14,436,371	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	670,236	0	0	670,236	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	3,727,821	0	0	3,727,821	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	459,117	0	0	459,117	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	294,655	0	0	294,655	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	0	0	0	0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	103	0	0	103	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	0	0	0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	21,503,262	0	0	21,503,262	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	155,746,531	0	0	155,746,531	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	14,141,716	0	0	14,141,716	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	573,896	0	0	573,896	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	191,965,508	666,798	0	192,632,306	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	0	0	0	0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	0	0	0	0	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	282,744	0	282,744	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	8,210,287	25,000	0	8,235,287	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	495,271	0	0	495,271	31
32	Widows / Widowers Exemption (196.202, F.S.)	0	0	0	0	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	5,000	0	0	5,000	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	0	0	0	0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	0	0	0	0	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0	0	0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	8,710,558	307,744	0	9,018,302	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	183,254,950	359,054	0	183,614,004	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.



The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

UPPER CAPTIVA FIRE DISTRICT

**Reconciliation of Preliminary and Final Tax Roll**

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	184,429,607
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	184,429,607
5	Other Additions to Operating Taxable Value	477,254
6	Other Deductions from Operating Taxable Value	1,292,857
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	183,614,004

**Selected Just Values**

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	0
9	Just Value of Centrally Assessed Railroad Property Value	0
10	Just Value of Centrally Assessed Private Car Line Property Value	0

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

**Homestead Portability**

11	# of Parcels Receiving Transfer of Homestead Differential	1
12	Value of Transferred Homestead Differential	134,300

**Total Parcels or Accounts**

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	891	64

**Property with Reduced Assessed Value**

14	Land Classified Agricultural (193.461, F.S.)	0	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	2	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	20	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	10	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	18	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	4	0

**Other Reductions in Assessed Value**

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	0	0

\* Applicable only to County or Municipal Local Option Levies

Value Data

Taxing District

WEST COAST INLAND NAVIGATION DISTRICT

County: Lee

Date Certified: **October 13, 2011**

Check one of the following:

- County                     Municipality  
 School District         Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)	63,941,007,415	4,217,124,935	4,843,663	68,162,976,013	1
<b>Just Value of All Property in the Following Categories</b>						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	816,016,102	0	0	816,016,102	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)	26,604,018	0	0	26,604,018	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	40,270,568	0	40,270,568	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	6
7	Just Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	7
8	Just Value of Homestead Property (193.155, F.S.)	24,938,510,507	0	0	24,938,510,507	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	25,803,233,832	0	0	25,803,233,832	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,315,197,070	0	3,540,411	12,318,737,481	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	41,445,886	0	0	41,445,886	11
<b>Assessed Value of Differentials</b>						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	2,052,098,027	0	0	2,052,098,027	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	442,374,631	0	0	442,374,631	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	234,461,028	0	0	234,461,028	14
<b>Assessed Value of All Property in the Following Categories</b>						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	33,525,539	0	0	33,525,539	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *	0	0	0	0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)	819,148	0	0	819,148	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,187,729	0	2,187,729	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0	0	0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)	0	0	0	0	20
21	Assessed Value of Homestead Property (193.155, F.S.)	22,886,412,480	0	0	22,886,412,480	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	25,360,859,201	0	0	25,360,859,201	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,080,736,042	0	3,540,411	12,084,276,453	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	34,918,709	0	0	34,918,709	24
<b>Total Assessed Value</b>						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	60,397,271,119	4,179,042,096	4,843,663	64,581,156,878	25
<b>Exemptions</b>						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,766,902,109	0	0	3,766,902,109	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	2,695,379,459	0	0	2,695,379,459	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	0	0	0	0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	336,722,059	349,831	337,071,890	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	2,223,335,266	225,269,398	0	2,448,604,664	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)	1,483,245,039	160,855,953	0	1,644,100,992	31
32	Widows / Widowers Exemption (196.202, F.S.)	6,042,048	139,500	0	6,181,548	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	181,050,363	162,925	0	181,213,288	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	551,580	0	0	551,580	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *	0	0	0	0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	1,529,430	0	0	1,529,430	36
37	Lands Available for Taxes (197.502, F.S.)	0	0	0	0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0	0	0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)	380,092	0	0	380,092	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	119,109	0	0	119,109	40
<b>Total Exempt Value</b>						
41	Total Exempt Value (add 26 through 39)	10,358,534,495	723,149,835	349,831	11,081,915,052	40
<b>Total Taxable Value</b>						
42	Total Taxable Value (25 minus 40)	50,038,736,624	3,455,892,261	4,493,832	53,499,122,717	41

\* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 2011 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll  
Parcels and Accounts

County: LEE

Date Certified: October 13, 2011

Taxing Authority:

WEST COAST INLAND NAVIGATION DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	53,789,587,020
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	0
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	0
4	Subtotal (1 + 2 - 3 = 4)	53,789,587,020
5	Other Additions to Operating Taxable Value	917,287,319
6	Other Deductions from Operating Taxable Value	1,207,751,622
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	53,499,122,717

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	251,960
9	Just Value of Centrally Assessed Railroad Property Value	3,684,568
10	Just Value of Centrally Assessed Private Car Line Property Value	1,159,095

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	456
12	Value of Transferred Homestead Differential	17,981,112

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	532,795	76,993

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,646	0
15	Land Classified High-Water Recharge (193.625, F.S.) *	0	0
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)	319	0
17	Pollution Control Devices (193.621, F.S.)	0	0
18	Historic Property used for Commercial Purposes (193.503, F.S.) *	0	0
19	Historically Significant Property (193.505, F.S.)	0	0
20	Homestead Property; <b>Parcels with Capped Value</b> (193.155, F.S.)	75,143	0
21	Non-Homestead Residential Property; <b>Parcels with Capped Value</b> (193.1554, F.S.)	34,185	0
22	Certain Residential and Non-Residential Property; <b>Parcels with Capped Value</b> (193.1555, F.S.)	1,595	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	42	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	0	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	10	0

\* Applicable only to County or Municipal Local Option Levies

The **2011** (tax year) **Ad Valorem Assessment Rolls Exemption Breakdown of** LEE County, Florida **Date Certified:** October 13, 2011

(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property			
			Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption		
1	§ 196.031(1)(a)	Real	\$25,000 Homestead Exemption	151,161	3,766,902,109	None	0	1
2	§ 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption	121,431	2,695,379,459	None	0	2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older	8,726	216,951,621	None	0	3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse	1,203	148,077,172	None	0	4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs	5	619,503	None	0	5
6	§ 196.095	Real	Licensed Child Care Facility in Enterprise Zone	8	1,529,430	None	0	6
7	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)	190	18,457,917	None	0	7
8	§ 196.183	Personal	\$25,000 Tangible Personal Property Exemption	None	0	68,832	337,071,890	8
9	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary	1,920	620,488,758	703	89,103,545	9
10	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes	None	0	None	0	10
11	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services	27	46,005,220	26	8,574,357	11
12	§ 196.1975	Real & Personal	Charitable Homes for the Aged	28	39,475,320	6	3,504,553	12
13	§ 196.1977	Real	Proprietary Continuing Care Facilities	None	0	None	0	13
14	§ 196.1978	Real & Personal	Affordable Housing Property	167	24,069,014	None	0	14
15	§ 196.198	Real & Personal	Educational Property	165	645,342,957	85	19,007,765	15
16	§ 196.1983	Real & Personal	Charter School	16	55,862,062	6	2,390,355	16
17	§ 196.1985	Real	Labor Union Education Property	1	76,660	None	0	17
18	§ 196.1986	Real	Community Center	6	5,086,773	None	0	18
19	§ 196.1987	Real & Personal	Biblical History Display Property	None	0	None	0	19
20	§ 196.199(1)(a)	Real & Personal	Federal Government Property	247	96,096,313	45	6,043,644	20
21	§ 196.199(1)(b)	Real & Personal	State Government Property	1,947	404,429,020	28	45,117,643	21
22	§ 196.199(1)(c)	Real & Personal	Local Government Property	4,917	1,524,568,262	236	174,108,111	22
23	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property	35	198,241,671	None	0	23
24	§ 196.1993	Real	Agreements with Local Governments for use of Public Property	None	0	None	0	24
25	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption	None	0	None	0	25
26	§ 196.1997	Real	Historic Property Improvements	15	4,286,816	None	0	26
27	§ 196.1998	Real	Historic Property Open to the Public	None	0	None	0	27
28	§ 196.1999	Personal	Space Laboratories & Carriers	None	0	None	0	28
29	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company	17	1,115,774	1	373,013	29
30	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation	78	45,722,501	12	37,902,365	30
31	§ 196.202	Real & Personal	Blind Exemption	158	78,000	2	1,000	31
32	§ 196.202	Real & Personal	Total & Permanent Disability Exemption	1,628	807,192	14	7,000	32
33	§ 196.202	Real & Personal	Widow's Exemption	9,999	5,019,201	255	127,500	33
34	§ 196.202	Real & Personal	Widower's Exemption	2,050	1,022,847	24	12,000	34
35	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption	2,764	13,010,579	45	154,925	35
36	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)	11	551,580	None	0	36
37	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)	None	0	None	0	37
38	§ 196.173	Real	Deployed Service Member's Homestead Exemption	4	119,109	None	0	38

Note: Centrally assessed property exemptions should be included in this table.

THE VALUE AND NUMBER OF PARCELS ON THE REAL PROPERTY COUNTYWIDE ASSESSMENT ROLL BY CATEGORY

DR-403PC

R. 06/11

LEE County, Florida

Date Certified: October 13, 2011

(Locally assessed real property only. Do not include personal property or centrally assessed property.)

	<b>Code 00</b> Vacant Residential	<b>Code 01</b> Single Family Residential	<b>Code 02</b> Mobile Homes	<b>Code 08</b> Multi-Family Less than 10 Units	<b>Code 03</b> Multi-Family 10 Units or More	<b>Code 04</b> Condominiums	
1	Just Value	\$ 2,388,273,251	33,175,360,501	943,376,065	1,208,191,672	279,206,858	12,734,588,820
2	Taxable Value for Operating Purposes	\$ 2,343,867,241	26,014,147,118	657,658,489	1,087,098,238	275,643,394	11,184,534,169
3	Number of Parcels	# 173,534	200,856	16,694	9,201	172	80,636
	<b>Code 05</b> Cooperatives	<b>Code 06 and 07</b> Ret. Homes and Misc. Res.	<b>Code 10</b> Vacant Commercial	<b>Code 11-39</b> Improved Commercial	<b>Code 40</b> Vacant Industrial	<b>Code 41-49</b> Improved Industrial	
4	Just Value	\$ 190,268,087	203,022,325	700,617,234	5,552,144,659	122,966,522	1,082,303,299
5	Taxable Value for Operating Purposes	\$ 127,558,090	199,697,251	679,528,074	5,486,784,163	119,920,825	1,077,324,426
6	Number of Parcels	# 3,565	1,544	6,924	6,960	688	2,805
	<b>Code 50-69</b> Agricultural	<b>Code 70-79</b> Institutional	<b>Code 80-89</b> Government	<b>Code 90</b> Leasehold Interests	<b>Code 91-97</b> Miscellaneous	<b>Code 99</b> Non-Agricultural Acreage	
7	Just Value	\$ 994,038,763	1,018,234,066	2,851,813,208	184,541,676	162,117,776	149,942,633
8	Taxable Value for Operating Purposes	\$ 169,946,316	131,283,205	1,518,489	44,911,611	101,929,943	145,853,525
9	Number of Parcels	# 3,646	2,166	6,900	55	1,460	846
10	<b>Total Real Property:</b>	Just Value 63,941,007,415	Taxable Value for Operating Purposes 49,849,204,567	Parcels 518,652			

(Sum lines 2, 5, and 8)

(Sum lines 3, 6, and 9)

Note: "Total real property Just Value above should equal page 1 of County form DR-403V, column I, line 1; Taxable value should equal page 1 of County form DR-403V, column I, line 42; Parcels should equal page 2 of County form DR-403V, column 1, line 13.

\* The following entries are for informational purposes only and are optional. Value amounts and parcel counts should be reported under the proper code above.

	<b>Code H.</b> Header	<b>Code N.</b> Notes	<b>Code S.</b> Spaces
11	Just Value	\$ 0	0
12	Taxable Value for Operating Purposes	\$	
13	Number of Parcels	# 6,642	7,501
	<b>Time Share Fee</b>	<b>Time Share Non-Fee</b>	<b>Common Area</b>
14	Just Value	\$ 249,970,914	
15	Taxable Value for Operating Purposes	\$ 242,753,503	
16	Number of Parcels	# 38	
17	Number of Units per year	# 1246	

**RECAPITULATION OF TAXES AS EXTENDED ON THE 2011 TAX ROLLS; MUNICIPALITIES**

- |  |  |   |   |
|--|--|---|---|
| <p>A.</p> <ol style="list-style-type: none"> <li>1. Municipal Levy</li> <li>2. Municipality Levying for a Dependent Special District that is Municipal Wide</li> <li>3. Municipality Levying for a Dependent Special District that is Less than Municipal Wide</li> <li>4. Municipal Levy Less Than Municipal Wide</li> </ol> <p>NOTICE: All Independent Special Districts should be reported on DR-403 CC</p> | <p>B.</p> <ol style="list-style-type: none"> <li>1. Operating Millage</li> <li>2. Debt Service Millage</li> <li>3. Non-Ad Valorem Assessment Rate / Basis</li> </ol> | <p>C.</p> <ol style="list-style-type: none"> <li>1. Millage Subject to a Cap</li> <li>2. Millage not Subject to a Cap</li> <li>3. Non-Ad Valorem Assessment Rate / Basis</li> </ol> | <p>D.</p> <ol style="list-style-type: none"> <li>1. Non-Voted Millage</li> <li>2. Voted Millage</li> <li>3. Non-Ad Valorem Assessment Rate / Basis</li> </ol> |
|--|--|---|---|

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the four code columns. Be as descriptive as possible; separately list the various millages of each municipal taxing authority according to the characteristics coded above. Total the levies for all municipalities included herein. All dependent special districts and voter approved debt payments should be listed with the appropriate municipality. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

CODES				NAME OF MUNICIPALITY OR DISTRICT, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or Other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
A	B	C	D						
1	1	1	1	City of Cape Coral	7.9570	8,570,958,782		68,199,119	38,627
1	1	1	1	City of Fort Myers	8.4000	4,082,952,197		34,296,798	56,445
1	1	1	1	City of Sanibel	2.1038	4,161,460,842		8,754,881	835
1	2	2	2	City of Sanibel - Sewer Voted Debt Service	0.2360	4,161,460,842		982,105	94
1	2	2	2	City of Sanibel - Land Acquisition Debt Service	0.0599	4,161,460,842		249,272	24
1	2	2	2	City of Sanibel - Rec Center Voted Debt Service	0.1263	4,161,460,842		525,593	50
1	1	1	1	City of Bonita Springs	0.8273	7,015,168,179		5,803,649	3,449
1	1	1	1	Town of Fort Myers Beach	0.8144	2,526,745,775		2,057,782	606
				TOTAL MUNICIPALITIES				<b>120,869,199</b>	<b>100,130</b>

**LEE COUNTY**

Date Certified: October 13, 2011

SHEET NO. 1 OF 1

**RECAPITULATION OF TAXES AS EXTENDED ON THE 2011 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS**

- |   |   |  |  |  |
|---|---|--|--|--|
| <p>A.<br/>1. County Commission Levy<br/>2. School Board Levy<br/>3. Independent Special District Levy<br/>4. County Commission Levy for a Dependent Special District<br/>5. MSBU / MSTU</p> | <p>B.<br/>1. County-Wide Levy<br/>2. Less than County-Wide Levy<br/>3. Multi-County District Levying County-Wide<br/>4. Multi-County District Levying Less than County-Wide</p> | <p>C.<br/>1. Operating Millage<br/>2. Debt Service Millage<br/>3. Non-Ad Valorem Assessment Rate/Basis</p> | <p>D.<br/>1. Millage Subject to a Cap<br/>2. Millage Not Subject to a Cap<br/>3. Non-Ad Valorem Assessment</p> | <p>E.<br/>1. Non-Voted Millage<br/>2. Voted Millage<br/>3. Non-Ad Valorem Assessment</p> |
|---|---|--|--|--|

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the five code columns. Be as descriptive as possible; separately list each taxing authority in your county according to the characteristics above. List all county commission millages first, then, all school district millages, all dependent special district millages, including municipal service taxing unit millages, and all independent special district millages, including water management district and basin millages. **Millages with like characteristics, i.e. voted or non-voted, county-wide or less than county-wide, should be listed together within the above categories. Total all taxes levied.** All voter approved debt payments should be specified and listed with the appropriate taxing authority or special district. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments that are included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

CODES					NAME OF TAXING AUTHORITY, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
A	B	C	D	E						
1	1	1	1	1	Lee County General Revenue	3.6506	53,309,590,660		194,611,992	144,481
1	2	1	1	1	Lee County All Hazards	0.0693	35,524,843,725		2,461,872	1,909
1	2	1	1	1	Lee County Library	0.3541	46,207,259,796		16,361,991	13,515
1	2	1	1	1	Lee County Unincorporated MSTU	0.8398	26,926,465,379		22,612,846	19,058
					<b>TOTAL COUNTY COMMISSION</b>				<b>236,048,701</b>	<b>178,963</b>
2	1	1	1	1	Lee County School Board					
					(I) State	5.6060	56,731,153,199		318,034,845	221,871
					(II) Local	2.2480	56,731,153,199		127,531,632	88,970
					<b>TOTAL SCHOOL BOARD</b>				<b>445,566,477</b>	<b>310,841</b>
					<b>TOTAL BOCC &amp; SCHOOL</b>				<b>681,615,178</b>	<b>489,804</b>

**RECAPITULATION OF TAXES AS EXTENDED ON THE 2011 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS**

- A.  
 1. County Commission Levy  
 2. School Board Levy  
 3. Independent Special District Levy  
 4. County Commission Levy for a Dependent Special District  
 5. MSBU / MSTU

- B.  
 1. County-Wide Levy  
 2. Less than County-Wide Levy  
 3. Multi-County District Levying County-Wide  
 4. Multi-County District Levying Less than County-Wide

- C.  
 1. Operating Millage  
 2. Debt Service Millage  
 3. Non-Ad Valorem Assessment Rate/Basis

- D.  
 1. Millage Subject to a Cap  
 2. Millage Not Subject to a Cap  
 3. Non-Ad Valorem Assessment

- E.  
 1. Non-Voted Millage  
 2. Voted Millage  
 3. Non-Ad Valorem Assessment

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the five code columns. Be as descriptive as possible; separately list each taxing authority in your county according to the characteristics above. List all county commission millages first, then, all school district millages, all dependent special district millages, including municipal service taxing unit millages, and all independent special district millages, including water management district and basin millages. **Millages with like characteristics, i.e. voted or non-voted, county-wide or less than county-wide, should be listed together within the above categories. Total all taxes levied.** All voter approved debt payments should be specified and listed with the appropriate taxing authority or special district. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments that are included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

CODES					NAME OF TAXING AUTHORITY, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
A	B	C	D	E						
3	2	1	1	1	ALVA FIRE	3.0000	249,922,208		749,767	337
3	2	1	1	1	BAYSHORE FIRE	3.5000	303,841,722		1,063,446	576
3	4	1	1	1	BOCA GRANDE FIRE	1.2380	1,484,667,966		1,838,019	155
3	2	1	1	1	BONITA SPRINGS FIRE	2.2353	7,591,416,513		16,969,093	9,340
3	2	1	1	1	CAPTIVA EROSION	0.2823	1,268,088,677		357,981	34
3	2	1	1	1	CAPTIVA FIRE	1.1200	1,268,088,677		1,420,259	135
3	2	1	1	1	ESTERO FIRE	2.1500	5,115,353,898		10,998,011	6,281
3	2	1	1	1	FT. MYERS BEACH FIRE	2.5700	3,094,466,072		7,952,778	2,606
3	2	1	1	1	FT. MYERS BEACH LIBRARY	0.4999	3,094,466,072		1,546,924	507
3	2	1	1	1	FT. MYERS BEACH MOSQUITO	0.0878	3,031,135,610		266,134	88
3	2	1	1	1	FT. MYERS SHORES FIRE	2.0000	1,107,333,566		2,214,667	1,169
3	2	1	1	1	IONA MCGREGOR FIRE	2.5000	5,977,086,593		14,942,716	6,470
3	1	1	1	1	LEE COUNTY HYACINTH	0.0310	59,961,404,285		1,858,804	1,227
3	2	1	1	1	LEE COUNTY MOSQUITO	0.2388	56,930,268,675		13,594,948	9,212
3	2	1	1	1	LEHIGH ACRES FIRE	3.0000	2,407,843,251		7,223,530	10,118
3	2	1	1	1	MATLACHA-PINE ISLAND FIRE	3.0000	1,271,688,335		3,815,065	1,686
3	2	1	1	1	NORTH FORT MYERS FIRE	2.5000	2,132,753,367		5,331,883	3,835
3	2	1	1	1	SAN CARLOS PARK FIRE	3.0000	2,687,501,930		8,062,506	6,725
3	2	1	1	1	SANIBEL FIRE	0.9446	4,284,854,802		4,047,474	375
3	2	1	1	1	SANIBEL PUBLIC LIBRARY	0.3750	4,162,860,842		1,561,073	149
3	2	1	1	1	SO. TRAIL FIRE	2.0000	4,703,636,945		9,407,274	13,106
3	2	1	1	1	TICE FIRE	3.0000	675,051,697		2,025,155	4,219
3	2	1	1	1	UPPER CAPTIVA FIRE	3.1470	183,614,004		577,833	192



**RECAPITULATION OF TAXES AS EXTENDED ON THE 2011 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS**

- |   |   |  |  |  |
|---|---|--|--|--|
| <p>A.<br/>1. County Commission Levy<br/>2. School Board Levy<br/>3. Independent Special District Levy<br/>4. County Commission Levy for a Dependent Special District<br/>5. MSBU / MSTU</p> | <p>B.<br/>1. County-Wide Levy<br/>2. Less than County-Wide Levy<br/>3. Multi-County District Levying County-Wide<br/>4. Multi-County District Levying Less than County-Wide</p> | <p>C.<br/>1. Operating Millage<br/>2. Debt Service Millage<br/>3. Non-Ad Valorem Assessment Rate/Basis</p> | <p>D.<br/>1. Millage Subject to a Cap<br/>2. Millage Not Subject to a Cap<br/>3. Non-Ad Valorem Assessment</p> | <p>E.<br/>1. Non-Voted Millage<br/>2. Voted Millage<br/>3. Non-Ad Valorem Assessment</p> |
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The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the five code columns. Be as descriptive as possible; separately list each taxing authority in your county according to the characteristics above. List all county commission millages first, then, all school district millages, all dependent special district millages, including municipal service taxing unit millages, and all independent special district millages, including water management district and basin millages. **Millages with like characteristics, i.e. voted or non-voted, county-wide or less than county-wide, should be listed together within the above categories. Total all taxes levied.** All voter approved debt payments should be specified and listed with the appropriate taxing authority or special district. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments that are included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

CODES					NAME OF TAXING AUTHORITY, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
A	B	C	D	E						
3	3	1	1	1	SO. FL. WATER MGMT. - DISTRICT LEVY	0.1785	53,499,122,717		9,549,593	7,065
3	3	1	1	1	SO. FL. WATER MGMT. - OKEECHOBEE BASIN	0.1954	53,499,122,717		10,453,729	7,733
3	3	1	1	1	SO. FL. WATER MGMT. - EVERGLADES	0.0624	53,499,122,717		3,338,345	2,470
3	3	1	1	1	WEST COAST INLAND NAVIGATION	0.0394	53,499,122,717		2,107,865	1,559
					<b>TOTAL INDEPENDENT SPECIAL DISTRICTS</b>				<b>143,274,872</b>	<b>97,369</b>

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A	B	C	D	E						
5	2	1	1	1	ALABAMA GROVES LIGHT - MSTU	1.2243	10,333,574		12,651	10
5	2	1	1	1	BAYSHORE ESTATES LIGHT - MSTU	2.7156	2,427,441		6,592	None
5	2	1	1	1	BILLY CRK COMM CENTER LGT - MSTU	0.2632	80,933,285		21,302	82
5	2	1	1	1	BIRKDALE LIGHT - MSTU	0.5538	14,547,546		8,056	1
5	2	1	1	1	BURNT STORE FIRE - MSTU	2.0212	326,336,889		659,592	22
5	2	1	1	1	CHARLESTON PARK LIGHT - MSTU	2.0635	2,232,951		4,608	None
5	2	1	1	1	CITY OF CAPE CORAL SOLID WASTE MSTU	0.1292	8,598,378,346		1,110,910	627
5	2	1	1	1	CYPRESS LAKE LIGHT - MSTU	0.4671	28,350,137		13,242	25
5	2	1	1	1	DAUGHTREY'S CREEK LIGHT - MSTU	0.8597	14,409,996		12,388	None
5	2	1	1	1	FLAMINGO BAY LIGHT - MSTU	0.5301	12,815,797		6,794	4
5	2	1	1	1	FT. MYERS SHORES LIGHT - MSTU	0.3269	106,182,812		34,711	75
5	2	1	1	1	FT. MYERS VILLAS LIGHT - MSTU	0.4580	51,222,494		23,460	12
5	2	1	1	1	HARLEM HEIGHTS LIGHT - MSTU	0.6911	4,058,564		2,805	13
5	2	1	1	1	HENDRY CREEK LIGHT - MSTU	0.3180	17,608,092		5,599	3
5	2	1	1	1	HEIMAN APOLLO - MSTU	3.8449	1,043,917		4,014	1
5	2	1	1	1	IONA GARDENS LIGHT - MSTU	0.7594	5,622,312		4,270	None
5	1	1	1	1	LEE COUNTY PRESERVATION LANDS MSTU	0.5000	53,309,590,660		26,654,795	19,789
5	2	1	1	1	LEHIGH ACRES LIGHT - MSTU	0.4171	1,869,294,541		779,683	1,292
5	2	1	1	1	LOCHMOOR VILLAGE LIGHT - MSTU	0.9730	6,801,879		6,618	1
5	2	1	1	1	MARAVILLA FIRE DISTRICT - MSTU	4.0000	4,383,320		17,533	66
5	2	1	1	1	MID-METRO INDUSTRIAL PARK O&M SPEC IMP UT	0.3341	12,747,907		4,259	31
5	2	1	1	1	MOBILE HAVEN LIGHT - MSTU	0.8766	4,247,318		3,723	None
5	2	1	1	1	MORSE SHORES LIGHT - MSTU	0.5863	13,558,446		7,949	None
5	2	1	1	1	NE HURRICANE BAY MSTU	0.7969	106,670,421		85,006	12
5	2	1	1	1	NORTH FORT MYERS LIGHT - MSTU	0.1341	148,314,456		19,889	32

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A	B	C	D	E						
5	2	1	1	1	PAGE PARK LIGHT - MSTU	0.4375	18,582,648		8,130	52
5	2	1	1	1	PALM BEACH SPECIAL IMP UNIT - MSTU	0.0095	557,979,024		5,301	3
5	2	1	1	1	PALMETTO POINT LIGHT - MSTU	0.2484	80,842,701		20,081	None
5	2	1	1	1	PALMONA PARK LIGHT - MSTU	1.7499	18,566,743		32,490	75
5	2	1	1	1	PINE MANOR LIGHT - MSTU	1.7887	12,916,634		23,104	54
5	2	1	1	1	PORT EDISON LIGHT - MSTU	0.7740	8,120,627		6,285	None
5	2	1	1	1	RIVERDALE SHORES IMP. - MSTU	1.3367	7,693,621		10,284	17
5	2	1	1	1	RUSSELL PARK LIGHT - MSTU	1.2302	11,420,343		14,049	9
5	2	1	1	1	SAINT JUDE LIGHT - MSTU	0.3126	26,060,940		8,147	1
5	2	1	1	1	SAN CARLOS IMP. - MSTU	0.4613	317,403,128		146,418	201
5	2	1	1	1	SAN CARLOS ISLAND LIGHTING MSTU	0.0605	249,288,502		15,082	14
5	2	1	1	1	SKYLINE DR. LIGHT - MSTU	0.2070	266,380,911		55,141	40
5	2	1	1	1	TANGLEWOOD IMP. - MSTU	0.8910	30,858,613		27,495	1
5	2	1	1	1	TOWN AND RIVER IMP. - MSTU	0.2175	140,844,462		30,634	None
5	2	1	1	1	TRAILWINDS LIGHT - MSTU	0.7524	6,836,025		5,143	3
5	2	1	1	1	TROPIC ISLES LIGHT - MSTU	1.3885	11,396,843		15,825	8
5	2	1	1	1	USEPPA ISLAND FIRE - MSTU	2.3000	109,001,207		250,703	None
5	2	1	1	1	VILLA PALMS LIGHT - MSTU	0.8786	4,988,326		4,383	None
5	2	1	1	1	VILLA PINES LIGHT - MSTU	0.2898	14,128,218		4,094	None
5	2	1	1	1	WATERWAY ESTATES LIGHT - MSTU	0.5584	46,720,803		26,089	1
5	2	1	1	1	WATERWAY SHORES LIGHT - MSTU	1.2276	2,250,798		2,763	None
5	2	1	1	1	WHISKEY CREEK IMPROVEMENT - MSTU	0.9727	159,780,076		155,418	2
					<b>TOTAL DEPENDENT DISTRICTS</b>				<b>30,377,508</b>	<b>22,579</b>

**LEE COUNTY**

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SHEET NO.      OF 4

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A	B	C	D	E						
5	2	3	3	3	Anchorage Way MSBU	500.84 / Parcel	24.00 Units		12,020.16	0
3	2	3	3	3	Arborwood CDD	1.00 / Unit	2,253,285.32 Units		2,253,285.32	0
5	2	3	3	3	Bal Isle Sewer MSBU	1.00 / Unit	5,871.36 Units		5,871.36	0
3	2	3	3	3	Bay Creek CDD	1.00 / Unit	544,086.84 Units		544,086.84	0
3	2	3	3	3	Bayside Improvement CDD	1.00 / Unit	2,604,748.61 Units		2,604,748.61	0
3	2	3	3	3	Bella Vida CDD	1.00 / Unit	464,311.95 Units		464,311.95	0
3	2	3	3	3	Bonita Village CDD	1.00 / Unit	65,280.00 Units		65,280.00	0
5	2	3	3	3	Briarcrest Sewer MSBU	1.00 / Unit	35,224.40 Units		35,224.40	0
3	2	3	3	3	Brooks of Bonita Springs CDD	1.00 / Unit	2,643,664.21 Units		2,643,664.21	0
3	2	3	3	3	Brooks of Bonita Springs II CDD	1.00 / Unit	2,026,689.84 Units		2,026,689.84	0
3	2	3	3	3	Captiva Erosion Prevention District	1.00 / Unit	479,880.00 Units		479,880.00	0
3	2	3	3	3	Catalina at Winkler Preserve CDD	1.00 / Unit	371,851.32 Units		371,851.32	0
3	2	3	3	3	CFM CDD	1.00 / Unit	271,246.05 Units		271,246.05	0
5	2	3	3	3	Charlee Road MSBU	1.00 / Unit	11,367.29 Units		11,367.29	0
5	2	3	3	3	Cherry Blueberry Spec. Imp.	155.68 / Lot	120.00 Units		18,681.60	0
3	2	3	3	3	City of Fort Myers Residential Solid Waste	228.96 / Unit	15,979.00 Units		3,658,551.84	0
3	2	3	3	3	City of Sanibel Residential Solid Waste	1.00 / Unit	1,113,613.40 Units		1,113,613.40	0
3	2	3	3	3	Colonial Country Club CDD	1.00 / Unit	2,000,453.08 Units		2,000,453.08	0
3	2	3	3	3	Copper Oaks CDD	1.00 / Unit	388,835.28 Units		388,835.28	0
5	2	3	3	3	Coralee Avenue Waterline MSBU	1.00 / Unit	1,815.36 Units		1,815.36	0
5	2	3	3	3	Cottage Point Waterline MSBU	1.00 / Unit	10,244.99 Units		10,244.99	0
5	2	3	3	3	Country / Triple Crown Waterline MSBU	1.00 / Unit	15,891.70 Units		15,891.70	0
5	2	3	3	3	Country Estates U-3 Spec. Imp.	49.57 / Lot	48.00 Units		2,379.36	0

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A	B	C	D	E						
5	2	3	3	3	Country Lakes Spec. Lighting	42.89 / Unit	172.50 Units		7,398.53	0
3	2	3	3	3	County Line Drainage	51.20 / Acre	3,732.04 Units		191,080.45	0
5	2	3	3	3	Dewberry Road MSBU	222.85 / Unit	67.00 Units		14,930.95	0
5	2	3	3	3	Diplomat Parkway MSBU	1.00 / Unit	196,839.22 Units		196,839.22	0
3	4	3	3	3	East County Water Control District	105.15 / Acre	45,800.00 Units		4,815,870.00	0
3	4	3	3	3	East County Water Control Unit 2	105.15 / Unit	172.17 Units		18,103.68	0
3	2	3	3	3	East Mullock Creek Drainage District	30.10 / Acre	2,240.25 Units		67,431.53	0
5	2	3	3	3	Emily Lane Water and Sewer MSBU	1.00 / Unit	45,108.37 Units		45,108.37	0
5	2	3	3	3	Gasparilla Beach Renourishment MSBU	1.00 / Unit	90,042.38 Units		90,042.38	0
5	2	3	3	3	Gasparilla Island Special Improvement MSBU	0.0307 / Unit	1,460,839.97 Units		44,847.79	0
3	2	3	3	3	Gateway Services CDD	1.00 / Unit	3,961,233.02 Units		3,961,233.02	0
5	2	3	3	3	Golden Lakes Spec. Lighting	33.52 / Lot	134.00 Units		4,491.68	0
3	2	3	3	3	Habitat CDD	1.00 / Unit	854,572.81 Units		854,572.81	0
5	2	3	3	3	Harbor Road MSBU	1.00 / Unit	85,085.12 Units		85,085.12	0
3	2	3	3	3	Heritage Palms CDD	1.00 / Unit	457,050.00 Units		457,050.00	0
3	2	3	3	3	Heron's Glen Recreation CDD	1.00 / Unit	1,679,612.00 Units		1,679,612.00	0
5	2	3	3	3	Iona Shores Waterline MSBU	1.00 / Unit	4,529.30 Units		4,529.30	0
3	2	3	3	3	Laguna Lakes CDD	1.00 / Unit	727,414.38 Units		727,414.38	0
1	2	3	3	3	Lee County Solid Waste Assessment	1.00 / Unit	34,358,021.11 Units		34,358,021.11	0
3	2	3	3	3	Lucaya CDD	1.00 / Unit	427,894.70 Units		427,894.70	0
5	2	3	3	3	McGregor Isles O & M MSBU	1.00 / Unit	33,097.09 Units		33,097.09	0
5	2	3	3	3	McGregor Village Sewer MSBU	1.00 / Unit	8,614.34 Units		8,614.34	0
3	2	3	3	3	Mediterra North CDD	1.00 / Unit	766,610.79 Units		766,610.79	0

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A	B	C	D	E						
3	2	3	3	3	Mirada CDD	1.00 / Unit	21,276.60 Units		21,276.60	0
3	2	3	3	3	Miromar Lakes CDD	1.00 / Unit	4,581,884.36 Units		4,581,884.36	0
3	2	3	3	3	Moody River Estates CDD	1.00 / Unit	1,026,782.23 Units		1,026,782.23	0
5	2	3	3	3	NE Hurricane Bay Dredging MSBU	1.00 / Unit	23,538.08 Units		23,538.08	0
3	2	3	3	3	Parklands Lee CDD	1.00 / Unit	524,913.28 Units		524,913.28	0
3	2	3	3	3	Parklands West CDD	1.00 / Unit	1,013,581.59 Units		1,013,581.59	0
3	2	3	3	3	Paseo CDD	1.00 / Unit	697,253.32 Units		697,253.32	0
5	2	3	3	3	Pine Lake Spec. Lighting	92.81 / Lot	98.00 Units		9,095.38	0
5	2	3	3	3	Pinecrest/Riverview Road MSBU	1.00 / Unit	44,226.17 Units		44,226.17	0
3	2	3	3	3	Portico CDD	1.00 / Unit	343,067.37 Units		343,067.37	0
3	2	3	3	3	Potofino Cove CDD	1.00 / Unit	84,069.62 Units		84,069.62	0
5	2	3	3	3	Rainbow Farms Waterline MSBU	1.00 / Lot	5,102.90 Units		5,102.90	0
3	2	3	3	3	Renaissance CDD	1.00 / Unit	998,150.21 Units		998,150.21	0
3	2	3	3	3	River Forest Streetlight MSBU	64.03 / Unit	149.00 Units		9,540.47	0
3	2	3	3	3	River Hall CDD	1.00 / Unit	1,278,519.69 Units		1,278,519.69	0
3	2	3	3	3	River Ridge CDD	1.00 / Unit	449,441.98 Units		449,441.98	0
3	2	3	3	3	Sail Harbour CDD	1.00 / Unit	638,195.25 Units		638,195.25	0
3	2	3	3	3	San Carlos Estates Water Control District	517.71 / Acre	1,084.69 Units		561,554.86	0
5	2	3	3	3	San Carlos Island Drainage MSBU	1.00 / Unit	44,024.30 Units		44,024.30	0
3	2	3	3	3	Sanibel Estates Canal Trimming Dist.	1.00 / Unit	7,000.64 Units		7,000.64	0
3	2	3	3	3	Sanibel Isles Water Shadows Canal Dredging	1.00 / Unit	10,100.00 Units		10,100.00	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase I	1.00 / Unit	65,308.08 Units		65,308.08	0

**LEE COUNTY**

Date Certified: October 13, 2011

SHEET NO.      OF 4

**RECAPITULATION OF TAXES AS EXTENDED ON THE 2011 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS**

- |  |   |   |   |
|--|---|---|---|
| <p>A.<br/>1. Municipal Levy<br/>2. Municipality Levying for a Dependent Special District that is Municipal Wide<br/>3. Municipality Levying for a Dependent Special District that is Less than Municipal Wide<br/>4. Municipal Levy Less Than Municipal Wide<br/>NOTICE: All Independent Special Districts should be reported on DR-403 CC</p> | <p>B.<br/>1. Operating Millage<br/>2. Debt Service Millage<br/>3. Non-Ad Valorem Assessment</p> | <p>C.<br/>1. Millage Subject to a Cap<br/>2. Millage not Subject to a Cap<br/>3. Non-Ad Valorem Assessment Rate / Basis</p> | <p>D.<br/>1. Non-Voted Millage<br/>2. Voted Millage<br/>3. Non-Ad Valorem Assessment Rate / Basis</p> |
|--|---|---|---|

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the four code columns. Be as descriptive as possible; separately list the various millages of each municipal taxing authority according to the characteristics coded above. Total the levies for all municipalities included herein. All dependent special districts and voter approved debt payments should be listed with the appropriate municipality. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

CODES					NAME OF TAXING AUTHORITY, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
A	B	C	D	E						
3	2	3	3	3	Sanibel Sewer System Expansion Phase 2A	1.00 / Unit	23,437.44 Units		23,437.44	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 2B	1.00 / Unit	120,639.21 Units		120,639.21	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 2C	1.00 / Unit	135,788.08 Units		135,788.08	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 3A	1.00 / Unit	168,394.80 Units		168,394.80	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 3B	1.00 / Unit	214,761.12 Units		214,761.12	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 5	1.00 / Unit	94,079.17 Units		94,079.17	0
3	2	3	3	3	Shell Harbor & Sanibel Estates Canal Dredging	1.00 / Unit	16,320.00 Units		16,320.00	0
5	2	3	3	3	Sheltering Pines Spec. Imp.	79.75 / Lot	166.00 Units		13,238.50	0
5	2	3	3	3	South Pebble/Broken Arrow Road MSBU	1.00 / Unit	18,711.09 Units		18,711.09	0
3	2	3	3	3	Stoneybrook Comm. Dev. Dist.	1.00 / Unit	1,120,916.47 Units		1,120,916.47	0
3	2	3	3	3	Treeline Preserve CDD	1.00 / Unit	107,925.53 Units		107,925.53	0
5	2	3	3	3	University Overlay Landscape O & M	3.33 / Unit	47,318.00 Units		157,568.94	0
3	2	3	3	3	University Square Comm. Dev. Dist.	1.00 / Unit	2,346,721.14 Units		2,346,721.14	0
3	2	3	3	3	Vasari CDD	1.00 / Unit	1,161,332.53 Units		1,161,332.53	0
3	2	3	3	3	Verandah East CDD	1.00 / Unit	500,041.92 Units		500,041.92	0
3	2	3	3	3	Verandah West CDD	1.00 / Unit	1,190,824.56 Units		1,190,824.56	0
3	2	3	3	3	Village Walk of Bonita Springs CDD	1.00 / Unit	958,399.30 Units		958,399.30	0
5	2	3	3	3	Western Acres MSBU	1.00 / Unit	136,180.53 Units		136,180.53	0
5	2	3	3	3	Whiskey Creek Canal MSBU	1.00 / Unit	8,736.66 Units		8,736.66	0
<b>TOTAL NON AD VALOREM DISTRICTS</b>									<b>88,790,516.57</b>	

**LEE COUNTY**

Date Certified: October 13, 2011

SHEET NO. 1 OF 1

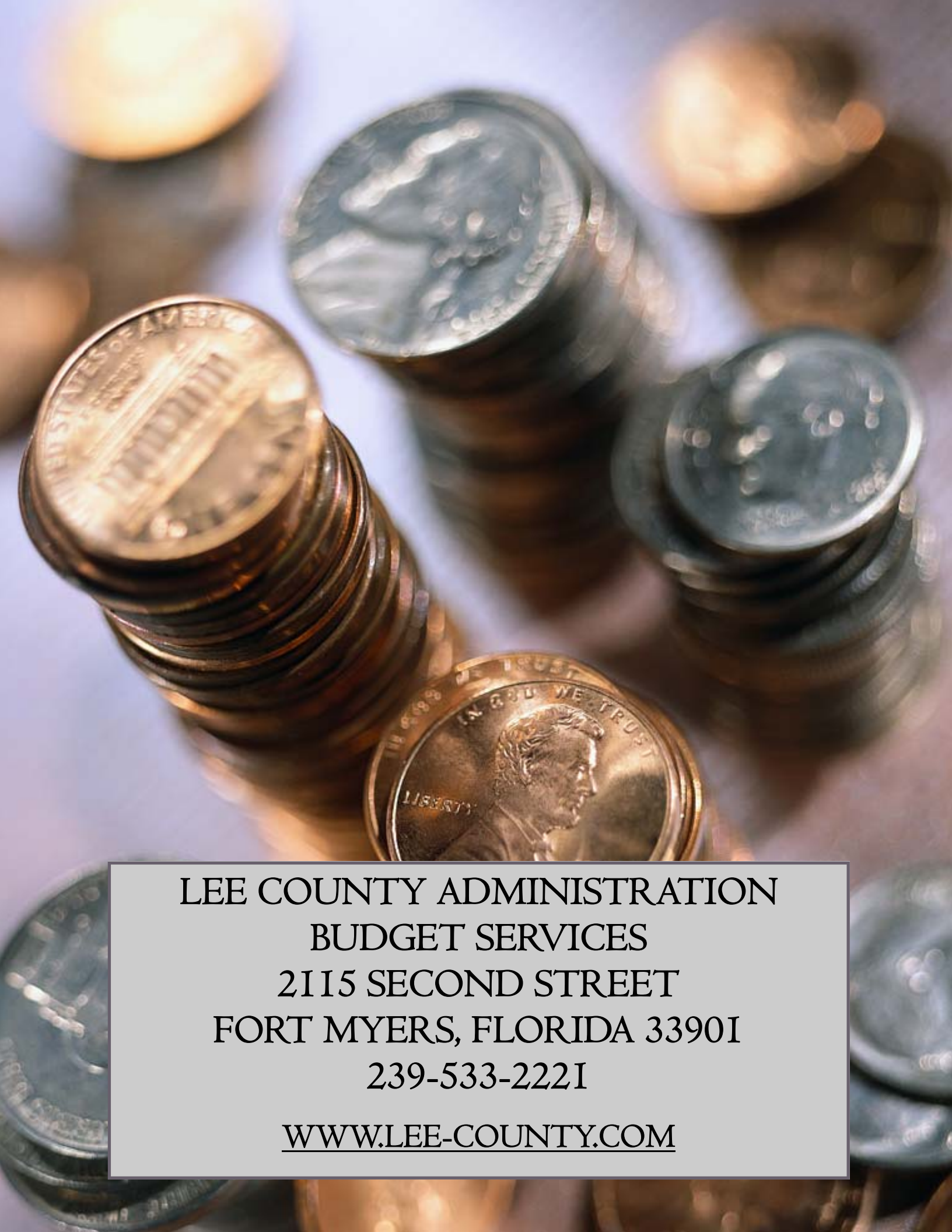
**RECAPITULATION OF TAXES AS EXTENDED ON THE 2011 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS**

- |   |   |  |  |  |
|---|---|--|--|--|
| <p>A.<br/>1. County Commission Levy<br/>2. School Board Levy<br/>3. Independent Special District Levy<br/>4. County Commission Levy for a Dependent Special District<br/>5. MSBU / MSTU</p> | <p>B.<br/>1. County-Wide Levy<br/>2. Less than County-Wide Levy<br/>3. Multi-County District Levying County-Wide<br/>4. Multi-County District Levying Less than County-Wide</p> | <p>C.<br/>1. Operating Millage<br/>2. Debt Service Millage<br/>3. Non-Ad Valorem Assessment Rate/Basis</p> | <p>D.<br/>1. Millage Subject to a Cap<br/>2. Millage Not Subject to a Cap<br/>3. Non-Ad Valorem Assessment</p> | <p>E.<br/>1. Non-Voted Millage<br/>2. Voted Millage<br/>3. Non-Ad Valorem Assessment</p> |
|---|---|--|--|--|

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the five code columns. Be as descriptive as possible; separately list each taxing authority in your county according to the characteristics above. List all county commission millages first, then, all school district millages, all dependent special district millages, including municipal service taxing unit millages, and all independent special district millages, including water management district and basin millages. **Millages with like characteristics, i.e. voted or non-voted, county-wide or less than county-wide, should be listed together within the above categories. Total all taxes levied.** All voter approved debt payments should be specified and listed with the appropriate taxing authority or special district. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments that are included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

CODES					NAME OF TAXING AUTHORITY, AND NATURE OF SPECIAL LEVY, IF APPLICABLE	MILLAGE or other Basis of Levy	TOTAL TAXABLE VALUE	TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S.	TOTAL TAXES LEVIED	PENALTIES UNDER §193.072
A	B	C	D	E						
					RECAP: TOTALS					
					TOTAL MUNICIPALITIES				120,869,199	
					TOTAL COUNTY				236,048,701	
					TOTAL SCHOOL				445,566,477	
					TOTAL INDEPENDENT SPECIAL DISTRICTS				143,274,872	
					TOTAL DEPENDENT DISTRICTS				30,377,508	
								SUBTOTAL	976,136,757	
					TOTAL PENALTIES				709,882	
					MINUS F.S. 197.212				(3,793)	
					ROUND OFF:				1,212	
					NON AD-VALOREM ASSESSMENTS				88,790,517	
								GRAND TOTAL	1,065,634,575	





LEE COUNTY ADMINISTRATION  
BUDGET SERVICES  
2115 SECOND STREET  
FORT MYERS, FLORIDA 33901  
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