



Revenue Manual

Fiscal Year 2015/2016



Lee County, Florida | 2115 Second Street | Fort Myers, Florida

LEE COUNTY COMMISSION

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FY2015-16 Revenue Manual

Prepared by Office of Management and Budget



FOREWORD

This is the Fiscal Year 2015-2016 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 and historical collections.

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

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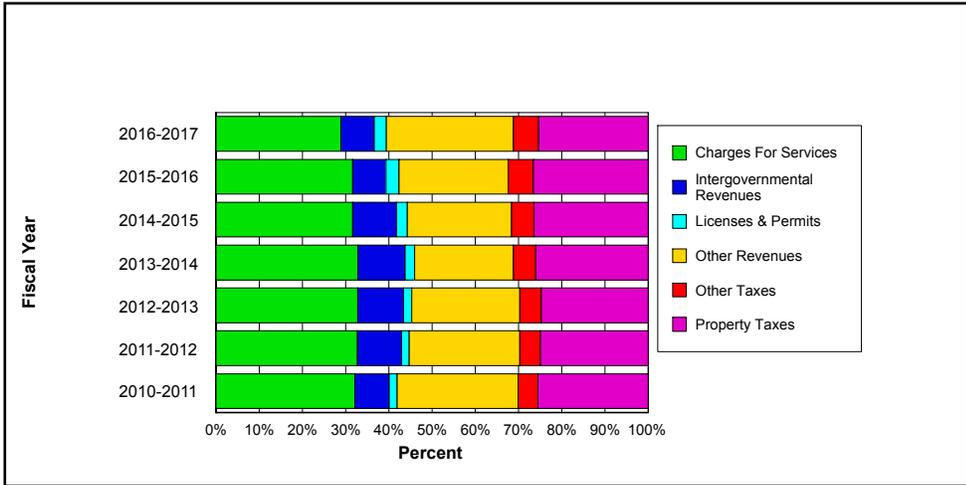
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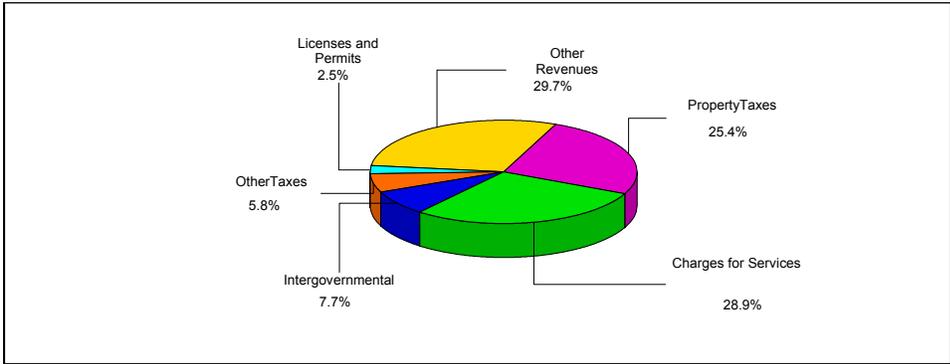
Section One

Revenues by Category

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY16-17 (Excludes Transfers and Reserves)



Percentage Distribution for FY16-17

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

<u>REVENUE TYPE</u>	<u>FY16-17 ADOPTED</u>	
Property Taxes	\$325,664,029	
Charges for Services	370,734,393	
Intergovernmental	99,124,289	
Other Taxes	74,658,446	
Licenses and Permits	31,597,084	
Other Revenues:		
Interfund Transfers	\$ 294,342,613	
Interest Earnings	2,774,814	
Constitutional Transfers and Misc Revenues	72,005,972	
Impact Fees	4,117,732	
Fines & Forfeitures	2,104,400	
Court and Related Services	3,996,000	
Rent & Royalties	843,843	
	<u>380,185,374</u>	
Total Current Revenues	\$1,281,963,615	61.5%
Less 5% Anticipated	(12,759,403)	
Fund Balance	<u>795,462,093</u>	<u>38.5%</u>
TOTAL ALL REVENUES	<u>\$2,064,666,305</u>	100.00%

REVENUES BY CATEGORY (continued)

Property Taxes account for 25.4% of the current revenues budgeted for FY16-17. The General Fund now includes Capital Improvement projects and Conservation 2020. The other major property tax levies are for the Unincorporated MSTU Fund, the Library Fund and the All Hazards Protection Fund. In addition, there are other small taxing districts such as street lighting districts, special improvement districts and 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 28.9% of current revenues.

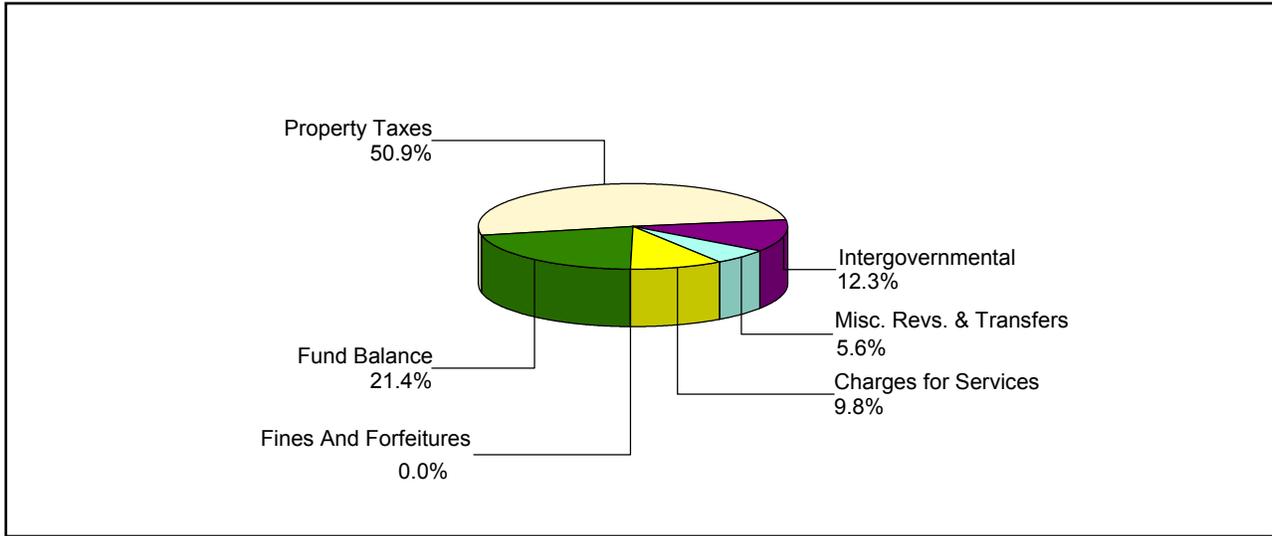
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 7.7% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 5.8% of the total current revenues.

Licenses and Permits are 2.5% 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 can include 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. Miscellaneous Revenues include donations and contributions, and internal allocations. Impact Fees are classified under Licenses and Permits, but has been separated out to illustrate here. Court Related Services are Charges for Service, but also has been separated out here.

GENERAL FUND REVENUE BY CATEGORY



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

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Actual	FY15-16 Unaudited Actual	FY16-17 Adopted
Property Taxes	\$ 187,541,127	\$ 186,791,109	\$ 219,275,056	\$ 233,681,163	\$ 251,043,539	\$ 261,586,130
Other Taxes	0	0	0	0	0	0
Intergovernmental	61,600,381	60,393,078	63,221,389	68,971,944	70,196,667	63,508,176
Misc Revs & Transfers	31,408,125	35,894,650	24,773,285	29,991,167	26,748,557	28,817,282
Charges for Services	39,704,886	37,708,699	46,467,117	48,146,182	48,731,739	50,378,107
Fines & Forfeitures	129,178	148,515	410,397	350,968	300,110	156,000
Current Revenues	\$ 320,383,697	\$ 320,936,051	\$ 354,147,244	\$ 381,141,424	\$ 397,020,612	\$ 404,445,695
Less 5% Anticipated						(3,000,000)
Fund Balance	197,558,406	145,222,257	109,546,720	121,106,355	134,598,117	109,806,967
TOTAL	\$ 517,942,103	\$ 466,158,308	\$ 463,693,964	\$ 502,247,779	\$ 531,618,729	\$ 511,252,662

The chart reflects adopted FY16-17 revenues in the General Fund. Projected revenues total \$511,252,662. Chart percentages are based on this total. Property Taxes account for 50.9% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 33.7% 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.

Key Revenues

	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16
Property Tax Revenue (\$millions)	\$ 187.7	\$ 215.4	\$ 247.5	\$ 287.9	\$ 315.5	\$ 375.8	\$ 464.4	\$ 462.4	\$ 398.9	\$ 307.9	\$ 264.3	\$ 254.4	\$ 252.7	\$ 272.0	\$ 289.0	\$ 305.1
General Fund Ad Valorem	116.9	134.2	153.8	179.6	206.3	242.8	304.4	338.9	297.0	228.9	194.9	187.5	186.8	219.3	233.7	251.1
Capital Improvement	13.8	15.9	18.2	21.3	24.8	31.6	39.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Conservation 20/20	13.5	15.5	17.8	20.8	24.2	30.9	43.3	46.4	40.7	31.4	26.7	25.8	25.6	0.0	0.0	0.0
Library	24.5	28.0	32.2	37.6	27.6	35.4	31.6	31.6	20.7	15.7	15.7	15.8	15.7	27.4	29.3	31.5
Unincorporated MSTU	16.4	18.7	21.8	24.9	28.5	30.1	38.9	38.8	35.1	26.8	22.8	21.8	21.6	22.1	23.4	20.5
Sales Tax	29.6	31.4	32.5	37.2	41.2	45.3	42.2	36.5	32.1	31.8	33.5	36.1	38.7	42.1	45.2	46.4
State Revenue Sharing	9.4	9.5	9.9	11.1	11.9	13.2	13.3	12.6	11.3	11.1	11.4	12.2	12.8	13.8	14.6	15.4
FPL Electric Franchise Fee	4.8	4.9	5.5	6.0	6.9	8.8	9.4	9.2	9.3	8.4	8.4	8.0	8.4	13.1	13.3	11.2
LCEC Electric Franchise Fee														3.2	6.2	6.1
Ambulance Fees	8.1	8.9	8.3	11.3	13.9	14.0	13.5	16.0	17.3	17.7	17.6	19.4	19.5	21.0	19.5	21.8
Communications Services Tax	1.8	6.2	7.5	6.5	8.6	9.5	10.5	10.9	10.9	10.1	9.8	9.6	9.6	9.6	9.3	8.7
Gas Taxes	21.3	22.6	23.7	25.6	27.4	28.4	27.9	26.3	25.5	24.8	24.6	24.9	25.8	26.8	28.7	29.5
Tourist Tax	11.8	10.8	11.1	12.3	11.6	18.7	23.0	23.8	21.9	22.8	24.0	26.7	28.5	33.2	37.6	39.6
Tolls	29.1	30.2	31.9	33.3	43.6	41.0	41.0	37.8	36.7	36.2	36.3	36.9	38.0	40.3	42.0	43.2
Impact Fees :																
Road Impact Fees	11.2	11.8	16.5	27.9	43.8	37.9	32.5	12.9	6.2	2.4	1.2	2.3	1.8	2.0	2.3	3.7
Regional Park Impact Fees	1.3	2.3	3.0	4.0	6.6	7.8	2.9	0.6	0.3	0.3	0.3	0.5	0.4	0.4	0.6	0.8
Community Park Impact Fees	2.9	3.1	4.3	5.7	9.2	8.9	3.3	0.7	0.3	0.3	0.3	0.5	0.3	0.2	0.5	0.5

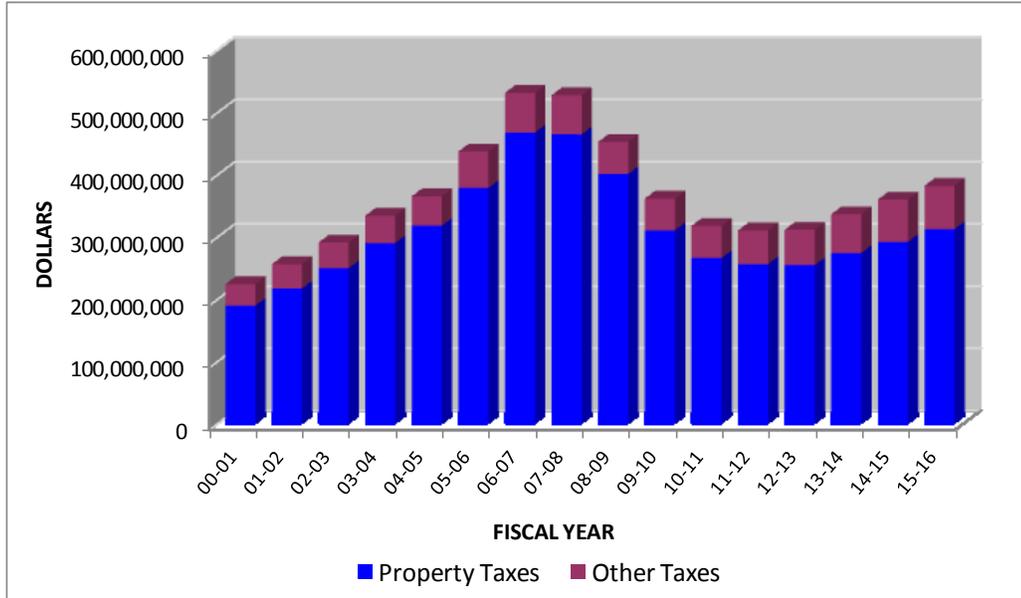


Section Two

Major Revenue Categories with Historical Comparisons

TAX REVENUE

ACTUAL COLLECTIONS



Property Tax

The General Revenue property tax is a countywide tax. The Unincorporated MSTU, Library and All Hazards Property Taxes are major non-countywide property taxes. In addition there are special district property taxes (Solid Waste Municipal Service Taxing Units (MSTU's), Fire Protection District MSTU's and Lighting and Special Improvement Districts). The largest revenue comes from the General Fund. Changes in valuation are listed below.

Fiscal Year	Countywide (In Billions)	Percent Change	Unincorporated (In Billions)	Percent Change
00-01	27.919	10.5%	14.024	(10.7%)
01-02	31.878	14.2%	16.009	14.2%
02-03	36.917	15.8%	18.580	16.1%
03-04	43.197	17.0%	21.253	14.4%
04-05	50.267	16.4%	24.447	15.0%
05-06	64.079	27.5%	31.152	27.4%
06-07	89.679	40.0%	43.467	39.5%
07-08	96.488	7.6%	48.128	10.7%
08-09	84.528	(12.4%)	43.473	(9.7%)
09-10	64.925	(23.2%)	33.076	(23.9%)
10-11	55.728	(14.2%)	28.271	(14.5%)
11-12	53.310	(4.3%)	26.926	(4.8%)
12-13	52.934	(0.7%)	26.562	(1.4%)
13-14	54.632	3.2%	27.305	2.8%
14-15	58.369	6.4%	28.880	5.5%
15-16	62.686	7.4%	25.200	(12.7%)
16-17	67,958	8.4%	27,273	8.2%

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 FY16-17 (using the October, 2016 finalized figure) is equivalent to \$67,957,943 in taxes, based on a taxable valuation of \$67,957,943,469.

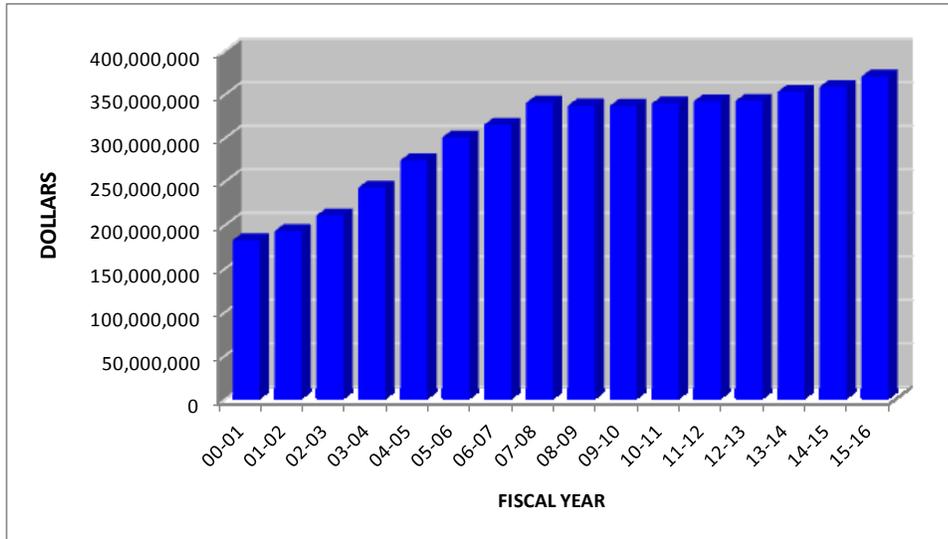
Other Taxes

This category includes the Tourist Tax, 9th-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

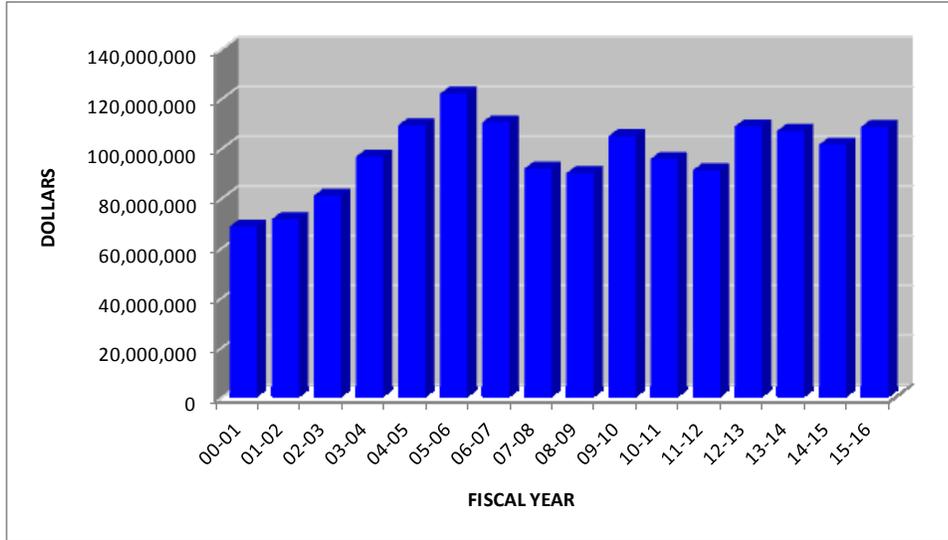


There are numerous operations that require users to pay for services. Among the many governmental revenue sources are development review and zoning fees, fees for the tax collector to process bills, court fees, boat registration fees, ambulance service fees, stadium revenues, and E-911 fees.

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

INTERGOVERNMENTAL REVENUES

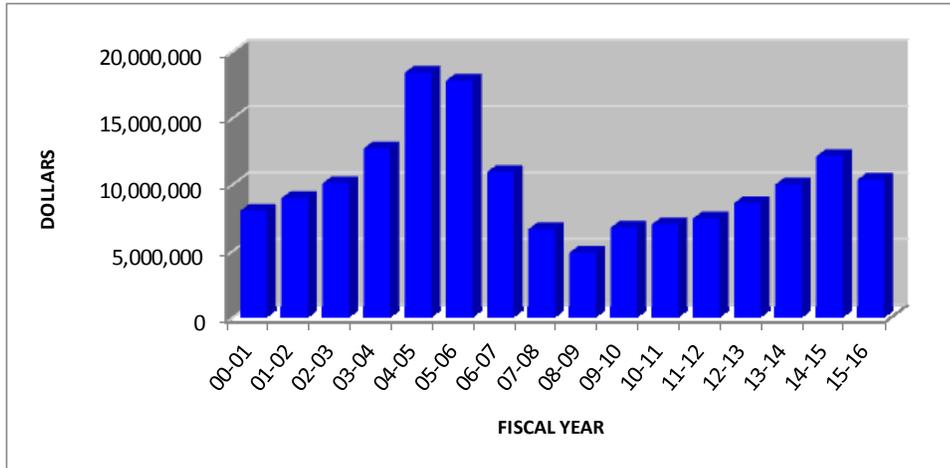
ACTUAL COLLECTIONS



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 grants, Community Development Block Grant, HOME (rental rehabilitation) funds, Constitutional Gas Tax (5th and 6th-Cent), 7th-Cent Gas Tax, West Coast Inland Navigational District revenues, Mobile Home, Alcoholic Beverage and Racing Taxes, and all Federal/State grants.

LICENSES & PERMITS

ACTUAL COLLECTIONS



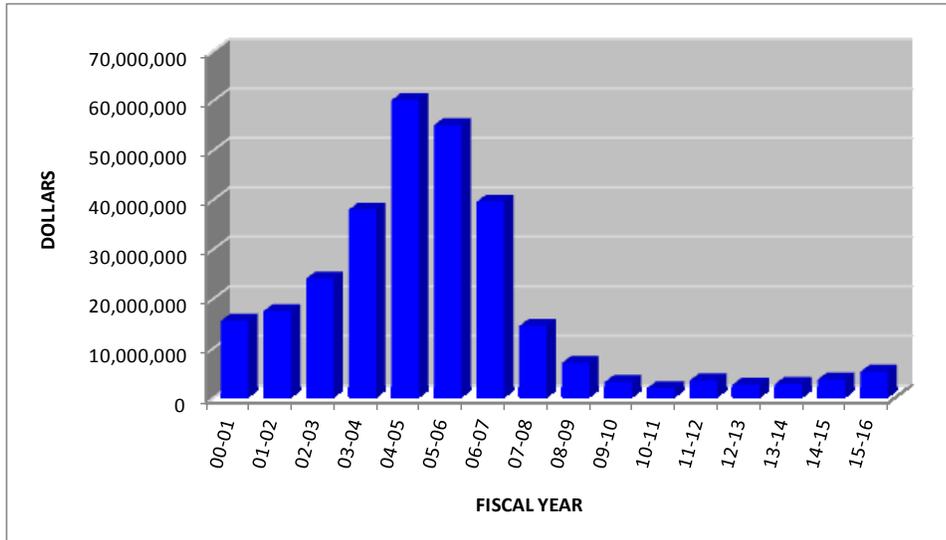
Licenses and Permits represent the various fees collected for such activities as contractor and occupational licenses, roofing, plumbing, electrical, and well permits. These monies are used to fund the operating costs of functions associated with enforcing codes and building regulations. Also included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

Number of building permits issued:

<u>Fiscal Year</u>	<u>Building Permits Issued</u>
07-08	32,875
08-09	25,513
09-10	30,368
10-11	29,952
11-12	31,318
12-13	36,442
13-14	42,151
14-15	46,807
15-16	43,443

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.

An 80% reduction in roads, parks, schools impact fee rates was approved by the Lee County Board of County Commissioners in March, 2013 (ordinance 13-06). In March 2015, the Board approved reinstating these impact fees at collection rate of 45% until March 2018.

IMPACT FEE COLLECTIONS BY TYPE							
Fiscal Year	Roads	Regional Parks	Community Parks	EMS	Total	Fire	Schools
00-01	11,245,307	1,260,973	2,857,948	144,642	15,508,870	2,196,949	0
01-02	11,829,630	2,305,522	3,107,520	239,871	17,482,543	2,511,371	10,911,056
02-03	16,482,738	2,989,604	4,313,567	274,861	24,060,770	2,970,681	20,440,792
03-04	27,908,910	4,029,473	5,687,856	348,595	37,974,834	4,640,241	31,801,271
04-05	43,839,426	6,636,408	9,171,765	446,459	60,094,058	7,149,696	44,721,515
05-06	37,930,592	7,832,932	8,879,707	433,943	55,077,174	6,636,654	53,061,420
06-07	32,532,440	2,944,488	3,339,412	766,177	39,582,517	4,195,016	23,595,190
07-08	12,925,593	604,673	682,057	238,425	14,450,748	878,650	3,907,299
08-09	6,242,814	298,526	318,077	131,101	6,990,518	248,331	2,440,560
09-10	2,385,905	309,986	318,743	107,582	3,122,216	210,012	2,601,739
10-11	1,152,341	287,463	309,845	141,884	1,891,533	291,750	2,963,291
11-12	2,309,908	460,713	505,590	171,422	3,447,633	346,227	4,102,515
12-13	1,756,207	353,273	349,238	128,492	2,587,210	492,042	2,973,222
13-14	1,961,561	356,692	231,523	192,399	2,742,175	730,371	1,905,082
14-15	2,323,134	566,766	456,191	294,058	3,640,149	1,515,007	3,575,353
15-16	3,746,990	758,427	493,397	203,516	5,202,330	661,388	6,146,377

Figures in the graph do not include fire or school impact fees.

**Unincorporated Lee County Impact Fee Schedule
Reduced to 45% by Ordinance 15-04
Rates Effective March 16, 2015**

	Adopted Impact Fee	45% Collection Rate
Community Park, Per Dwelling Unit		
Single Family Home	780	351.00
Multi-Family	581	261.45
Mobile Home, On Lot	780	351.00
Time Share	581	261.45
Hotel/Motel	363	163.35
MH/RV in Park	541	243.45
Regional Park, Per Dwelling Unit		
Single Family Home	683	307.35
Multi-Family	508	228.60
Mobile Home, On Lot	683	307.35
Time Share	508	228.60
Hotel/Motel	318	143.10
MH/RV in Park	474	213.30
Roads, Per Dwelling Unit		
Single Family Home	6,458	2,906.10
Multi-Family	4,517	2,032.65
Mobile Home, On Lot	6,458	2,906.10
Elderly/Disabled Housing	2,333	1,049.85
ACLF	1,369	616.05
Hotel/Motel	3,745	1,685.25
MH/RV in Park	3,391	1,525.95
Non-Residential Roads, per 1,000 SQ FT		
Retail	7,648	3,441.60
Bank	16,665	7,499.25
Office	5,191	2,335.95
Convenience Store	28,228	12,702.60
Movie Theater	16,259	7,316.55
Restaurant, Fast Food	31,053	13,973.85
Restaurant, Standard	14,240	6,408.00
Hospital	5,887	2,649.15
Nursing Home	3,384	1,522.80
Church	3,733	1,679.85
Private School/Elementary or Secondary	1,838	827.10
Daycare	9,699	4,364.55
General Industrial	4,407	1,983.15
Warehouse	2,294	1,032.30
Warehouse/High Cube	1,083	487.35
Mini Warehouse	1,090	490.50
Non-Residential Roads, Other		
Carwash, per Bay	3,685	1,658.25
Golf Course, per Acre	1,850	832.50
Mine, per 1,000 cubic yards	26	11.70
EMS, Per Dwelling Unit (no reduction by Ord 15.04)		
Single Family Home	50	50.00
Multi-Family	37	37.00
Mobile Home, On Lot	50	50.00
Hotel/Motel	30	30.00
MH/RV in Park	34	34.00
Non-Residential EMS, per 1,000 SQ FT (no reduction by Ord 15.04)		
Retail	58	58.00
Office	27	27.00
Institutional	18	18.00
Industrial	14	14.00
Warehouse	6	6.00
Schools, Per Dwelling Unit		
Single Family Home	4,540	2,043.00
Multi-Family	1,354	609.30
Mobile Home	1,231	553.95

IMPACT FEE SCHEDULE

UNINCORPORATED LEE COUNTY

Current through Ordinance 15-04, effective for permits issued after June 2, 2015

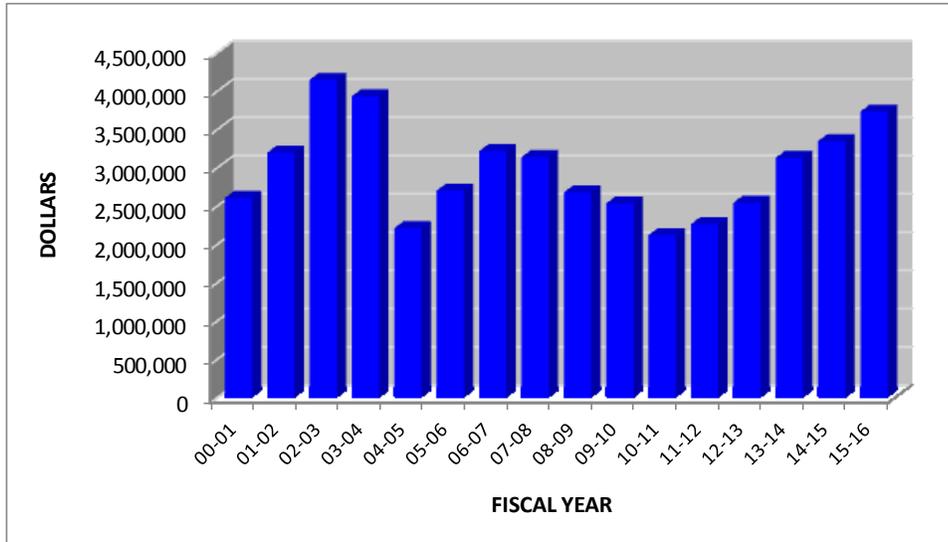
BY FIRE DISTRICT	SINGLE FAMILY ON LOT	MOBILE HOME ON LOT	MULTI-FAMILY PER DWELLING UNIT	MOBILE HOME IN PARK	RV IN PARK	HOTEL/MOTEL PER UNIT	RETAIL PER 1000 SQ FT	OFFICE PER 1000 SQ FT	GENERAL INDUSTRIAL USE PER 1000 SQ FT	PUBLIC/PRIVATE WAREHOUSE PER 1000 SQ
ALVA	\$ 6,315.39	\$ 4,781.67	\$ 3,630.75	\$ 2,984.58	\$ 2,414.01	\$ 2,380.02	\$ 4,180.36	\$ 2,702.67	\$ 2,194.05	\$ 1,133.31
BAYSHORE	\$ 6,315.39	\$ 4,781.67	\$ 3,630.75	\$ 2,984.58	\$ 2,414.01	\$ 2,380.02	\$ 4,180.36	\$ 2,702.67	\$ 2,194.05	\$ 1,133.31
BOCA GRANDE (No fire fee)	\$ 5,827.17	\$ 4,293.45	\$ 3,264.07	\$ 2,647.77	\$ 2,077.20	\$ 2,082.35	\$ 3,604.59	\$ 2,433.84	\$ 2,057.06	\$ 1,069.45
BONITA SPRINGS FIRE	\$ 6,277.28	\$ 4,743.56	\$ 3,601.91	\$ 2,957.80	\$ 2,387.23	\$ 2,356.33	\$ 4,135.04	\$ 2,681.04	\$ 2,183.75	\$ 1,128.16
BURNT STORE (No fire fee)	\$ 5,827.17	\$ 4,293.45	\$ 3,264.07	\$ 2,647.77	\$ 2,077.20	\$ 2,082.35	\$ 3,604.59	\$ 2,433.84	\$ 2,057.06	\$ 1,069.45
CAPTIVA	\$ 6,315.39	\$ 4,781.67	\$ 3,630.75	\$ 2,984.58	\$ 2,414.01	\$ 2,380.02	\$ 4,180.36	\$ 2,702.67	\$ 2,194.05	\$ 1,133.31
ESTERO	\$ 6,194.88	\$ 4,661.16	\$ 3,540.11	\$ 2,902.18	\$ 2,331.61	\$ 2,306.89	\$ 4,038.22	\$ 2,636.75	\$ 2,160.06	\$ 1,117.86
FT. MYERS BEACH	\$ 6,191.79	\$ 4,658.07	\$ 3,538.05	\$ 2,899.09	\$ 2,328.52	\$ 2,304.83	\$ 4,035.13	\$ 2,634.69	\$ 2,159.03	\$ 1,117.86
FT. MYERS SHORES	\$ 6,315.39	\$ 4,781.67	\$ 3,630.75	\$ 2,984.58	\$ 2,414.01	\$ 2,380.02	\$ 4,180.36	\$ 2,702.67	\$ 2,194.05	\$ 1,133.31
IONA MCGREGOR	\$ 6,159.86	\$ 4,626.14	\$ 3,513.33	\$ 2,877.46	\$ 2,306.89	\$ 2,285.26	\$ 3,997.02	\$ 2,616.15	\$ 2,150.79	\$ 1,112.71
LEE CO. AIRPORTS	\$ 6,315.39	\$ 4,781.67	\$ 3,630.75	\$ 2,984.58	\$ 2,414.01	\$ 2,380.02	\$ 4,180.36	\$ 2,702.67	\$ 2,194.05	\$ 1,133.31
LEHIGH ACRES	\$ 6,091.88	\$ 4,558.16	\$ 3,463.89	\$ 2,831.11	\$ 2,260.54	\$ 2,245.09	\$ 3,918.74	\$ 2,580.10	\$ 2,131.22	\$ 1,104.47
MATLACHA/PINE ISLAND	\$ 6,315.39	\$ 4,781.67	\$ 3,630.75	\$ 2,984.58	\$ 2,414.01	\$ 2,380.02	\$ 4,180.36	\$ 2,702.67	\$ 2,194.05	\$ 1,133.31
NORTH FT. MYERS	\$ 6,036.26	\$ 4,502.54	\$ 3,420.63	\$ 2,791.97	\$ 2,221.40	\$ 2,210.07	\$ 3,851.79	\$ 2,549.20	\$ 2,115.77	\$ 1,096.23
SAN CARLOS	\$ 6,315.39	\$ 4,781.67	\$ 3,630.75	\$ 2,984.58	\$ 2,414.01	\$ 2,380.02	\$ 4,180.36	\$ 2,702.67	\$ 2,194.05	\$ 1,133.31
SOUTH TRAIL	\$ 6,106.30	\$ 4,572.58	\$ 3,473.16	\$ 2,841.41	\$ 2,270.84	\$ 2,252.30	\$ 3,934.19	\$ 2,587.31	\$ 2,135.34	\$ 1,105.50
TICE	\$ 6,315.39	\$ 4,781.67	\$ 3,630.75	\$ 2,984.58	\$ 2,414.01	\$ 2,380.02	\$ 4,180.36	\$ 2,702.67	\$ 2,194.05	\$ 1,133.31
UPPER CAPTIVA	\$ 6,315.39	\$ 4,826.34	\$ 3,630.75	\$ 2,984.58	\$ 2,414.01	\$ 2,380.02	\$ 4,180.36	\$ 2,702.67	\$ 2,194.05	\$ 1,133.31

ALL RATES INCLUDE (as applicable): Road, School, Community Park, Regional Park, Fire, and EMS. Totals also include administrative fees.

NOTE: This is not an all inclusive list. If the development being proposed is not specifically shown, please contact Lee County Development Services at (239)533-8330 or by email OccsZoning@leegov.com

FINES & FORFEITURES

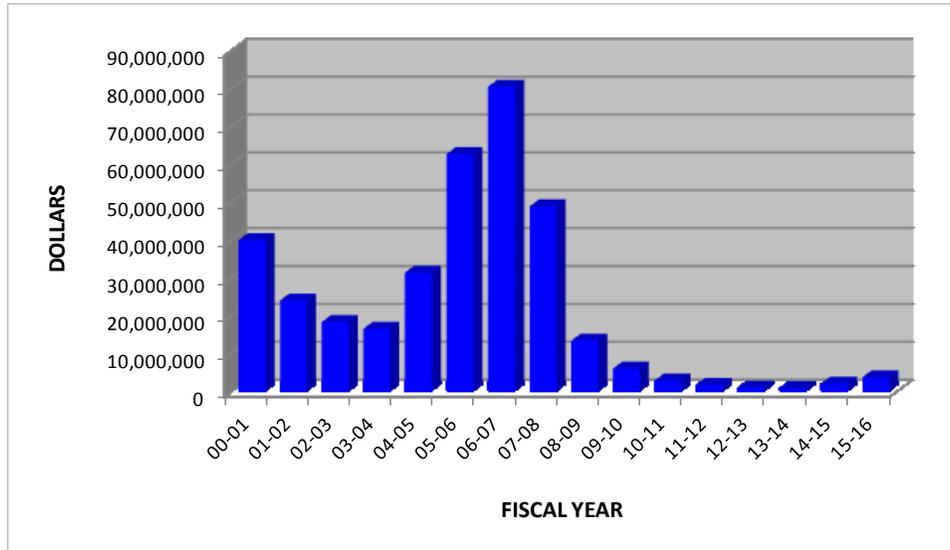
ACTUAL COLLECTIONS



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

INTEREST EARNINGS

ACTUAL COLLECTIONS



The chart shows history of interest earning. Interest earning are affected 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 property 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 property value, interest rate and spend down of bond funds led to the dramatic declines beginning in FY08-09 that have continued through the reporting period.

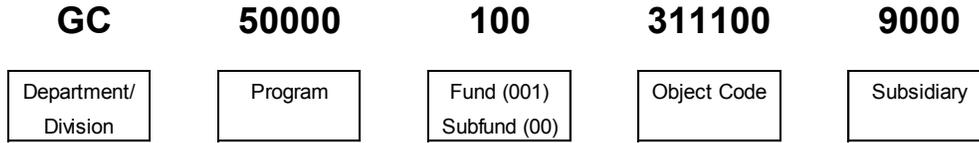


Section Three

Detailed Analysis of Major County Revenues

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.



A "subledger" can also be added up to eight places. The 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:

31X.XXX Taxes

- 311.000 Ad Valorem Taxes
- 312.XXX Sales, Use, and Gas Taxes
- 314.XXX Utility Services Taxes
- 315.XXX Communications Services Tax
- 316.XXX Other General Taxes
- 319.000 Other Taxes

32X.XXX Licenses & Permits, Fees and Special Assessments

- 322.000 Building Permits
- 323.XXX Franchise Fees
- 329.000 Other Licenses, Fees, and Permits and Special Assessments

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
- 336.000 State Payments in Lieu of Taxes
- 337.XXX Grants from Other Local Units
- 338.000 Shared Revenues from Other Local Units
- 339.000 Payments from Other Local Units in Lieu of Taxes

34X.XXX Charges for Services

- 341.XXX General Government
- 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
- 349.000 Other Charges for Services

35X.XXX Judgments, Fines and Forfeitures

36X.XXX Miscellaneous Revenues

- 361.000 Interest and Other Earnings
- 362.000 Rents and Royalties
- 364.000 Disposition of Fixed Assets
- 365.000 Sales of Surplus Materials and Scrap
- 366.000 Contributions and Donations from Private Sources
- 367.000 Licenses
- 368.000 Pension Fund Contributions
- 369.000 Other Miscellaneous Revenues

38X.XXX Other Sources

- 381.000 Interfund Group Transfers In
- 382.000 Contribution from Enterprise Operations
- 383.000 Installment Purchases and Capital Lease Proceeds
- 384.000 Debt Proceeds
- 385.000 Proceeds from Refunding Bonds
- 386.000 Intergovernmental Transfer from Constitutional Fee Officers
- 388.000 Sale of General Capital Assets
- 389.000 Proprietary Non-Operating Sources

39X.XXX Other Sources

- 392.000 Extraordinary Items (Gain)
- 393.000 Special Items (Gain)



A. PROPERTY TAXES

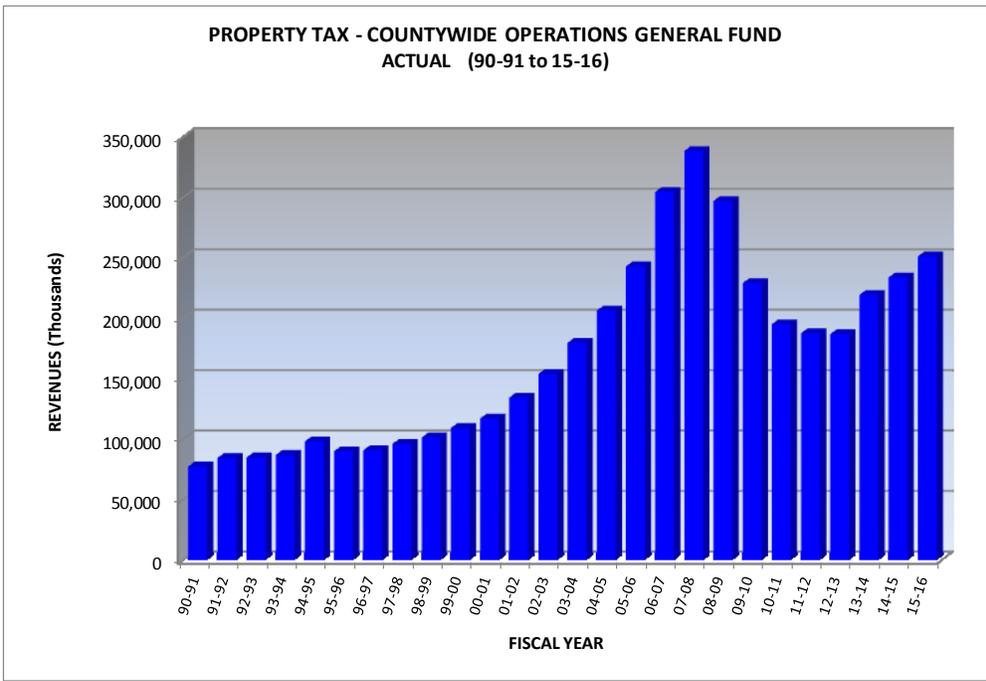
Property taxes include charges levied by the local unit of government against the income and wealth of a person (natural or corporate). The major categories include separate millages for Countywide Operations, Library, Unincorporated Countywide Municipal Services Taxing Unit and All Hazards Protection.

PROPERTY TAX - COUNTYWIDE OPERATIONS

GENERAL FUND

REVENUE DESCRIPTION:	Ad valorem tax based upon the assessment of the taxable value of property in Lee County.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute 200.065; Res.15-09-39 for 15-16 millage; Res 16-09-34 for 16-17 millage.
FUND: ACCOUNT NUMBER:	General Fund GC5000000100.311100.9000
SOURCE: USE:	Lee County Property Owners All General Purposes
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	4.1506 per \$1,000 of taxable value of property for Fiscal Year 15-16 Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit. Current year property taxes are received from November 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



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	187,541	-3.8
12-13	186,791	-0.4
13-14	219,275	17.4
14-15	233,681	6.6
15-16	251,044	7.4

**PROPERTY TAX—COUNTYWIDE OPERATIONS
GENERAL FUND**

DISCUSSION

Changes in millage rates and taxable value from FY90-91 to FY15-16 are listed in the following table:

Fiscal Year	Millage Rate	Adjustment	Percent Change in Taxable Value
1990-91	4.7850	-0.1000	15.3
1991-92	4.7850	0.0000	9.8
1992-93	4.6850	-0.1000	2.3
1993-94	4.6850	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)
2012-13	3.6506	0.0000	(0.7)
2013-14	4.1506	0.5000	3.2
2014-15	4.1506	0.0000	6.4
2015-16	4.1506	0.0000	7.4

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 FY90-91 to FY15-16 on the previous page reflect actual collections. The FY94-95 revenue increase of 12.9% was 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 FY96-97.

PROPERTY TAX—COUNTYWIDE OPERATIONS GENERAL FUND

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 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.

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. The slowing of growth in FY07-08 as noted in FY07-08 at only 7.8% was a prelude to a period of decline to come.

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.

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 resulting in an increase of 0.1290 mills.

The legislature also authorized a special election for January 29, 2008 which contained several constitutional amendments that affect property tax collections. These proposals were approved by the voters:

1. Increase the \$25,000 homestead exemption by another \$25,000 for properties with 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%.

PROPERTY TAXES FOR FY08-09 THROUGH FY15-16

The effect of the constitutional amendments as well as difficult economic conditions resulted in a decline in property values from \$96.488 billion to \$84.528 billion. That was followed by an even more severe decline of 22.9% (a record to date) in taxable value for FY09-10. The millage rate of 3.6506 did not change until FY13-14 when a 0.5000 mill was absorbed into the General Fund as a result of the elimination of the Conservation 2020 millage.

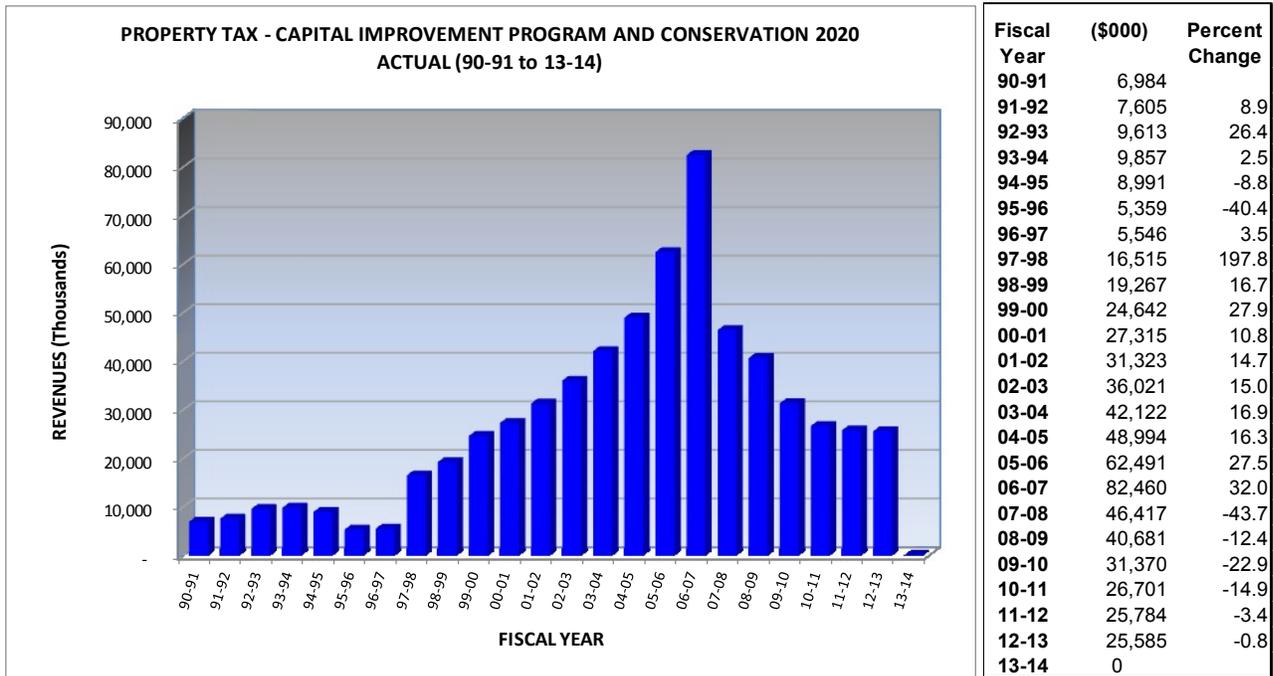
The most recent years reflect the improving economy in terms of real estate values.



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

REVENUE DESCRIPTION:	Ad valorem tax based upon the assessment of the taxable value of property in Lee County.	
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute 200.065; Combined with General Fund for FY13-14. General Fund Millage went from 3.6506 to 4.1506	
FUND:	Capital Fund	Conservation 20/20
ACCOUNT NUMBER:	GC5000030100.311100.9000	GC5000030103.311100.9000
SOURCE:	Lee County Property Owners	
USE:	Capital Improvement Projects such as acquisition of and improvements to parks, libraries, and other public facilities.	
FEE SCHEDULE:	0.0000 per \$1,000 of taxable value of property for Capital Imp 0.5000 per \$1,000 of taxable value of property for Conserv 2020	
METHOD OF PAYMENT:	Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit.	
FREQUENCY OF COLLECTION:	Current year property taxes are received from December through April. Discount of 4% is granted for immediate payment.	
EXEMPTIONS:	Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes regarding use of \$50,000 Homestead Exemption.	
EXPIRATION:	None	
SPECIAL REQUIREMENTS:	Two public hearings, with appropriate public notice, pursuant to Florida Statute 200.065.	
REVENUE COLLECTOR:	Tax Collector/recorded by Clerk of Circuit Court – Finance Dept.	

FISCAL HISTORY



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.

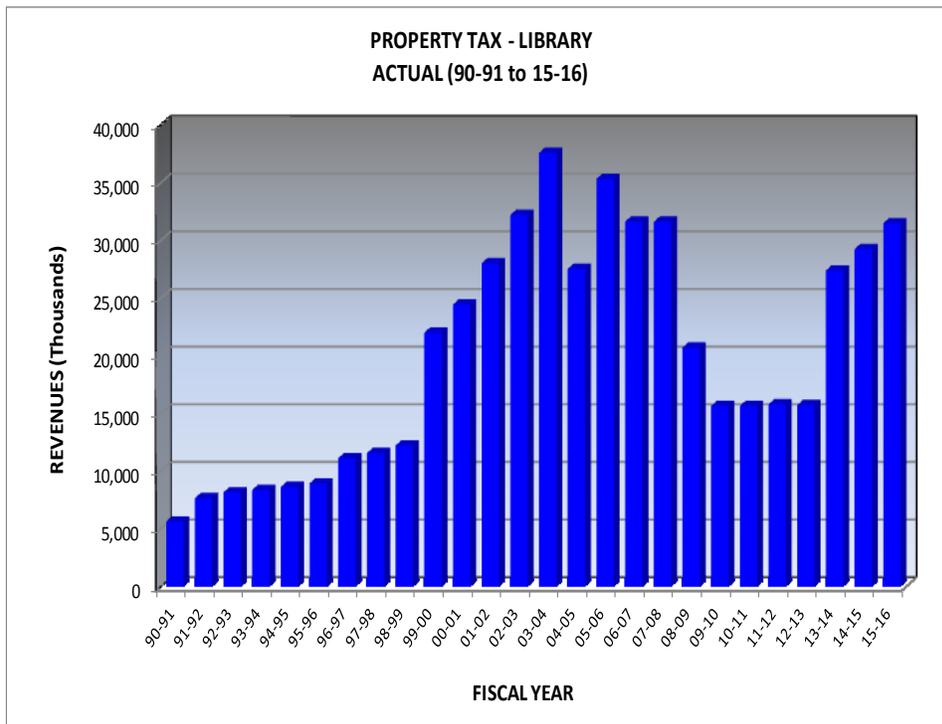
Beginning in FY07-08 the Board of County Commissioners did not levy a capital improvement millage and chose to move those revenues into the General Fund. Any potential new capital funds from property taxes would have to be transferred from the General Fund. During this period, existing capital project moneys were spent down through construction and eventual completion of projects. The fund had been renamed Preservation Lands MSTU on the property owners tax bill in the most recent years.

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, \$25,784,432 in FY11-12, \$25,585,041 in FY12-13. The Conservation 2020 millage of 0.5000 was combined with the General Fund in FY13-14. The General Fund millage rate was increased from 3.6506 to 4.1506.

PROPERTY TAX – LIBRARY

REVENUE DESCRIPTION:	Ad valorem tax based upon the assessment of the taxable value of property in Lee County.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute 200.065; Res.15-09-41 for 15-16 millage; Res 16-09-35 for 16-17 millage.
FUND: ACCOUNT NUMBER:	Library Fund GC5000014800.311100.9000
SOURCE: USE:	Lee County Property Owners Library Operations
FEE SCHEDULE:	0.5956 per \$1000 of taxable value of property in selected areas of unincorporated Lee County.
METHOD OF PAYMENT:	Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit.
FREQUENCY OF COLLECTION:	Current year property taxes are received from November through April. A discount of 4% is granted for immediate payment.
EXEMPTIONS:	Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes, regarding use of \$50,000 Homestead Exemption.
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Two public hearings, with appropriate public notice, pursuant to Florida Statute 200.065.
REVENUE COLLECTOR:	Tax Collector/recorded by Clerk of Circuit Court, Finance Dept.

FISCAL HISTORY



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	15,811	0.9
12-13	15,738	-0.5
13-14	27,410	74.2
14-15	29,274	6.8
15-16	31,515	7.7

PROPERTY TAX – LIBRARY

DISCUSSION

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

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. In FY13-14, the millage was raised to 0.5956 for an increase of 0.2415 over the previous year. This increase was necessary because the level of funding had become too low to meet current operations. The increase resulted in a 74.2% increase in revenues for FY13-14. The millage rate through FY15-16 remains at 0.5956.

From 1992 through FY05-06, the county had an interlocal agreement with the City of Sanibel 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 to operate the library within the city limits. In FY06-07, Sanibel created its own separate library district. They are no longer County funded.

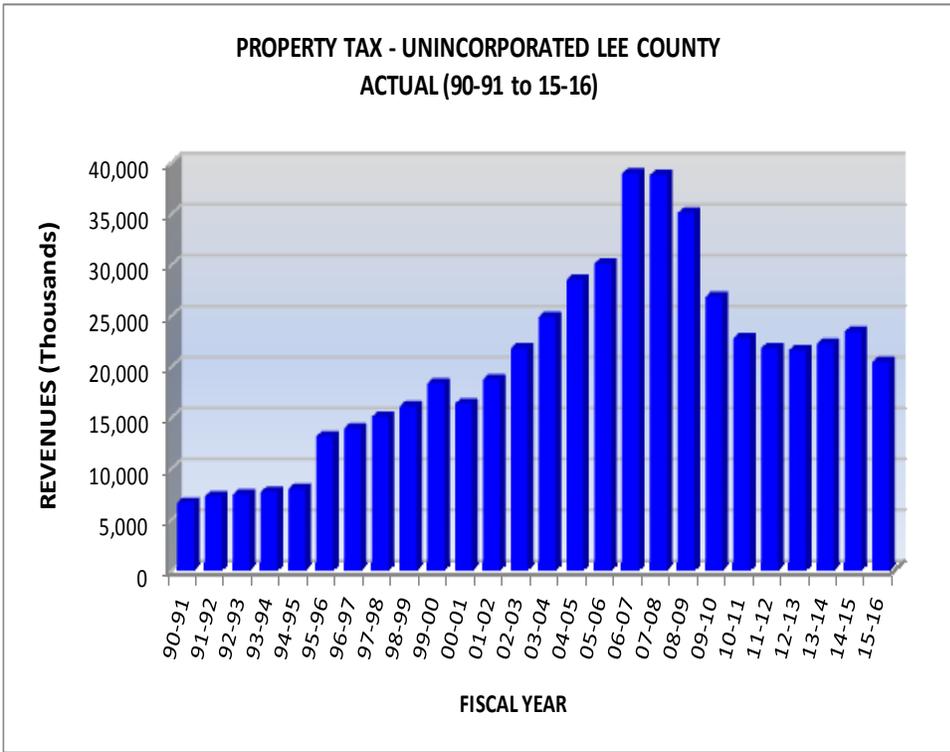
The Town of Fort Myers Beach has a separate independent library district.

A new Downtown Fort Myers library facility was opened in December 2013.

PROPERTY TAX UNINCORPORATED LEE COUNTY MSTU

REVENUE DESCRIPTION:	Ad valorem tax based upon the assessment of the taxable value of property in unincorporated Lee County.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute 200.065; Res.15-09-42 for 15-16 millage; Res 16-09-36 for 16-17 millage.
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) GC5000015500.311100.9000
SOURCE: USE:	Lee County property owners. Provides services to the unincorporated areas of Lee County
FEE SCHEDULE:	0.8398 per \$1000 of taxable value of property in Unincorporated Lee County
METHOD OF PAYMENT:	Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit.
FREQUENCY OF COLLECTION:	Current year property taxes are received from November through April. A discount of 4% is granted for immediate payment.
EXEMPTIONS:	Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes, regarding use of \$50,000 Homestead Exemption.
EXPIRATION:	None.
SPECIAL REQUIREMENTS:	Two public hearings, with appropriate public notice, pursuant to Florida Statute 200.065.
REVENUE COLLECTOR:	Tax Collector/recorded by Clerk of Circuit Court – Finance Dept.

FISCAL HISTORY



Year	(\$000)	Percent Change
90-91	6,617	
91-92	7,255	9.6
92-93	7,435	2.5
93-94	7,677	3.3
94-95	7,980	3.9
95-96	13,137	64.6
96-97	13,915	5.9
97-98	15,071	8.3
98-99	16,085	6.7
99-00	18,344	14.0
00-01	16,366	-10.8
01-02	18,741	14.5
02-03	21,782	16.2
03-04	24,863	14.1
04-05	28,511	14.7
05-06	30,106	5.6
06-07	38,938	29.3
07-08	38,797	-0.4
08-09	35,076	-9.6
09-10	26,847	-23.5
10-11	22,774	-15.2
11-12	21,793	-4.3
12-13	21,600	-0.9
13-14	22,215	2.8
14-15	23,414	5.4
15-16	20,455	-12.6

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 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.

FY96-97's taxable value declined by 3.6% reflecting the creation of the Town of Fort Myers Beach. The effect of the incorporation of Bonita Springs resulted in a 10.7% decline in valuation for FY00-01 for Unincorporated Lee County. The Village of Estero incorporated 2014 resulting in a valuation decrease for FY15-16.

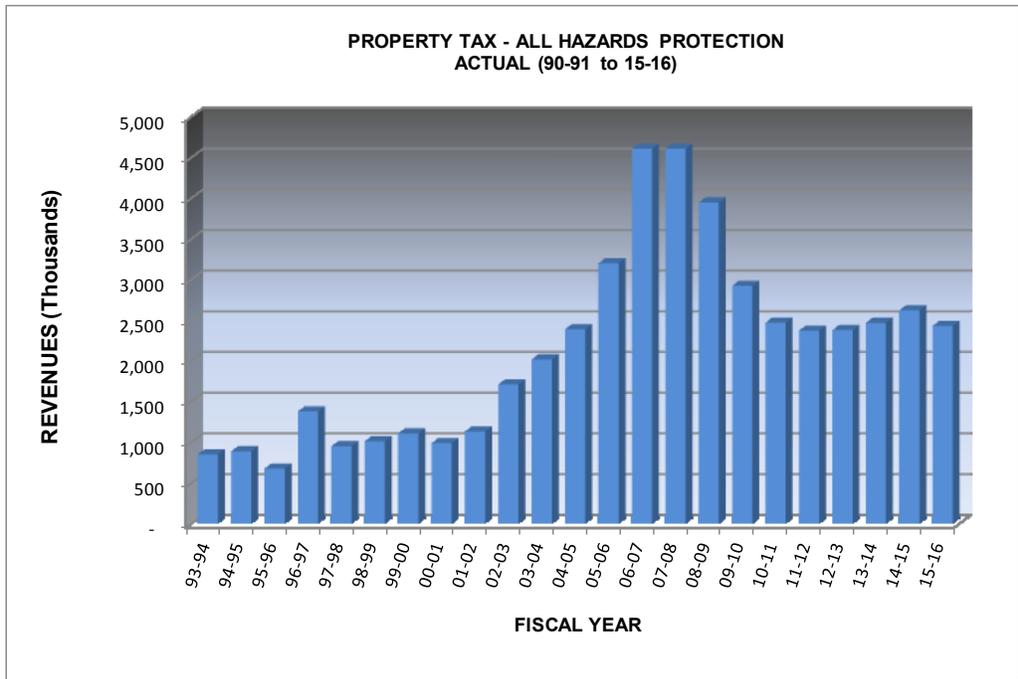
In FY95-96, the millage rate was increased by 0.3900 in response to a concern from municipalities that city residents were being taxed for certain county services in the General Fund, but not receiving the benefits. In response to this concern, the General Fund millage was reduced, and the Unincorporated 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, the Town of Fort Myers Beach and the Village of Estero do not pay this property tax.

PROPERTY TAX - ALL HAZARDS PROTECTION (UNINCORPORATED)

REVENUE DESCRIPTION:	Ad valorem tax based upon the assessment of the taxable value of property in unincorporated Lee County.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 97-08; Florida Statute 200.065; and Res. 14-09-43 for FY15-16; Res. 16-09-37 for FY16-17
FUND: ACCOUNT NUMBER:	Hazardous Response GC5000018200.311100.9000
SOURCE: USE:	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.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	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 November 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



Fiscal Year	(\$000)	Percent Change
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	2,374	-4.0
12-13	2,381	0.3
13-14	2,470	3.7
14-15	2,623	6.2
15-16	2,432	-7.3

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 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 and the City of Cape Coral. This property tax was implemented in 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, FY00-01 and FY15-16 were the result of the incorporation of the Town of Fort Myers Beach in 1996, the City of Bonita Springs in 2000 and the Village of Estero in 2014.

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. There has been no millage change in the rate (0.0693) since FY07-08.



B. OTHER TAXES

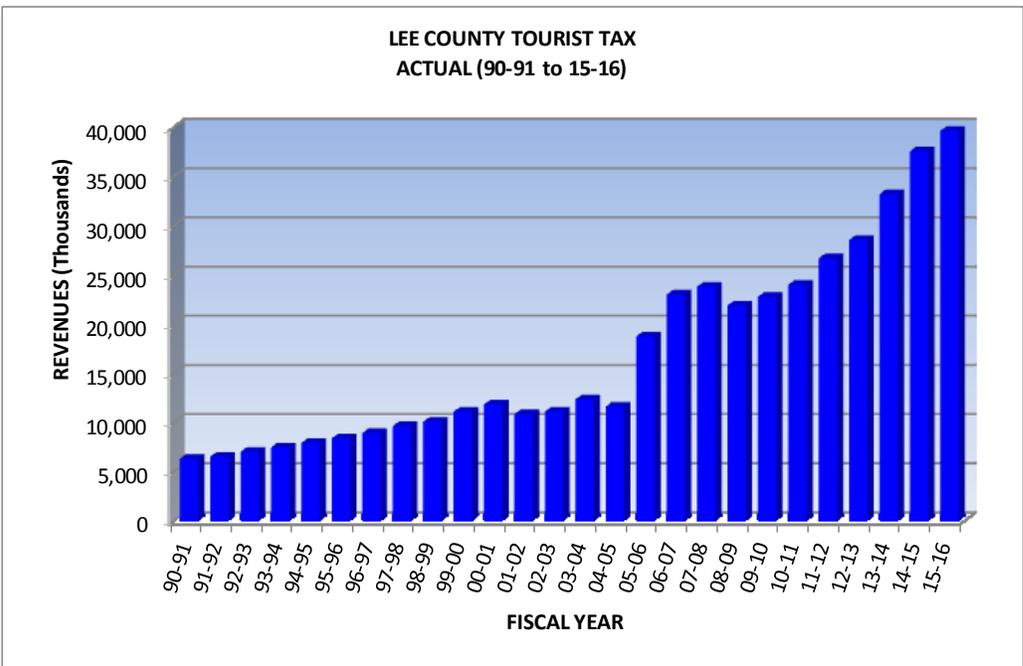
Other taxes include charges levied by the local unit of government against the income, and wealth of a person (natural or corporate) that are not ad-valorem (property taxes). Specific types of taxes include sales and use taxes (imposed upon sale or consumption of goods and services levied locally). The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

REVENUE DESCRIPTION:	Revenue is derived from tax on Hotel/Motel/Apartment/Condominium/Resort/Mobile Home Parks, etc. for occupancy less than six (6) months.
LEGAL AUTHORIZATION FOR COLLECTION:	1987 H.B. 453; Florida Statutes 125.0104 Lee County Ordinances 16-18 (10-18-16); 13-14 (06/25/13)
FUND: ACCOUNT NUMBER:	Tourist Tax GC5000017400.312100.9000
SOURCE: USE:	Tax on hotel/motel/condominium accommodations Monies are distributed as follows: 26.4% - Beach Improvements (GC5810130101.381000.917400) 20.0% - Debt Service Payments for Century Link Sports Complex (Hammond Stadium) and JetBlue Park 53.6% - Operation of the Visitor & Convention Bureau (GC5000017400.312100.9000)
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIRMENTS: REVENUE COLLECTOR:	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

FISCAL HISTORY



Year	(\$000)	Percent Change
90-91	6,300	
91-92	6,500	3.2
92-93	7,011	7.9
93-94	7,448	6.2
94-95	7,914	6.3
95-96	8,375	5.8
96-97	8,909	6.4
97-98	9,606	7.8
98-99	10,055	4.7
99-00	11,077	10.2
00-01	11,815	6.7
01-02	10,834	-8.3
02-03	11,089	2.4
03-04	12,318	11.1
04-05	11,603	-5.8
05-06	18,728	61.4
06-07	22,986	22.7
07-08	23,778	3.4
08-09	21,871	-8.0
09-10	22,756	4.0
10-11	23,981	5.4
11-12	26,672	11.2
12-13	28,535	7.0
13-14	33,197	16.3
14-15	37,560	13.1
15-16	39,638	5.5

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, resulted in higher revenues, beginning in 1989. In January, 2006 the tax was raised from 3 to 5%.

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 were 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 January 1st and extends generally to Easter.

Changes in the Allocation of the Tourist Tax Relating to Stadium Construction

On October 21, 2008, the Tourist Development Council authorized a reallocation of the Tourist Tax. It approved an increase of the debt service portion from 13.4% to up to 20% to be allocated for “baseball”. This was done primarily to allow funding for construction of 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 was the use of the debt portion of the tax to provide funding. The agreement is for thirty years with two ten year extensions.

LEE COUNTY TOURIST TAX

DISCUSSION

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:

- 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 (JetBlue Stadium).
- 53.6% - Operation of the Visitor & Convention Bureau
- 100.0%

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 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 initial construction of Hammond stadium was paid off in 2016.

Issuance of Debt for Renovations to the Lee County Sports Complex (now Century Link Sports Complex)

On May 29, 2013, Lee County issued the Tourist Development Tax Revenue Bonds, Series 2013 for the Lee County Sports Complex in the amount of \$41,475,000. Funds were used to make improvements to the Sports Complex and Hammond Stadium. At Hammond Stadium the seating capacity was increased from 7,500 to 9,300 along with changes to the stadium structure and construction of a player development facility partially funded by the Minnesota Twins.

In March, 2015, the new facility opened for the spring training season.

Continued Growth in Tourist Tax Revenue

The substantial growth in tourist tax collections allowed a "surplus" to develop in the 20.0% 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.

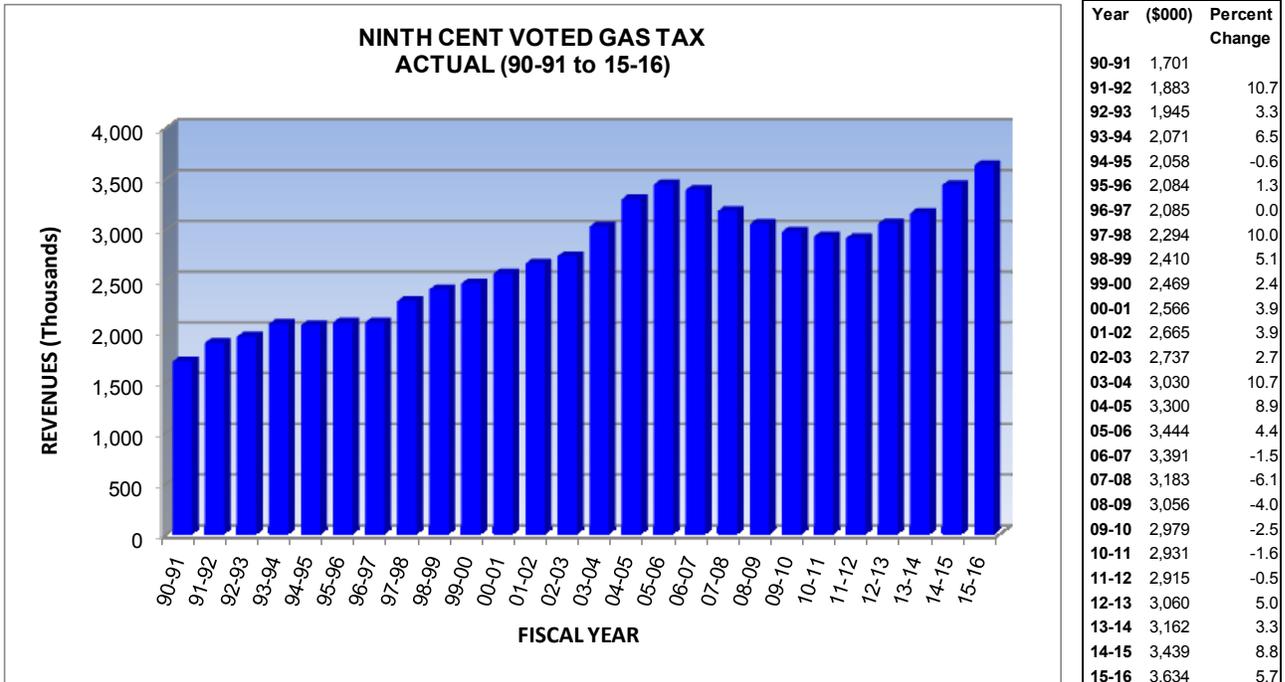
FY05-06 includes nine months of the highest rate (5%) and are reflected in the substantial growth. FY06-07 was the first full year at the 5% rate with revenue collections (\$22.9 million) that were 22.7% above FY05-06 and 98.1% above FY04-05.



NINTH-CENT (VOTED) GAS TAX

REVENUE DESCRIPTION:	This revenue is a one-cent tax on motor fuels sold in Lee County
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 336.021, Florida Statutes Resolution No. 81-11-5. Approved in a November 9, 1981 referendum effective in January, 1982.
FUND:	1990 Road Improvement Revenue Bonds were refunded in 1993 and became Series 1993. Series 1993 Bonds were refunded by Series 2003. The bonds were paid off on October 1, 2008.
ACCOUNT NUMBER:	GC5000030700.312300.9000 Effective FY08-09
SOURCE:	Tax on motor fuels from the State of Florida
USE:	Debt service for Road Improvement Refunding Revenue Bonds, with the balance of the funds deposited into the Transportation Trust Fund.
FEE SCHEDULE:	1-cent per gallon of motor fuel
METHOD OF PAYMENT:	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.
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



NINTH-CENT (VOTED) GAS TAX

DISCUSSION

The 1992 legislative session officially renamed the Voted Gas Tax as the Ninth-Cent Gas Tax. 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 were transferred into the Transportation Trust Fund for transportation department operations. The balance of the Ninth-Cent (Voted Gas Tax) was a pledged non-ad valorem revenue to a series of bond issues.

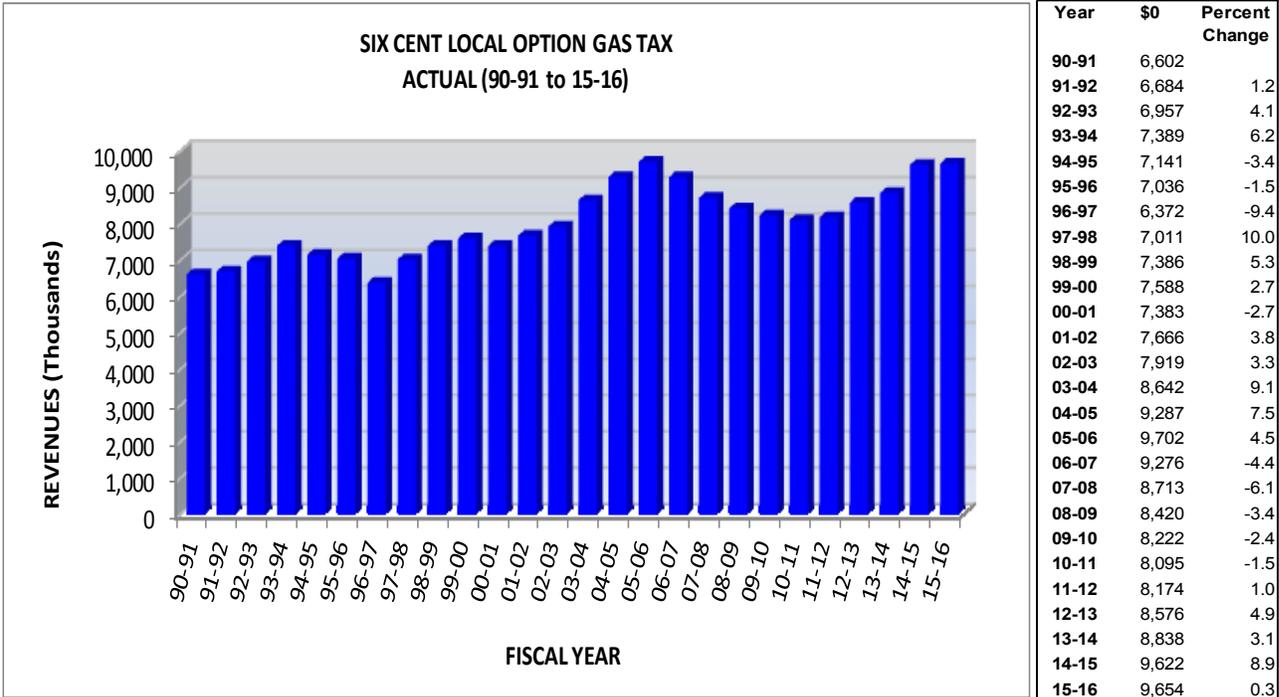
On August 5, 1993, the Series 1990 Road Improvement Revenue Bonds were refunded to take advantage of lower interest rates. The Ninth-Cent Gas Tax became the sole pledge to this, and the term of the bonds was reduced to fifteen years. On October 31, 2003, the Series 1993 Debt was refunded as the Road Improvement Revenue Bonds, Series 2003 – Bank Note from Wachovia Bank. The debt was fully repaid on October 1, 2008.

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

REVENUE DESCRIPTION:	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.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statutes 336.025; Chapters 90-110 and 90-132, Laws of Florida Ordinance 89-21
FUND: ACCOUNT NUMBER:	Transportation Capital Improvements GC5000030700.312410.9000
SOURCE: USE:	Tax on motor fuels from the State of Florida All the funds now are allocated to the Transportation Capital Improvement Fund, where it is informally earmarked for Road Resurfacing and Rehabilitation.
FEE SCHEDULE: METHOD OF PAYMENT:	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. The latest monies were allocated to cities and Lee County through an interlocal agreement as follows: Cape Coral – 24.95%; Sanibel – 5.00%; Fort Myers – 14.00%; Fort Myers Beach – 1.17%, Bonita Springs – 4.54% , Estero – 2.54% and Lee County – 47.8%.
FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS:	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.
REVENUE COLLECTOR:	Funds remitted from Florida Department of Revenue are wired into the Pooled Cash bank account.

FISCAL HISTORY



SIX-CENT LOCAL OPTION GAS TAX

DISCUSSION

Background

Ordinance 89-21 imposed a six-cent local option gas tax effective June 21, 1989. 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 were 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 were been paid off Oct. 1, 2009.

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 Fort Myers and Sanibel, the controlling interlocal agreements were entered into and executed on May 31, 1989. Both agreements will expire on August 31, 2019. Fort Myers allocation is 14.0% and Sanibel's allocation is 5.0%.

Agreement with Cape Coral

For Cape Coral, an interlocal agreement was executed on May 31, 1989. 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). On June 19, 1996, the Board of County Commissioners agreed to allocate an additional 2.3% of the county's portion to the 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%. 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. 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%. The differential was to be used by Lee County to improve transportation on Fort Myers Beach through FY07-08. The agreement with Fort Myers Beach expired on September 30, 2008. A new agreement approved on March 3, 2009, reduced Fort Myers Beach's allocation from 1.27% to 1.02%. That agreement expired in 2013 and a new agreement increased Fort Myers Beach rate to 1.17% for five years ending in September 30, 2018.

Agreement with Bonita Springs

On January 1, 2000 the City of Bonita Springs was incorporated. Bonita Springs and the County initiated an interlocal agreement utilizing a 50/50 split between population and centerline miles with evaluation after 2½ 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%. An agreement approved on June 21, 2011 reduced their allocation to 4.54% until June 21, 2016. The current agreement at rate of 4.54% expired August 31, 2019.

Agreement with Estero

On December 31, 2014 the Village of Estero was incorporated. On June 1, 2015 the county entered into an Interlocal agreement with Estero using 50/50split between centerline miles and population. The rate was set at 2.54% and expires August 31, 2019.

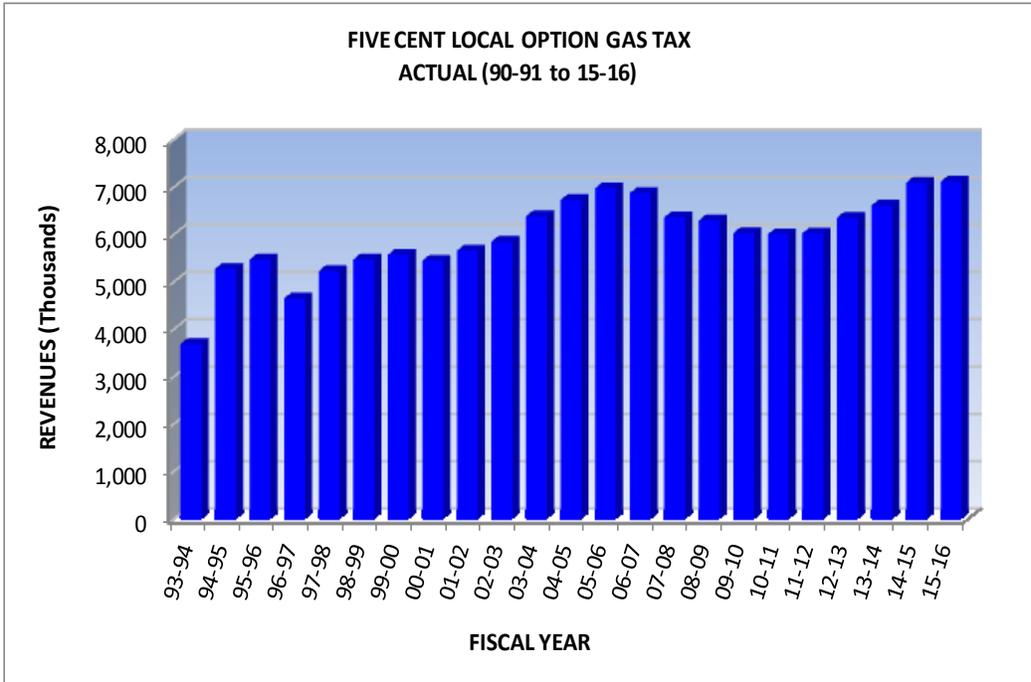
Allocation to LeeTran

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

REVENUE DESCRIPTION:	This Revenue is a Five-Cent Tax on Motor Fuels Sold in Lee County.
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statutes 336.025(1)(b); Chapters 93-206 Laws of Florida; Lee County Ordinance No. 93-28
FUND:	Countywide Trans. Capital Projects; Midpoint Bridge Corridor Debt Service
ACCOUNT NUMBER:	GC5000030701.312420.9001 and GC5000030700.312420.9001
SOURCE:	Tax on Motor Fuels from the State of Florida
USE:	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. The tax became effective in January 1994. The law requires that the monies be used to meet the requirements of the capital improvements of the adopted plan. Funds cannot be used for operating purposes.
FEE SCHEDULE:	5-Cents Per Gallon on Motor Fuels Sold
METHOD OF PAYMENT:	Fuel dealers submit tax to State. State redistributes to cities and counties after deducting 2% in administrative fees, and 1.4% dealer collection allowances. The latest monies were allocated to cities and Lee County through an interlocal agreement as follows: Cape Coral – 24.95%; Sanibel – 5.00%; Fort Myers – 14.00%; Fort Myers Beach – 1.17%, Bonita Springs – 4.54% , Estero – 2.54% and Lee County – 47.8%.
FREQUENCY OF COLLECTION:	Monthly
EXEMPTIONS:	None
EXPIRATION:	Tax is effective 30 years from authorization (Expires Dec 31, 2023).
SPECIAL REQUIREMENTS:	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.
REVENUE COLLECTOR:	Funds remitted from Florida Department of Revenue are wired into the Pooled Cash Bank Account.

FISCAL HISTORY



Year	(\$000)	Percent Change
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	6,027	0.3
12-13	6,356	5.5
13-14	6,616	4.1
14-15	7,096	7.3
15-16	7,116	0.3

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 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 Cape Coral, an interlocal agreement was executed on May 31, 1989. 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). On June 19, 1996, the Board of County Commissioners agreed to allocate an additional 2.3% of the county's portion to the 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%. 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. 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%. The differential was to be used by Lee County to improve transportation on Fort Myers Beach through FY07-08. The agreement with Fort Myers Beach expired on September 30, 2008. A new agreement approved on March 3, 2009, reduced Fort Myers Beach's allocation from 1.27% to 1.02%. That agreement expired in 2013 and a new agreement increased Fort Myers Beach rate to 1.17% for five years ending in September 30, 2018.

Agreement with Bonita Springs

On January 1, 2000 the City of Bonita Springs was incorporated. Bonita Springs and the County initiated an interlocal agreement utilizing a 50/50 split between population and centerline miles with evaluation after 2½ 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%. An agreement approved on June 21, 2011 reduced their allocation to 4.54% until June 21, 2016. The current agreement at rate of 4.54% expired August 31, 2019.

Agreement with Estero

On December 31, 2014 the Village of Estero was incorporated. On June 1, 2015 the county entered into an Interlocal agreement with Estero using 50/50split between centerline miles and population. The rate was set at 2.54% and expires August 31, 2019.

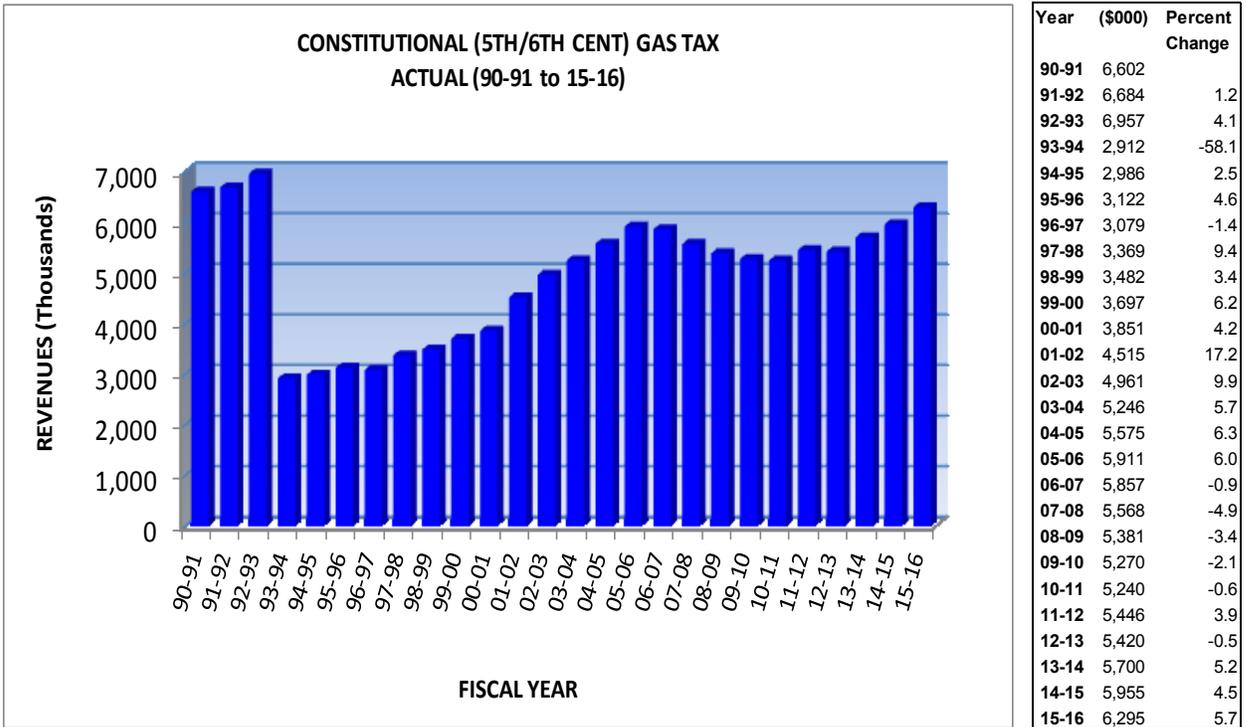
Allocation to LeeTran

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.

CONSTITUTIONAL (5TH/6TH 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: ACCOUNT NUMBER:	Transportation Improvements PC5400017500.335490.9005
SOURCE: USE:	Florida Department of Revenue Transportation Capital Projects. The revenue is 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: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	2-Cents per Gallon of Motor Fuel Fuel dealers submit tax to State. State redistributes to cities and counties Monthly None None None Funds remitted from Florida Department of Revenue are wired into the Pooled cash bank account.

FISCAL HISTORY



CONSTITUTIONAL (5TH/6TH CENT) GAS TAX

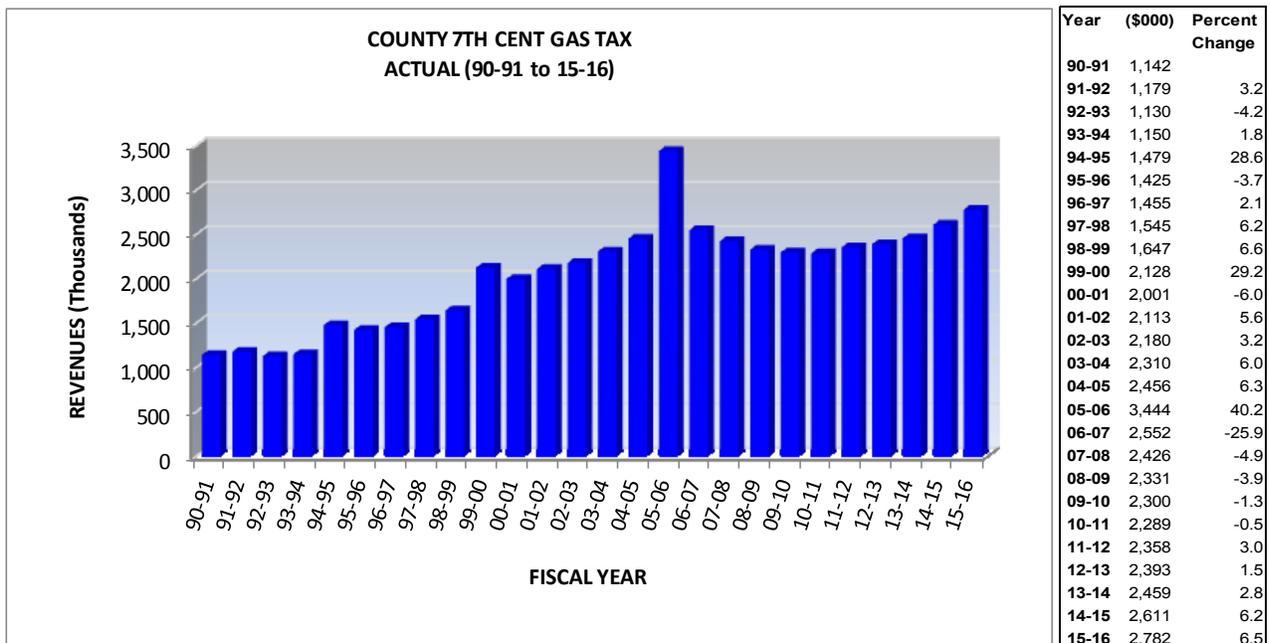
DISCUSSION

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.

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



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 Florida Office of Economic and Demographic Research provided the following information in the Local Government Financial Handbook, December, 2015 (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 (7th Cent) Gas Tax.

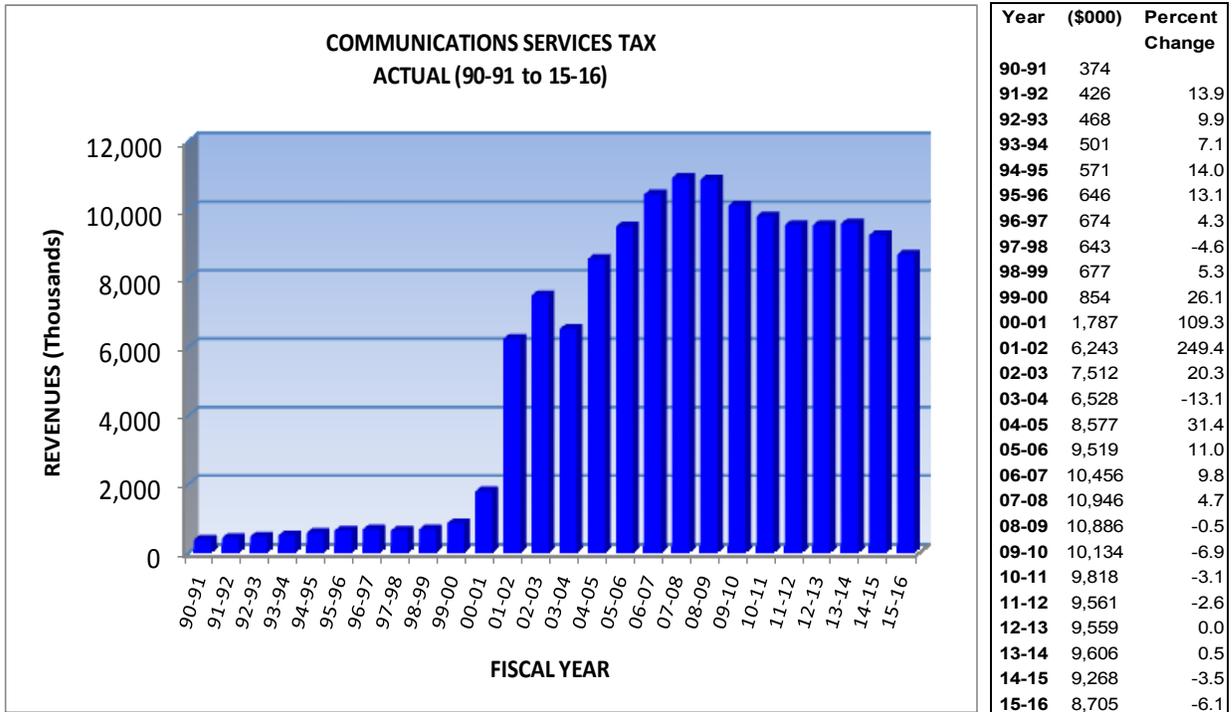
County (7th –Cent) Gas Tax Recent History of Revenue Collections

The increase in FY05-06 revenues resulted from a distribution of administrative fees that had been collected in prior years while under litigation.

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

REVENUE DESCRIPTION:	Revenue is generated from a tax on usage of communication devices including cellular and land line phones, satellite and cable television
LEGAL AUTHORIZATION FOR COLLECTION:	BOCC Resolutions 01-06-54 and 01-06-55
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) GC5000015500.313500.9000 Cable Franchise Fees GC5000015500.315000.9001 Communications Services Tax
SOURCE: USE:	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.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION:	3.61% tax in the unincorporated areas on monthly usage – effective January 1, 2004. Rates vary within cities. Payment by customer to vendor; Vendor remits to state and state submits payment to County. Monthly

FISCAL HISTORY



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

DISCUSSION

The 2000 Florida Legislature approved the Communications Service Tax Simplification (SB1338/HB2415). This tax applies to cellular and land line phones, cable television and satellite receivers. It repealed most state and local taxes and fees on communications services (local option sales taxes, public service tax, telephone franchise fees and cable franchise fees) and replaced them with a new "simplified communications services tax". Effective October 1, 2001. Lee County stopped collecting cable franchise. 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.

The 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. There was a further decline in FY11-12 and the revenue level through FY13-14 has remained at \$9.6 million.

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. These changes are monitored on a regular basis.

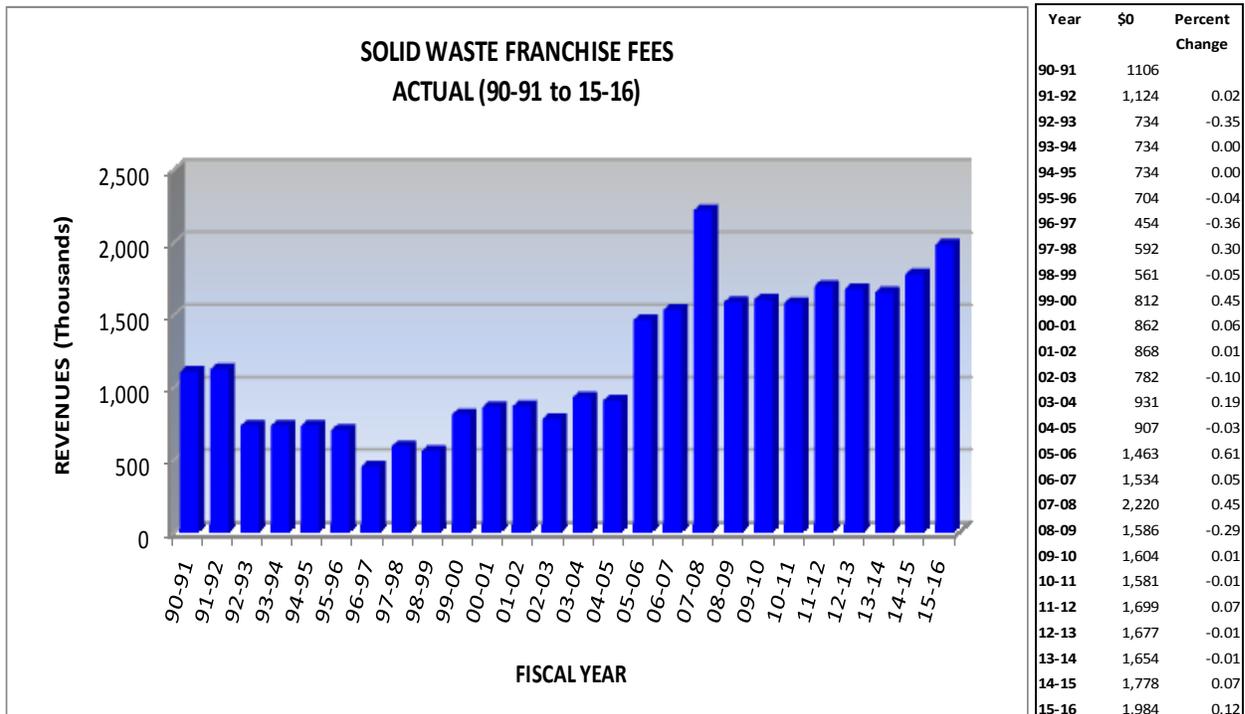
Communication Services Tax Rates:

Unincorporated Lee County	3.610%
Bonita Springs	3.610%
Cape Coral	5.220%
Estero	3.610%
Fort Myers	5.220%
Fort Myers Beach	5.220%
Sanibel	5.220%

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:	Solid Waste Operations
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



SOLID WASTE FRANCHISE FEES

DISCUSSION

Franchise fees increased from 5.0% to 5.5% effective October 1, 2000.

Franchise Fee Summary

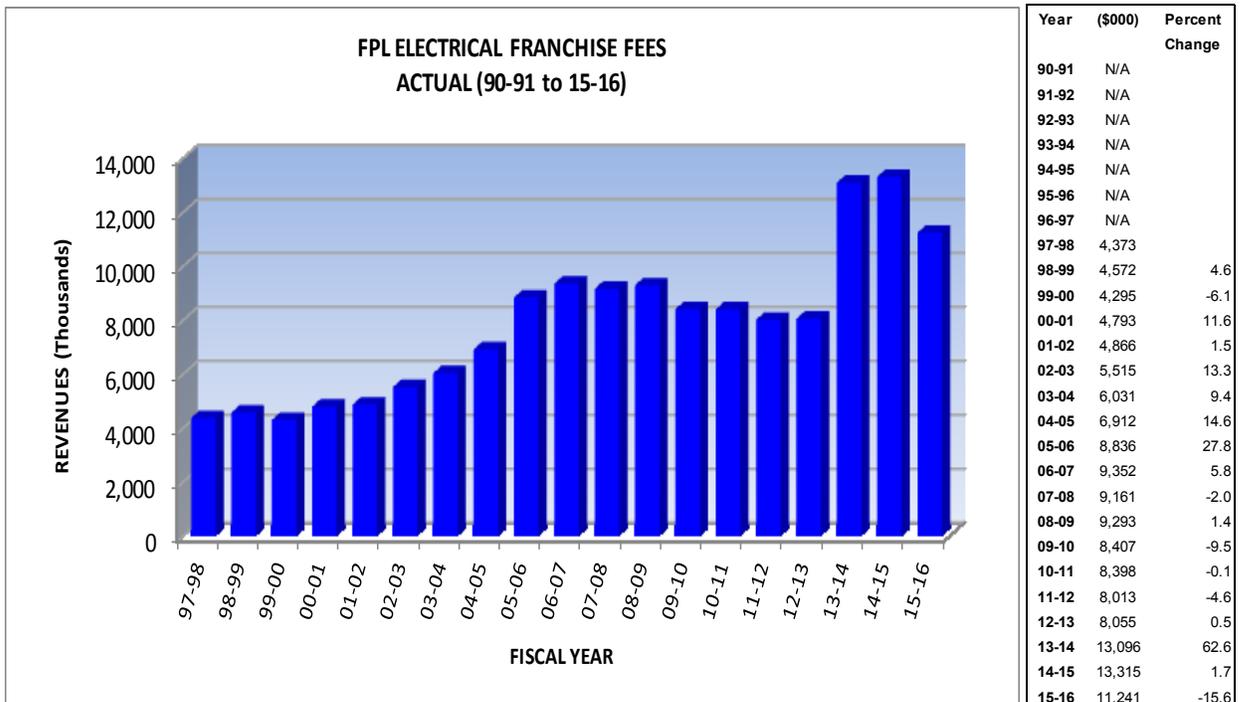
Franchise areas 1 to 5 solid waste collection services pay a 5.5% franchise fee based upon Gross Revenues.

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 Solid Waste Capital Fund. For FY92-93, 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. Since the bond issue was repaid in FY99-00, these funds go directly into the Solid Waste Management Fund.

FPL ELECTRICAL FRANCHISE FEES

REVENUE DESCRIPTION:	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.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 97-15; Approved August 12, 1997
FUND:	General Fund
ACCOUNT NUMBER:	GC5000000100.323100.9001
SOURCE:	Customers of Florida Power and Light
USE:	General County Operations
FEE SCHEDULE:	4.5% of gross revenues
METHOD OF PAYMENT:	4.5% paid by Customer to FPL; FPL remits funds to County
FREQUENCY OF COLLECTION:	Monthly
EXEMPTIONS:	None
EXPIRATION:	20 Years with one additional 10-year extension
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Circuit Court – Finance Division

FISCAL HISTORY



FPL 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.

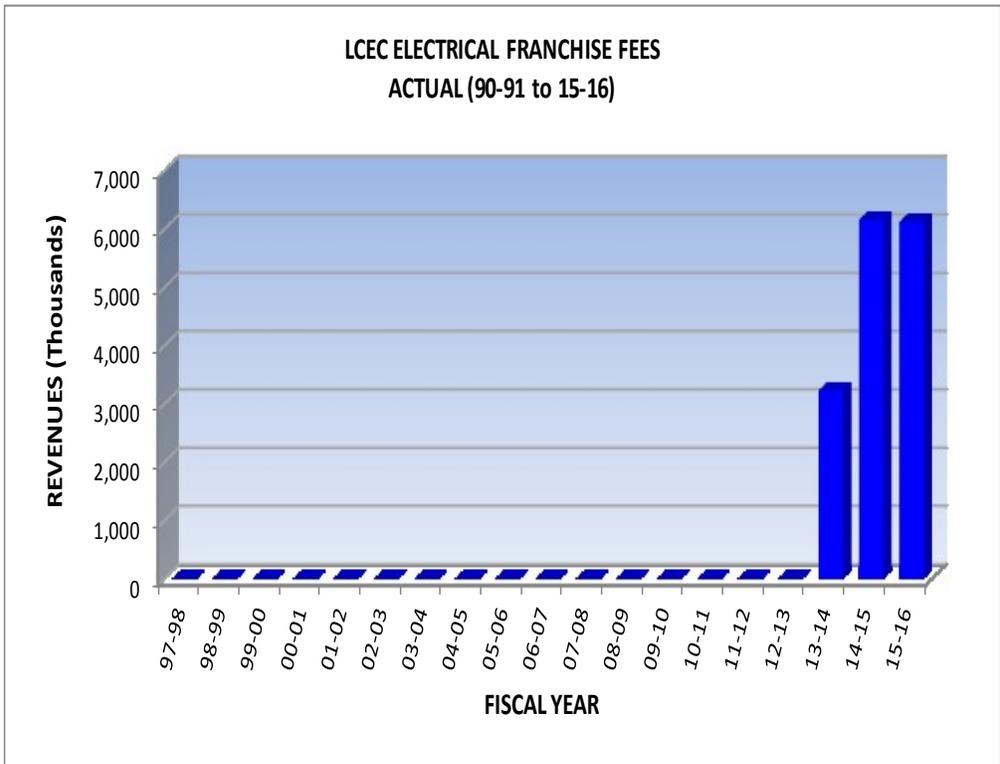
The franchise allows FPL to construct, operate and maintain in, under, upon, along over and across the present and future roads, streets, alleys, bridges, easements, rights-of-way and other public places throughout all of the unincorporated area to construct and maintain electric light and power facilities, including conduits, poles, wires, transmission and distribution lines and all other related facilities.

In August, 2013, the Board of County Commissioners approved amending FPL Ordinance 97-15 from 3% to 4.5%. This resulted in a 62.6% increase for FY13-14 revenue (\$13.1 million). The FY15-16 decrease was a result of The Village of Estero incorporation.

LCEC ELECTRICAL FRANCHISE FEES

REVENUE DESCRIPTION:	Revenues generated from franchise rights granted to Lee County Electrical Cooperative, Inc. (LCEC) to utilize county roads, streets, alleys, bridges, easements, rights-of-way and other public places to supply electricity and other electric utility related services.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 14-06; Approved March 18, 2014
FUND:	General Fund
ACCOUNT NUMBER:	GC5000000100.323100.9002
SOURCE:	Customers of Lee County Electrical Cooperative, Inc.
USE:	General County Operations
FEE SCHEDULE:	4.5% of gross revenues
METHOD OF PAYMENT:	4.5% paid by Customer to LCEC; LCEC remits funds to County
FREQUENCY OF COLLECTION:	Monthly
EXEMPTIONS:	None
EXPIRATION:	30 Years
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Circuit Court – Finance Division

FISCAL HISTORY



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	N/A	
96-97	N/A	
97-98	N/A	
98-99	N/A	0.0
99-00	N/A	0.0
00-01	N/A	0.0
01-02	N/A	0.0
02-03	N/A	0.0
03-04	N/A	0.0
04-05	N/A	0.0
05-06	N/A	0.0
06-07	N/A	0.0
07-08	N/A	0.0
08-09	N/A	0.0
09-10	N/A	0.0
10-11	N/A	0.0
11-12	N/A	0.0
12-13	N/A	0.0
13-14	3,234	0.0
14-15	6,161	90.5
15-16	6,128	-0.5

LCEC ELECTRICAL FRANCHISE FEES

DISCUSSION

On March 18,, 2014 the Board of County Commissioners approved imposition of a new franchise fee for customers of Lee County Electrical Cooperative, Inc. in 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 4.5% of LCEC’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, but not exceeding 6%, through the balance of the term of the franchise. The franchise is granted for 30 years upon the written concurrence of Lee County. The franchise allows LCEC 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.



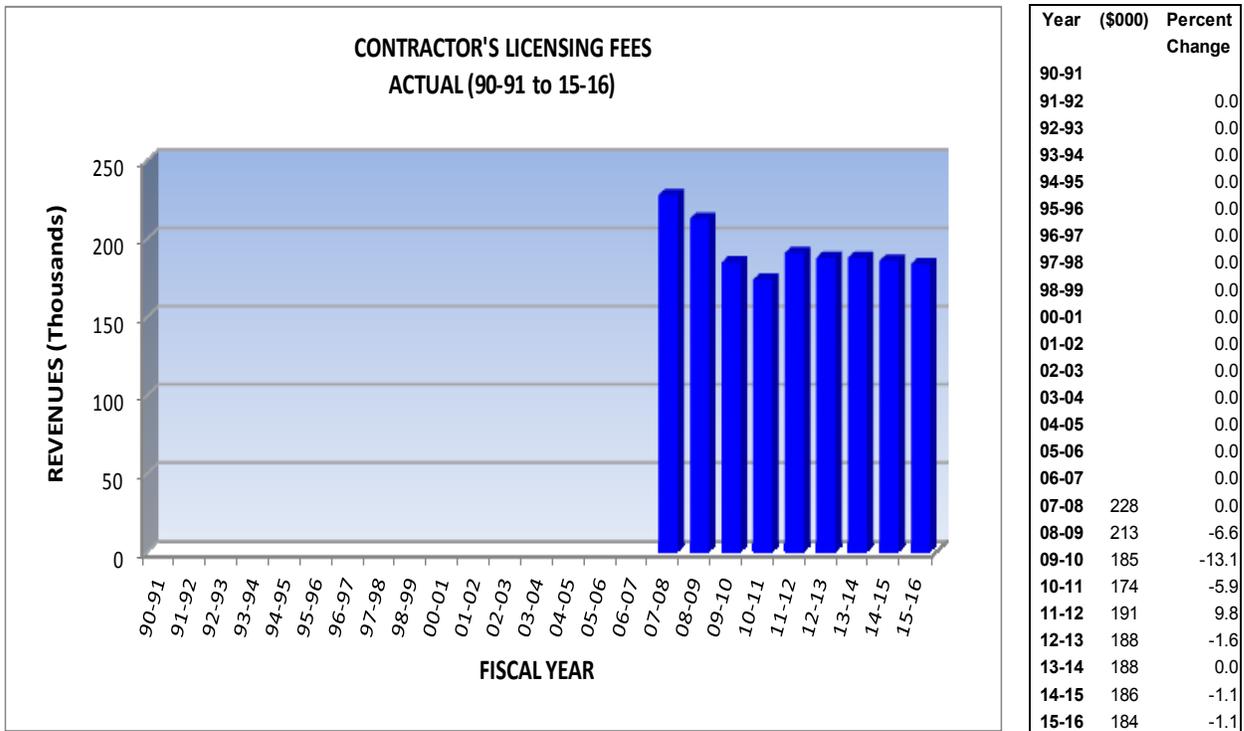
C. LICENSES AND PERMITS

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

REVENUE DESCRIPTION:	Each contractor doing business is required to be licensed to operate. Fees for contractor's certification and state registration are included.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 03-03-35; 04-07-07 Approved 03-25-03; 07-21-04
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5241115500.316000.9001 (formerly LC5150015500.321000)
SOURCE: USE:	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.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION:	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 st to September 30 th of each year.
EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	None None None Department of Community Development

FISCAL HISTORY



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.

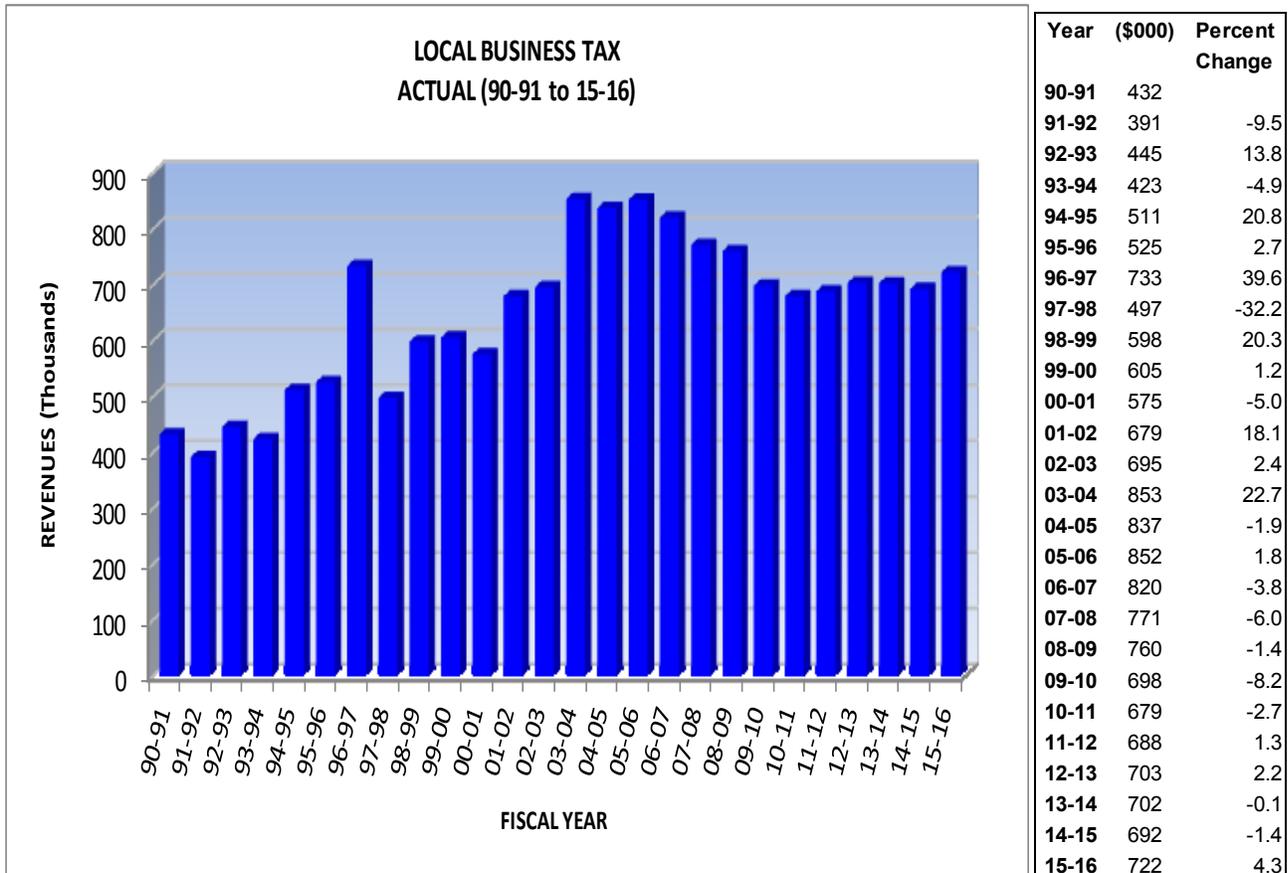
A schedule of Contractors Licensing Fees may be found on-line at:

https://www.leegov.com/countymanager/Documents/Fees%20Manuals/External_Fee_Manual.pdf

LOCAL BUSINESS TAX

REVENUE DESCRIPTION:	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".
LEGAL AUTHORIZATION FOR COLLECTION:	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)
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) GC5000015500.316000.9002
SOURCE: USE:	All businesses operating in Lee County Funds are used to partially fund operating costs of the Codes and Building Services Division.
FEE SCHEDULE: METHOD OF PAYMENT:	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.
FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Payment is received annually, usually in the month of August. None None None Tax Collector

FISCAL HISTORY



LOCAL BUSINESS TAX

DISCUSSION

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

	<u>Annual Fee</u>
Professional Licenses, Business and Occupations	\$ 30.00
One half year fee for Local Business Tax Receipts commencing April through June	\$ 15.00
One fourth year fee for Local Business Tax Receipts commencing July through September	\$ 7.50

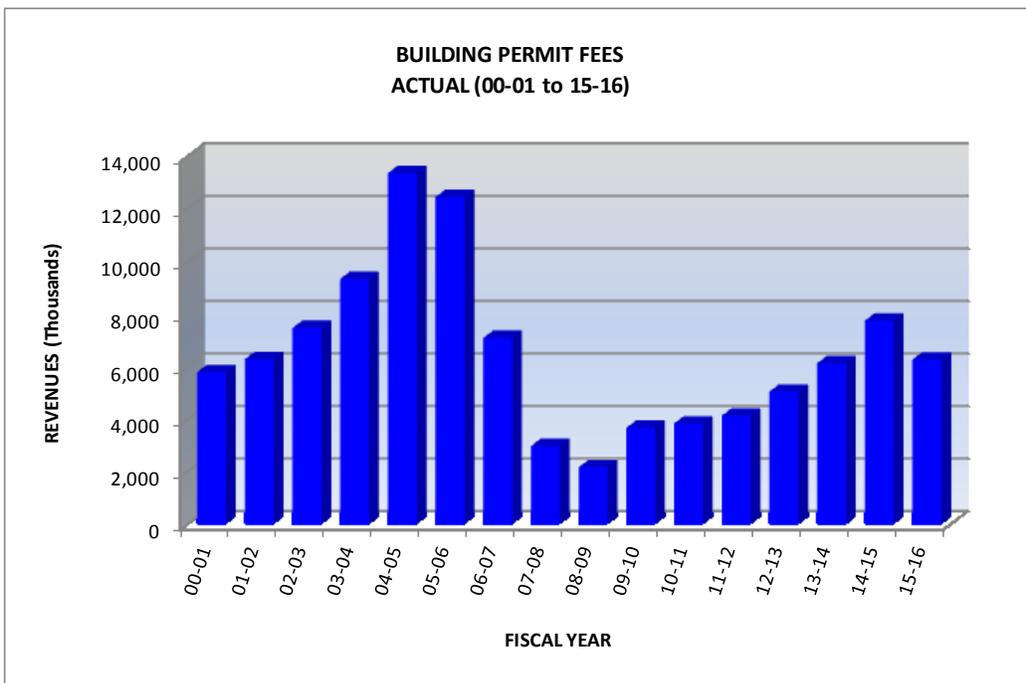
Data on Business Tax Receipts issued for the past fifteen years is as follows:

Year	No. Business Tax Receipts	Percent Change
FY93-94	24,557	
FY94-95	21,624	(11.9)
FY95-96	24,052	11.2
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)
FY11-12	39,079	6.9
FY12-13	37,858	(3.1)
FY13-14	38,131	0.7
FY14-15	39,158	2.7
FY15-16	39,486	0.8

BUILDING PERMIT FEES

REVENUE DESCRIPTION:	A fee on all types of proposed construction projects
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 02-01-95; 03-09-05; 04-07-07 Approval Dates: 03-01-95; 09-30-03; 07-24-04.
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9xxx (excl 9020)
SOURCE: USE:	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.
FEE SCHEDULE:	Permit fees are set according to proposed type of improvement – see External Fees and Charges Manual EX 2-3 for a complete list.
METHOD OF PAYMENT:	Payment made directly to department
FREQUENCY OF COLLECTION:	Payment made upon application for permit
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Department of Community Development

FISCAL HISTORY



Year	(\$000)	Percent Change
00-01	5,782	
01-02	6,276	8.5
02-03	7,467	19.0
03-04	9,330	24.9
04-05	13,358	43.2
05-06	12,449	-6.8
06-07	7,086	-43.1
07-08	2,974	-58.0
08-09	2,164	-27.2
09-10	3,665	69.4
10-11	3,827	4.4
11-12	4,126	7.8
12-13	5,042	22.2
13-14	6,121	21.4
14-15	7,741	26.5
15-16	6,265	-19.1

BUILDING PERMIT FEES

DISCUSSION

Following is a listing of building permits issued between FY2007-08 and FY2015-16:

Fiscal Year	Number of Permits	Annual Percent Change
2007-08	35,875	
2008-09	25,513	-28.88%
2009-10	30,368	19.03%
2010-11	29,952	-1.37%
2011-12	31,318	4.56%
2012-13	36,442	16.36%
2013-14	42,151	15.67%
2014-15	46,807	10.69%
2015-16	43,443	3.07%

Permits issued include all types of building permits: roofing, plumbing, electrical, air conditioning, signs, occupancy, sewer, gas, demolition, fire alarm, re-inspection, fire suppression and dock permits. The number of permits issued by type, each year can be found on the county website:

<https://www.leegov.com/dcd/reports>

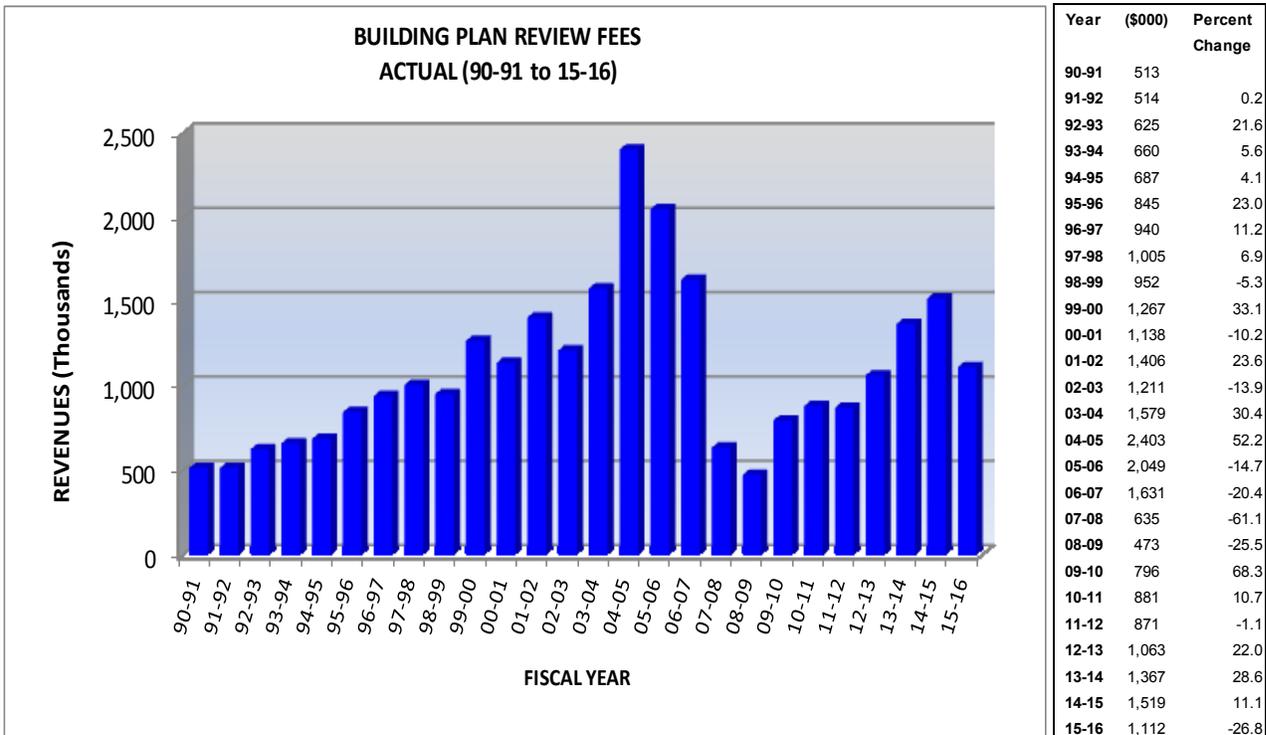
A complete listing of all building permit fees can be on the county website (External Fees & Charges Manual EX 2.3):

<https://www.leegov.com/countymanager/boardadminsupt/feesmanuals>

BUILDING PLAN REVIEW FEES

REVENUE DESCRIPTION:	A fee to cover review of all residential, commercial, and industrial plans of construction.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 83-28; 84-2; 85-23; 85-24; 02-01-95 Approval dates: 10/6/82; 9/21/89; 7/31/85; 03/01/95
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9020
SOURCE: USE:	All applicants for building permits Funds are used to fund operating costs of the building permitting activities of the Development Services Division. Funds were 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.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	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



BUILDING PLAN REVIEW FEES

DISCUSSION

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%
2011	9,235	1.8%
2012	9,663	4.6%
2013	11,131	15.2%
2014	11,943	7.3%
2015	12,984	8.7%
2016	12,241	-5.7%

A complete listing of building plan review fees can be on the county website (External Fees & Charges Manual EX 2.2):

<https://www.leegov.com/countymanager/boardadminsupt/feesmanuals>



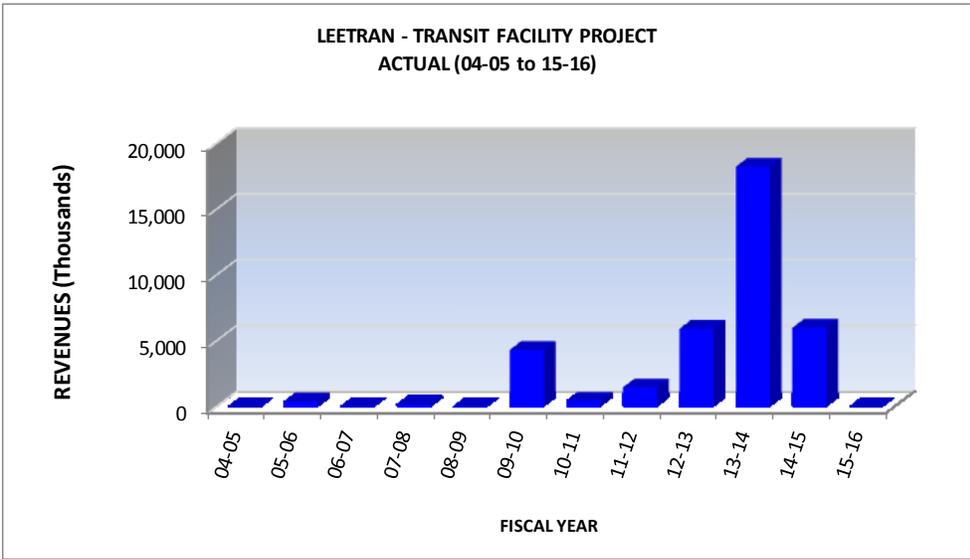
D. INTERGOVERNMENTAL REVENUES

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

REVENUE DESCRIPTION:	State and federal grants for development of a new transit facility.
LEGAL AUTHORIZATION:	Florida Statute Chapter 341, Florida Department of Transportation US Department of Transportation, Federal Transit Administration
FUND: ACCOUNT NUMBER:	Transit Facility CIP Project 20873548640.XXXXXX
SOURCE: USE:	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.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION:	FTA 100%; State 50%, County 50% Discretionary Reimbursement Basis None September 30, 2027

FISCAL HISTORY



Year	(\$000)	Percent Change
04-05	0	0.0
05-06	396	0.0
06-07	22	-1.0
07-08	194	0.0
08-09	30	0.0
09-10	4,324	14313.3
10-11	459	-89.4
11-12	1,465	219.2
12-13	5,924	304.4
13-14	17,675	3750.8
14-15	5,496	275.2
15-16	0	-100.0

**LEETRAN
FDOT AND FTA CAPITAL ASSISTANCE FOR TRANSIT FACILITY PROJECT**

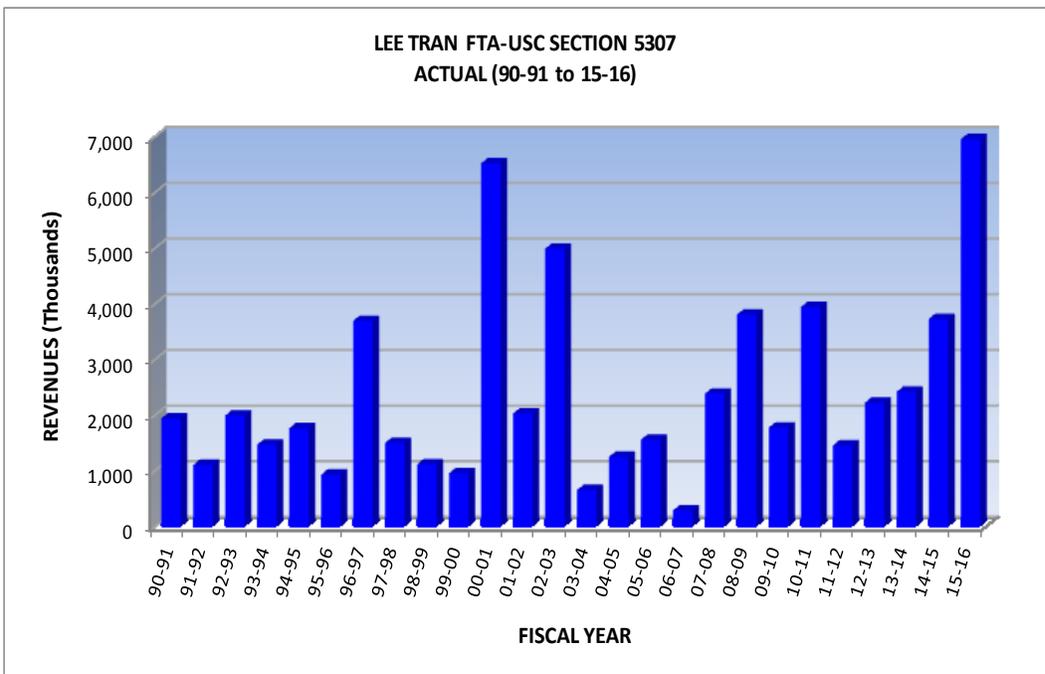
DISCUSSION

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. Funds received between FY05-06 and FY15-16 total over \$35 million. The new facility opened in January, 2015.

LEETRAN FTA – USC SECTION 5307

REVENUE DESCRIPTION:	A federal grant to provide for capital and limited operating expenses to mass transit systems.
LEGAL AUTHORIZATION FOR COLLECTION:	TEA-21 Transportation Equity Act for the 21 st Century Name changed from UMTA to FTA in 1991
FUND: ACCOUNT NUMBER:	Transit System Operating and Capital Fund KI5440148600.331420.9005 (Prior) KI5440148600.331420.9006 (Current)
SOURCE: USE:	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).
FEE SCHEDULE:	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.
METHOD OF PAYMENT:	By allocation to Lee County from FTA, based upon a formula based in part upon US Census figures.
FREQUENCY OF COLLECTION:	Reimbursement basis
EXEMPTIONS:	None
EXPIRATION:	Grant year + three years
SPECIAL REQUIREMENTS:	Meet federal guidelines as a recipient agency
REVENUE COLLECTOR:	LeeTran Division

FISCAL HISTORY



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	1,777	-53.3
10-11	3,940	121.7
11-12	1,454	-63.1
12-13	2,222	52.8
13-14	2,420	-38.6
14-15	3,728	156.4
15-16	6,956	213.1

LEETRAN FTA – USC SECTION 5307

DISCUSSION

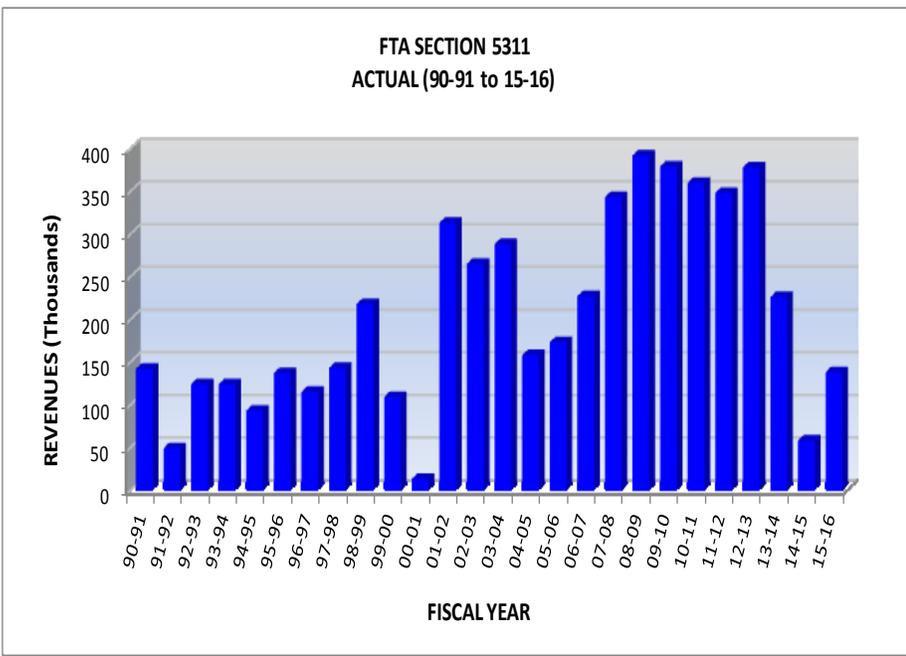
The FTA USC Section 5307 allocates funding to urbanized areas based on a formula approved by Congress under the Transportation Act. The formula includes consideration for population size and statistical reporting data collected by the National Transit Database. The Federal government allows State of 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.

The grant provides for operating and capital expenses related to the operating of transit services in Lee County.

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



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	348	-3.4
12-13	378	7.9
13-14	226	-59.3
14-15	58	-500.0
15-16	138	-173.9

LEETRAN FTA – USC SECTION 5311

DISCUSSION

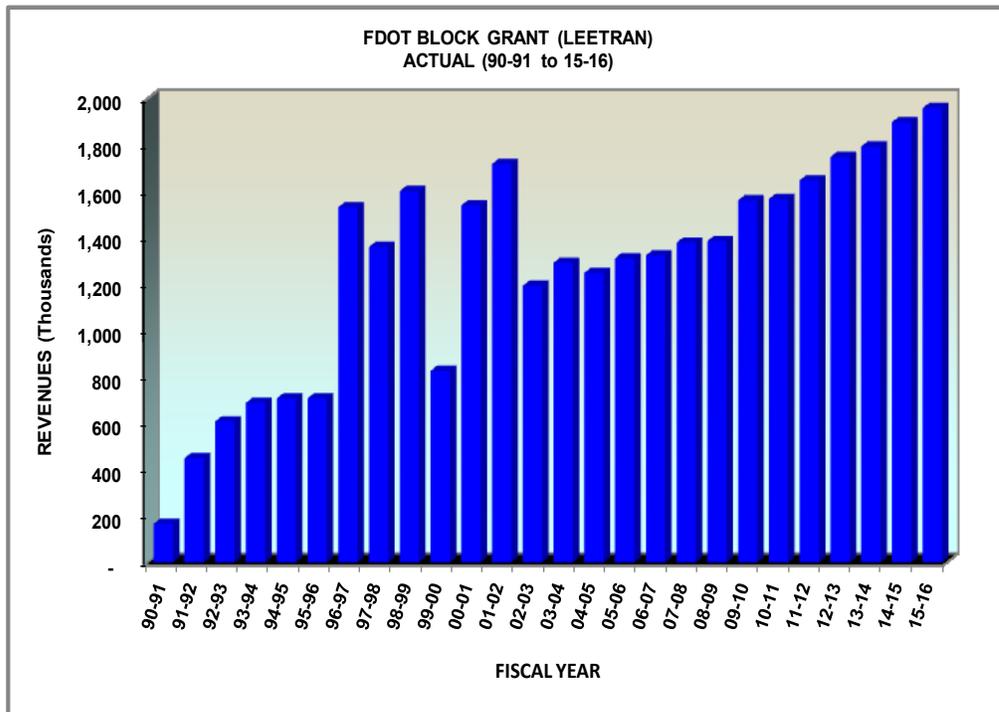
The Section 5311 Non-urbanized Area Formula Program provided Federal operating or capital assistance to eligible recipients who operate or contract public transportation services in non-urbanized areas. Eligible recipients may use annual allocations to offset operational expenses of public transportation 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 – BLOCK GRANT

REVENUE DESCRIPTION:	A State grant to provide operating assistance to public transit systems.
LEGAL AUTHORIZATION FOR COLLECTION:	FL Statute Chapter 341; Florida Department of Transportation
FUND:	Transit System Operating
ACCOUNT NUMBER:	KI54401486xx.334420.9005 & 9006
SOURCE:	Florida Department of Transportation
USE:	Participation in eligible operation expenses associated with the delivery of public transportation services in Lee County.
FEE SCHEDULE:	50% State; 50% County
METHOD OF PAYMENT:	By allocation based upon population, passenger trips, and passenger miles
FREQUENCY OF COLLECTION:	Reimbursement basis
EXEMPTIONS:	None
EXPIRATION:	Grant year
SPECIAL REQUIREMENTS:	Meet State guidelines as a recipient agency
REVENUE COLLECTOR:	LeeTran Division

FISCAL HISTORY



Year	\$0	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
12-13	1,748	6.1
13-14	1,793	2.6
14-15	1,898	5.9
15-16	1,959	3.2

LEETRAN FDOT – BLOCK GRANT

DISCUSSION

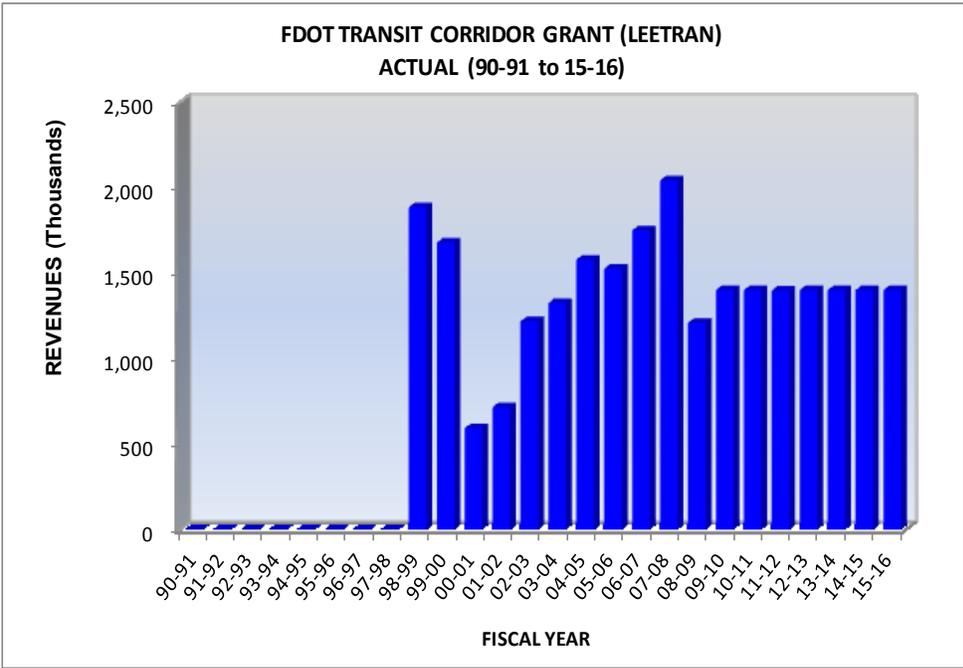
Historically, funds from the State of Florida for transit have been allocated annually. Allocations are formula based on population, passenger trips and passenger miles. As Lee County's population continues to grow, greater system usage has occurred reflecting in increased funding for this program.

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

LEETRAN FDOT – TRANSIT CORRIDOR

REVENUE DESCRIPTION:	A State grant to relieve congestion and improve capacity within an identified transportation corridor.
LEGAL AUTHORIZATION FOR COLLECTION:	FL Statute Chapter 341; Florida Department of Transportation
FUND: ACCOUNT NUMBER:	Transit Corridor Operating KI5440148600.334420.9009 & 9010
SOURCE: USE:	FDOT Participation in the eligible operating costs of the US41 transit corridor Service operated by LeeTran.
FEE SCHEDULE:	50% State; 50% County
METHOD OF PAYMENT:	Specifically identified by way of appropriation request as part of the planned improvements on each transportation corridor.
FREQUENCY OF COLLECTION:	Reimbursement basis
EXEMPTIONS:	None
EXPIRATION:	Grant year of operation.
SPECIAL REQUIREMENTS:	Meet State guidelines as a recipient agency
REVENUE COLLECTOR:	LeeTran Division

FISCAL HISTORY



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	1,397	-0.2
12-13	1,400	0.2
13-14	1,400	0.0
14-15	1,400	0.0
15-16	1,400	0.0

**LEETRAN
FDOT – TRANSIT CORRIDOR**

DISCUSSION

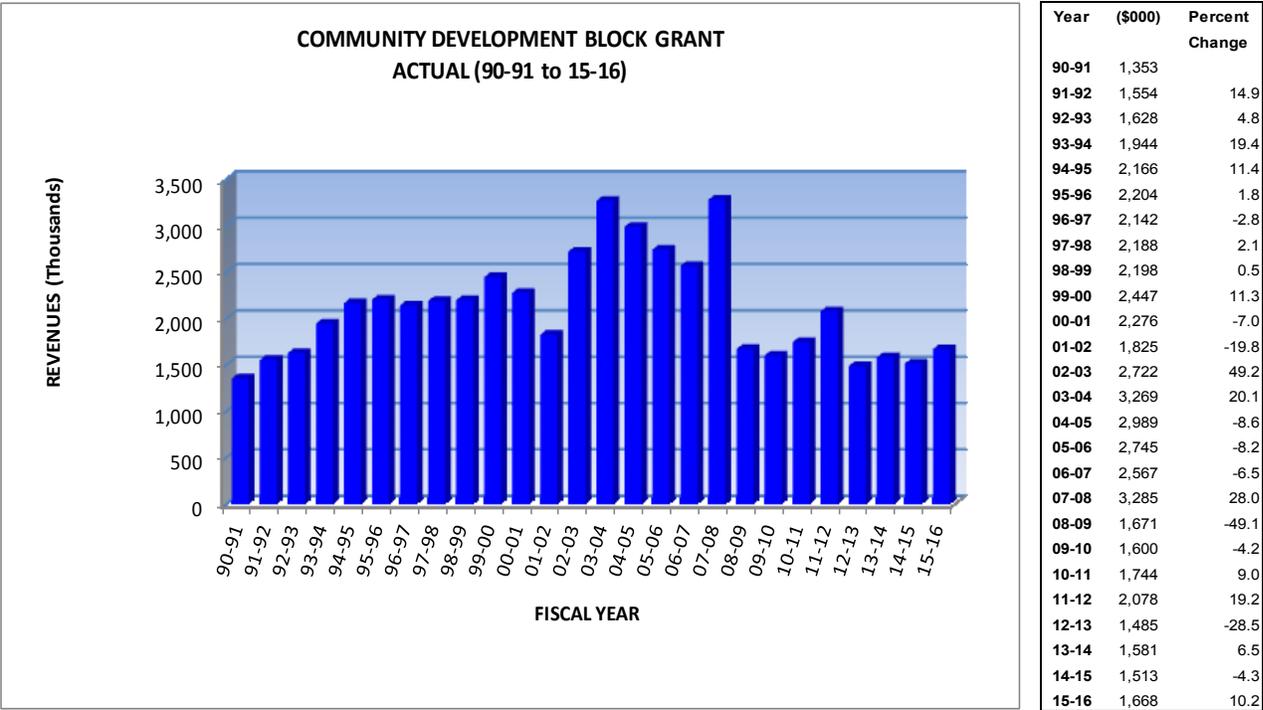
In 1997 FDOT provided \$8,264,881 in funding for transit services along the US41 north-south corridor. Commencing in 2002 the state provided \$1.4 million annually for four years in a dollar for dollar match to fund operating expenses along the corridor.

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

COMMUNITY DEVELOPMENT BLOCK GRANT

REVENUE DESCRIPTION:	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.
LEGAL AUTHORIZATION:	Grant agreement between Department of Housing and Urban Development and Lee County.
FUND: ACCOUNT NUMBER:	Community Dev Block Grant (CDBG) Assistance – Entitlement Grant 11XXXX13920.331540.9XXX
SOURCE: USE:	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.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	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



COMMUNITY DEVELOPMENT BLOCK GRANT

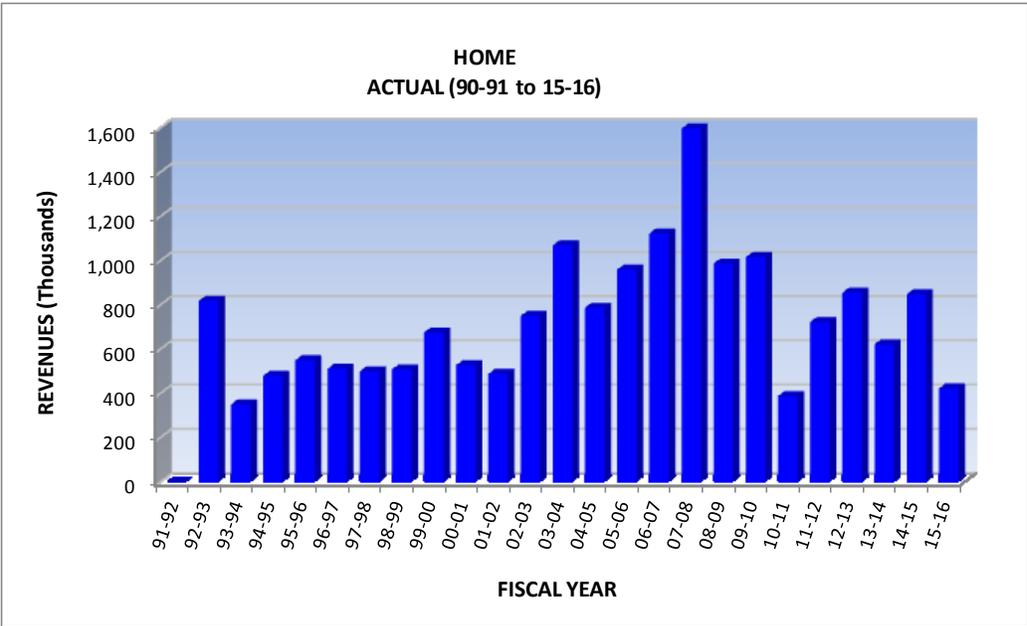
DISCUSSION

FY90-91 marked the first year that Lee County had become an Entitlement Community. The county is currently in the twenty-sixth year of entitlements. The funds listed on the summary with the chart and graph represent reimbursement amounts. Funds are reimbursed upon expenditure. Projections are based upon The Federal government's Department of Housing and Urban Development (HUD)'s formulae calculations.

HOME

REVENUE DESCRIPTION:	Entitlement grant from HUD for benefit of low and moderate-income persons in unincorporated Lee County, Fort Myers Beach, Bonita Springs and Sanibel.
LEGAL AUTHORIZATION:	Grant agreement between Department of Housing and Urban Development and Lee County.
FUND: ACCOUNT NUMBER:	HOME Assistance – Entitlement Grant 11XXXX13921.331570.9XXX
SOURCE: USE:	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.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	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



Year	(\$000)	Percent Change
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	388	-61.8
11-12	723	86.3
12-13	855	18.3
13-14	622	-27.3
14-15	848	36.3
15-16	422	-50.2

HOME

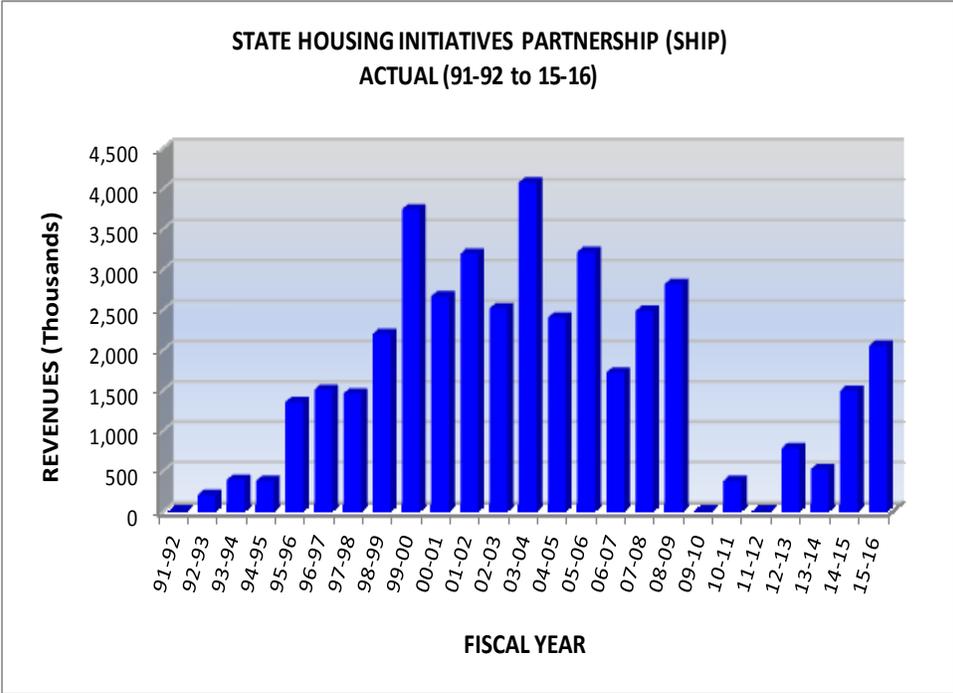
DISCUSSION

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. The figures on the summary page with chart and graph are reimbursement amounts. The pattern of revenues illustrates the varied pattern of reimbursements depending upon the completion of projects and Federal guidelines.

STATE HOUSING INITIATIVES PARTNERSHIP (SHIP)

REVENUE DESCRIPTION:	Grant from the State of Florida (Florida Housing Finance Corporation) For the benefit of very low, low and moderate income households in Unincorporated Lee Countv.
LEGAL AUTHORIZATION FOR COLLECTION:	Section 420.907 Florida Statutes; Chapter 67-37 Florida Administrative Code
FUND: ACCOUNT NUMBER:	SHIP Local Government Housing Trust Fund LB5540513801.335501.9001
SOURCE: USE:	State of Florida Provide funds and technical assistance to create local housing partnerships, expand the production of and preserve affordable housing.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	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



Year	(\$000)	Percent Change
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	2,405	-41.0
05-06	3,218	33.8
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	
11-12	0	-100.0
12-13	787	
13-14	529	-32.8
14-15	1,499	183.4
15-16	2,058	37.3

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.

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.

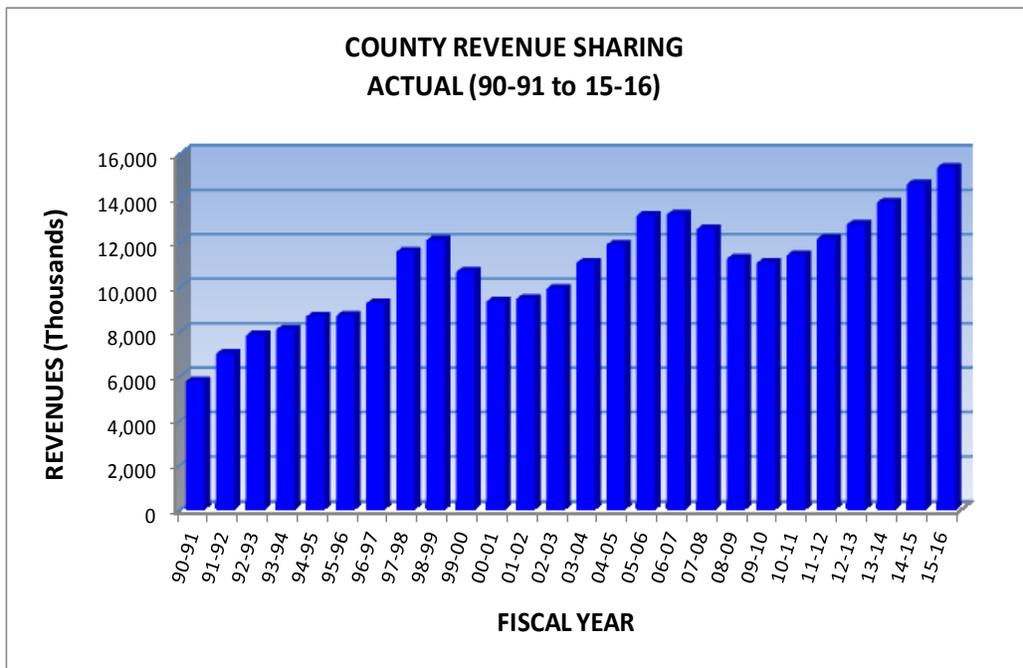
Construction Industry. Local builders cooperate by building at a fixed price for two, three and four bedroom homes. Many donate labor and materials for construction of affordable housing. Lee County has worked diligently with the construction industry to greatly reduce permitting time and to expedite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

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: ACCOUNT NUMBER:	Unincorporated MSTU (15500) General Fund (00100) GC5000015500.335120.9000-0%; GC5000000100.335120.9000-100% Prior to FY09-40% fund 15500; 60%-fund 00100
SOURCE: USE:	State remits monies from cigarette tax and state collected sales tax to county revenue sharing program Monies are used for county operations
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Annual amount determined by State of Florida and paid in equal installments. A "true-up" adjustment is made in June of each year. State remits directly Monthly None None Annual series of tests must be met, pursuant to Florida Statute 218.23 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



Year	(\$000)	Percent Change
90-91	5,772	
91-92	7,002	21.3
92-93	7,837	11.9
93-94	8,098	3.3
94-95	8,677	7.1
95-96	8,706	0.3
96-97	9,273	6.5
97-98	11,596	25.1
98-99	12,112	4.4
99-00	10,693	-11.7
00-01	9,362	-12.4
01-02	9,479	1.2
02-03	9,932	4.8
03-04	11,102	11.8
04-05	11,910	7.3
05-06	13,222	11.0
06-07	13,264	0.3
07-08	12,615	-4.9
08-09	11,279	-10.6
09-10	11,092	-1.7
10-11	11,437	3.1
11-12	12,175	6.5
12-13	12,821	5.3
13-14	13,807	7.7
14-15	14,642	6.0
15-16	15,380	20.0

COUNTY REVENUE SHARING

DISCUSSION

The State Revenue Sharing Program with counties includes revenues derived from 2.9% of net cigarette tax collections (1.7% of total county revenue sharing), and 2.0603% of sales and use tax collections (98.3% 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

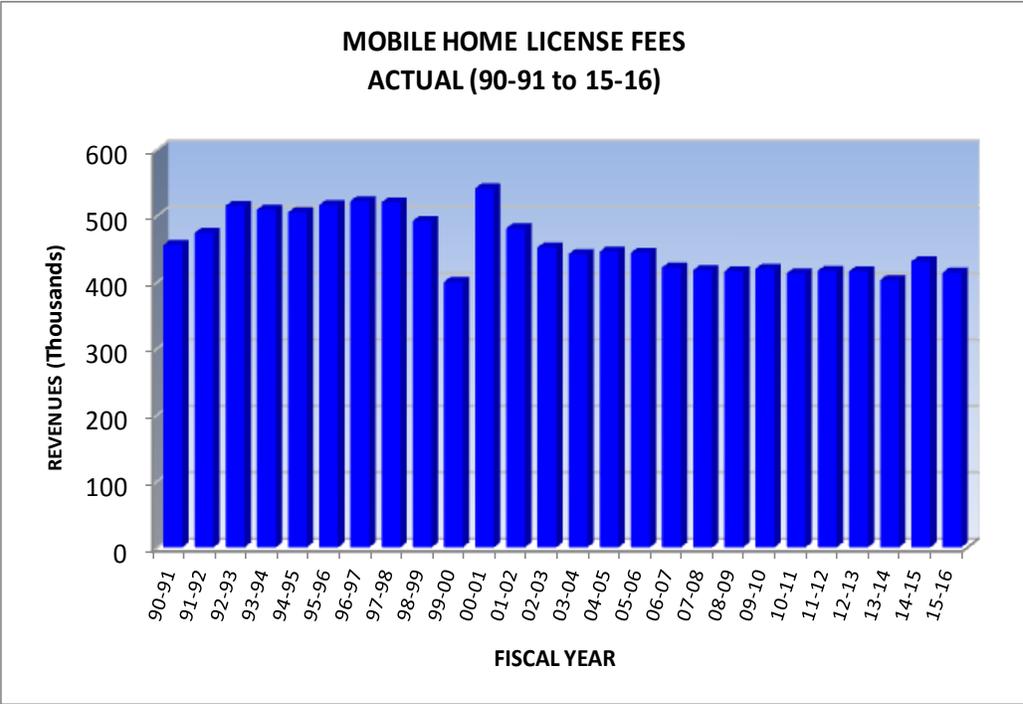
Counties are allowed to bond only the first and second guaranteed entitlements for capital projects. The monthly allocation of funds is based upon an annual projection of funds made by the State using the formulae in July of each year. Most of the funds are derived from intangible tax collections, which 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 “trues-up” the final June payment given actual collections.

This is an important source of revenue because of its size and flexibility in how it can be used.

MOBILE HOME LICENSE FEES

REVENUE DESCRIPTION:	An intergovernmental revenue based upon the number of licenses sold in Lee County.
LEGAL AUTHORIZATION:	Chapter 320.081, Florida Statutes as amended by Section 4 of Chapter 72-339, and Section 17 of Chapter 72-360, Laws of Florida
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) GC5000015500.335140.9000
SOURCE: USE:	Florida Office of Highway Safety and Motor Vehicles Non-designated in the MSTU Fund. However, funds are a pledged non-ad valorem revenue.
FEE SCHEDULE:	Fee schedule is established pursuant to Florida Statutes 320.08, Section 11
METHOD OF PAYMENT:	Mobile Home License Fee monies are collected by the Tax Collector and remitted to the Department of Highway Safety and Motor Vehicles. The Department remits half of the proceeds to the district school board. The remaining is remitted to the county after the Department deducts \$1.50 for each license for the State General Revenue Fund, \$1.00 for the Florida Mobile Home Relocation Trust Fund.
FREQUENCY OF COLLECTION:	80% of revenue received by the Finance Division from February to April
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Court – Finance Department

FISCAL HISTORY



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	417	1.0
12-13	416	-0.2
13-14	403	-3.1
14-15	431	6.9
15-16	414	-3.9

MOBILE HOME LICENSE FEES

DISCUSSION

LICENSE ISSUANCE HISTORY

The number of licenses issued from 2008 to 2016 as reported by the Florida Department of Highway Safety and Motor Vehicles is as follows:

<u>Year</u>	<u>Number</u>
July 1, 2008	47,573
July 1, 2009	47,206
July 1, 2010	47,436
July 1, 2011	47,108
July 1, 2012	47,436
July 1, 2013	47,179
July 1, 2014	47,033
July 1, 2015	46,788
July 1, 2016	46,435

Source: Florida DHSMV – Vehicle & Vessel Reports and Statistics

REVENUE FEE STRUCTURE – FLORIDA STATUTE 320.08 – CHAPTERS 11

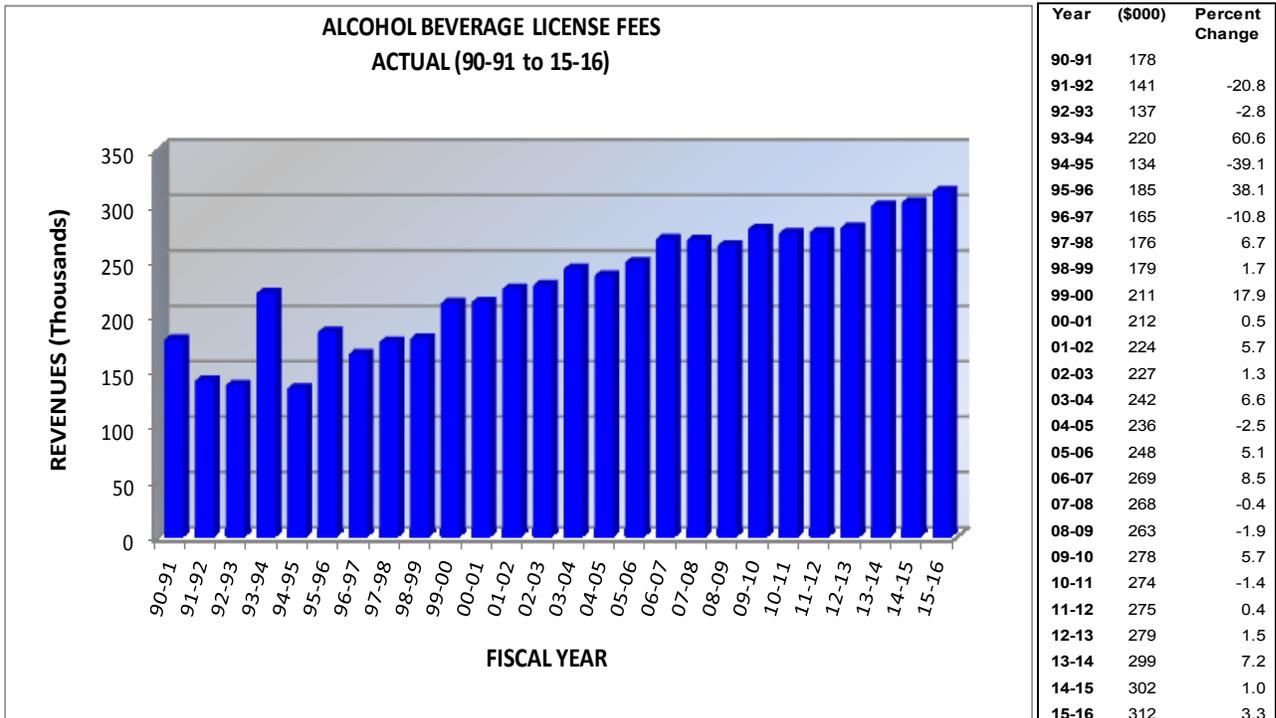
- (a) A mobile home not exceeding 35 feet in length: \$20 flat.
- (b) A mobile home over 35 feet in length, but not exceeding 40 feet: \$25 flat
- (c) A mobile home over 40 feet in length, but not exceeding 45 feet: \$30 flat
- (d) A mobile home over 45 feet in length, but not exceeding 50 feet: \$35 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

REVENUE DESCRIPTION:	An intergovernmental revenue from the State in which the county receives a portion of alcoholic beverage licenses sold in Lee County.
LEGAL AUTHORIZATION FOR COLLECTION:	Section 561.342, Florida Statutes
FUND:	Municipal Services Taxing Unit (MSTU)
ACCOUNT NUMBER:	GC5000015500.335150.9000
SOURCE:	Florida Department of Business Regulation, Division of Alcoholic Beverages and Tobacco
USE:	Non-designated in the MSTU Fund.

FEE SCHEDULE:	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.
METHOD OF PAYMENT:	Check received from the Florida Department of Business Regulation
FREQUENCY OF COLLECTION:	Quarterly; but most funds received by Finance Division in May.
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Court – Finance Division

FISCAL HISTORY



ALCOHOLIC BEVERAGE LICENSE FEES

DISCUSSION

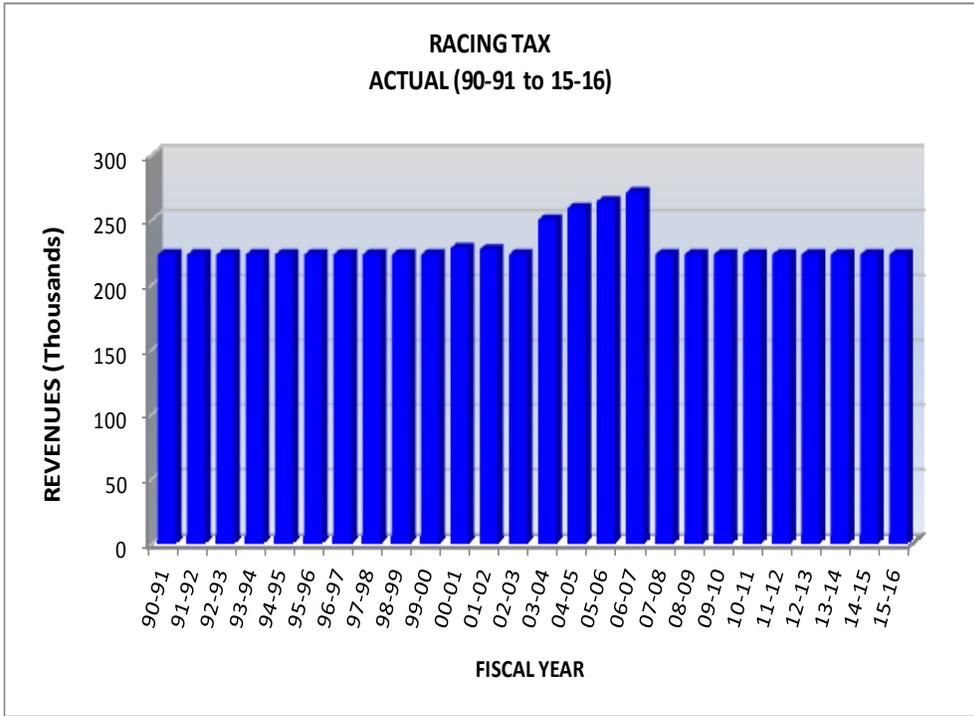
A portion of an annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality is shared with those local governments. An annual license tax is imposed on the following:

- 1) Any person operating a bottle club;
- 2) Vendors of malt beverages containing alcohol of 0.5 percent or more by volume, manufacturers engaged in the business of brewing only malt beverages, or distributors of alcoholic beverages containing less than 17.259 percent alcohol by volume;
- 3) Vendors authorized to sell brewed beverages containing malt, wines, and fortified wines; authorized wine manufacturers; or distributors authorized to sell brewed beverages containing malt, wines, and fortified wines in counties where the sale of intoxicating liquors, wines, and beers is permitted;
- 4) Vendors permitted to sell any alcoholic beverages regardless of alcoholic content, persons associated together as a chartered or incorporated club, and any caterer at a horse or dog racetrack or jai alai fronton;
- 5) Authorized liquor manufacturers and distributors as well as brokers, sales agents, and importers, as defined in s. 561.14(4)-(5), F.S.5

RACING TAX

REVENUE DESCRIPTION:	Intergovernmental revenue from the State's Pari-Mutuel Tax Collection Trust Fund.
LEGAL AUTHORIZATION FOR COLLECTION:	Chapters 550, 551; Section 550.13,5 Florida Statutes
FUND: ACCOUNT NUMBER:	Capital Improvement Fund GC5000030100.335160.9000
SOURCE: USE:	Florida Office of the Comptroller Non-designated in the Capital Improvement Fund.
FEE SCHEDULE:	Total annual amount of \$223,500. A like amount is received by the School Board.
METHOD OF PAYMENT:	Check received from the Florida Office of Comptroller
FREQUENCY OF COLLECTION:	Four (4) payments (\$55,812.50 in Jan, Feb, Mar, Apr)
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Court – Finance Department

FISCAL HISTORY



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
12-13	223	0.0
13-14	223	0.0
14-15	223	0.0
15-16	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-mutuel tax. The bill repealed the distribution of racing tax from the pari-mutuel 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 level of revenues received has been consistent for over twenty years.

The source of funds was at one time a pledge for the Capital Improvement Revenue Bonds, Series 1972. The Capital Improvement Revenue Bonds, Series 1972 were repaid in FY99-00. Currently these funds are 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 a portion of communications services tax 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. Sales tax is added to price of taxable goods and services and collected from the purchaser at the time of sale. Current tax rate is 6%.

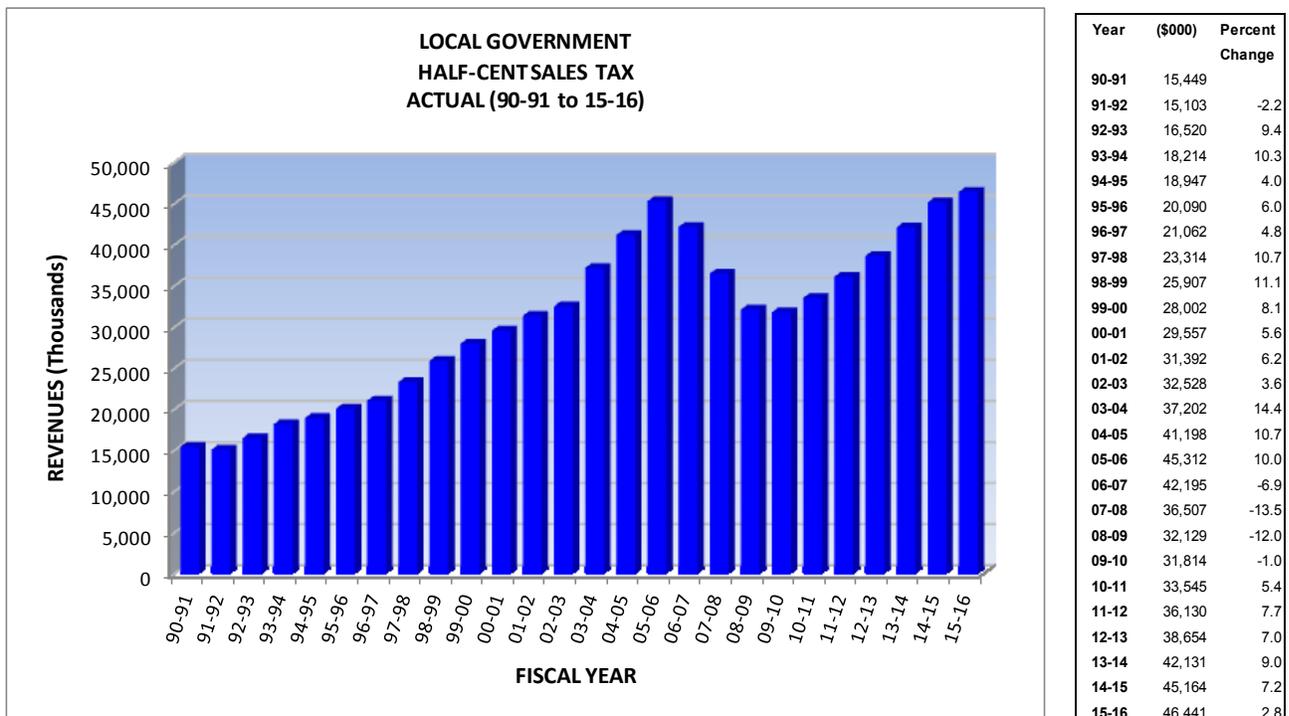
LEGAL AUTHORIZATION FOR COLLECTION: Chapters 202.18(2)(c), 212.20(6), 218.60-67 Florida Statutes

FUND: General Fund
ACCOUNT NUMBER: GC5000000100.335180.9000

SOURCE: Florida Department of Revenue
USE: Revenue is deposited into the General Fund.

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



LOCAL GOVERNMENT HALF-CENT SALES TAX

DISCUSSION

The basic forces driving this revenue source are consumption and population. This is one of the most significant revenues in both its amount and flexibility of use. The present sales tax rate is six (6) percent.

RATE DISTRIBUTION LEVEL, FORMULAE USED FOR CALCULATIONS, DEFINITION

The percentage of state sales tax transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund is currently 8.9744. The amount transferred into the trust fund and distributed pursuant to s. 218.65, F.S. (emergency and supplemental distributions) is 0.0966% of net tax proceeds.

FORMULAE USED FOR CALCULATION

	Unincorporated	+	(2/3* Incorporated Population)
	<u>County Population</u>		
Distribution Factor =	Total County	+	(2/3* Incorporated Population)
	Population		
County Share =	Distribution Factor* Total Half-Cent Ordinary Distribution for Each County		

DEFINITION OF HALF-CENT SALES TAX

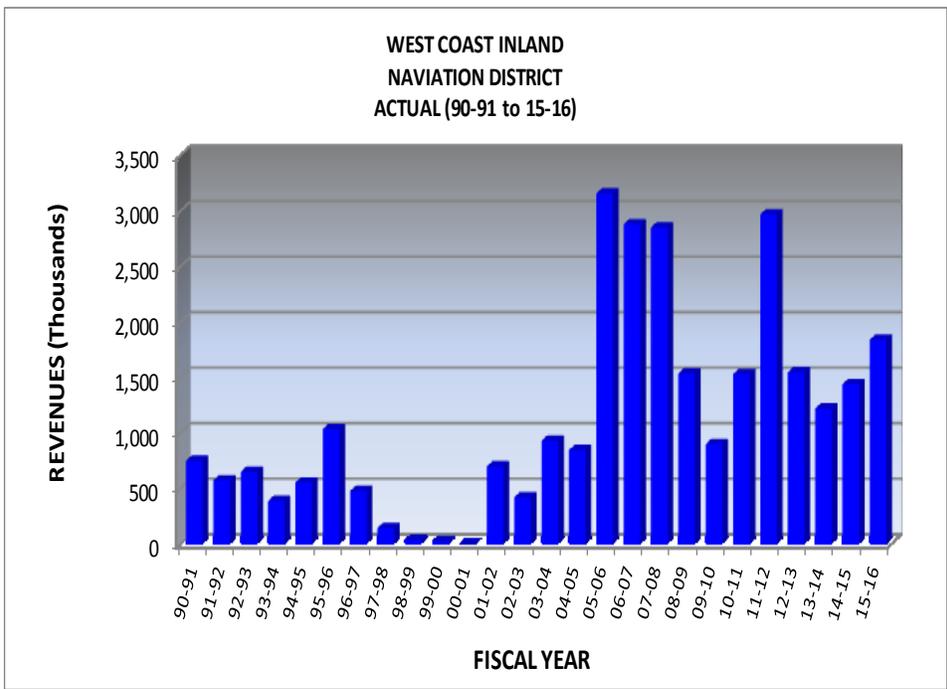
Originally Called Half-Cent Sales Tax because:

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

WEST COAST INLAND NAVIGATION DISTRICT

REVENUE DESCRIPTION:	Special taxing district created in 1947 for maintenance and improvement to the Gulf Intracoastal Waterway.
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 374.976, Florida Statutes Originated 1947, amended 1987
FUND: ACCOUNT NUMBER:	Fund 00100 – Projects within Object Code 337300, Subsidiary 9003 Unique number for each project
SOURCE: USE:	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.
FEE SCHEDULE: METHOD OF PAYMENT:	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 General Fund. WCIND funds are used to reimburse General Fund upon project completion. Check received from the West Coast Inland Navigation District.
FREQUENCY OF COLLECTION: EXEMPTIONS:	Annually Numerous exemptions exist. Especially note Chapter 196 – Florida Statutes regarding use of \$50,000 Homestead Exemption
EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	None None Tax Collector/West Coast Inland Navigation District

FISCAL HISTORY



Year	(\$000)	Percent Change
90-91	746	
91-92	570	-23.6
92-93	646	13.3
93-94	384	-40.6
94-95	550	43.2
95-96	1,032	87.6
96-97	475	-54.0
97-98	141	-70.3
98-99	34	-75.9
99-00	23	-32.4
00-01	0	-100.0
01-02	695	0.0
02-03	417	-40.0
03-04	927	122.3
04-05	843	-9.1
05-06	3,154	274.1
06-07	2,877	-8.8
07-08	2,849	-1.0
08-09	1,533	-46.2
09-10	896	-41.6
10-11	1,527	70.4
11-12	2,967	94.3
12-13	1,544	-48.0
13-14	1,217	-21.2
14-15	1,437	18.1
15-16	1,838	27.9

WEST COAST INLAND NAVIGATION DISTRICT

DISCUSSION

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 (at 100% collection rate):

Year	Taxes Levied	Millage
1992 Tax Roll for FY92-93	414,561	0.0220
1993 Tax Roll for FY93-94	387,636	0.0200
1994 Tax Roll for FY94-95	388,362	0.0195
1995 Tax Roll for FY95-96	396,414	0.0192
1996 Tax Roll for FY96-97	403,014	0.0189
1997 Tax Roll for FY97-98	665,916	0.0300
1998 Tax Roll for FY98-99	935,965	0.0400
1999 Tax Roll for FY99-00	1,010,300	0.0400
2000 Tax Roll for FY00-01	1,116,777	0.0400
2001 Tax Roll for FY01-02	1,275,113	0.0400
2002 Tax Roll for FY02-03	1,476,670	0.0400
2003 Tax Roll for FY03-04	1,727,871	0.0400
2004 Tax Roll for FY04-05	2,010,666	0.0400
2005 Tax Roll for FY05-06	2,563,163	0.0400
2006 Tax Roll for FY06-07	3,587,142	0.0400
2007 Tax Roll for FY07-08	3,801,644	0.0394
2008 Tax Roll for FY08-09	3,338,210	0.0394
2009 Tax Roll for FY09-10	2,566,109	0.0394
2010 Tax Roll for FY10-11	2,203,046	0.0394
2011 Tax Roll for FY11-12	2,107,865	0.0394
2012 Tax Roll for FY12-13	2,093,191	0.0394
2013 Tax Roll for FY13-14	2,164,115	0.0394
2014 Tax Roll for FY14-15	2,310,568	0.0394
2015 Tax Roll for FY15-16	2,478,927	0.0394
2016 Tax Roll for FY16-17	2,687,132	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 FY15-16 as reported from the County's Comprehensive Annual Financial Reports (CAFR). 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.



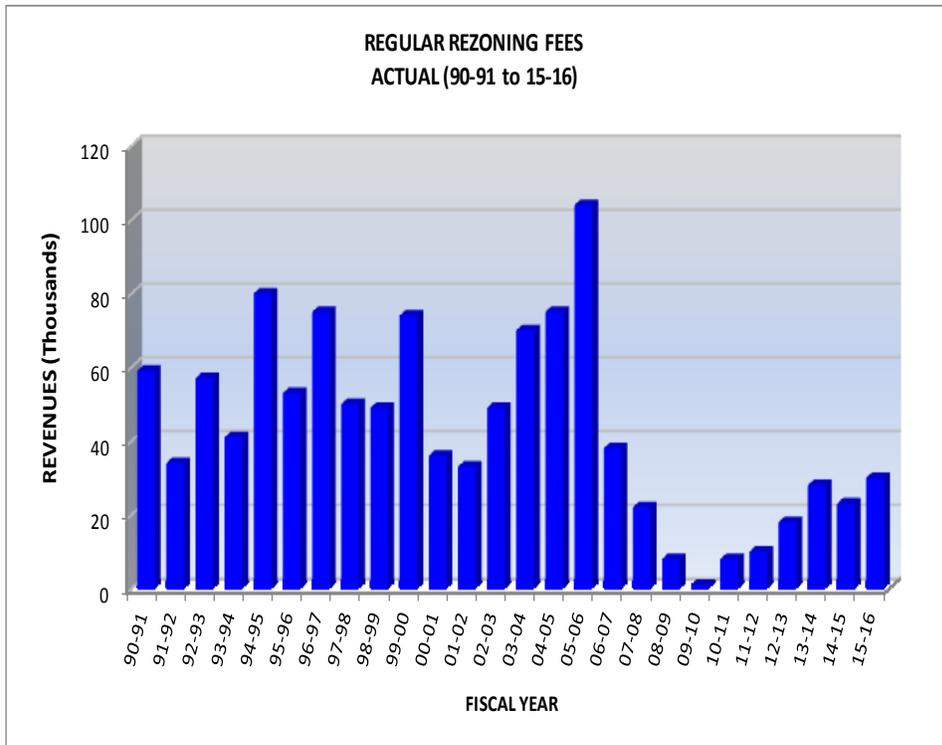
E. CHARGES FOR SERVICES

These revenues include charges for 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, parks, emergency E911, transportation and recreation fees.

REGULAR REZONING FEES

REVENUE DESCRIPTION:	Revenues generated from requests to change the current zoning status of property.
LEGAL AUTHORIZATION FOR COLLECTION:	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.
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LF5151615500.341900.9004
SOURCE: USE:	Applicants for Rezoning To fund, in part, the operating costs of the Zoning Division.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	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

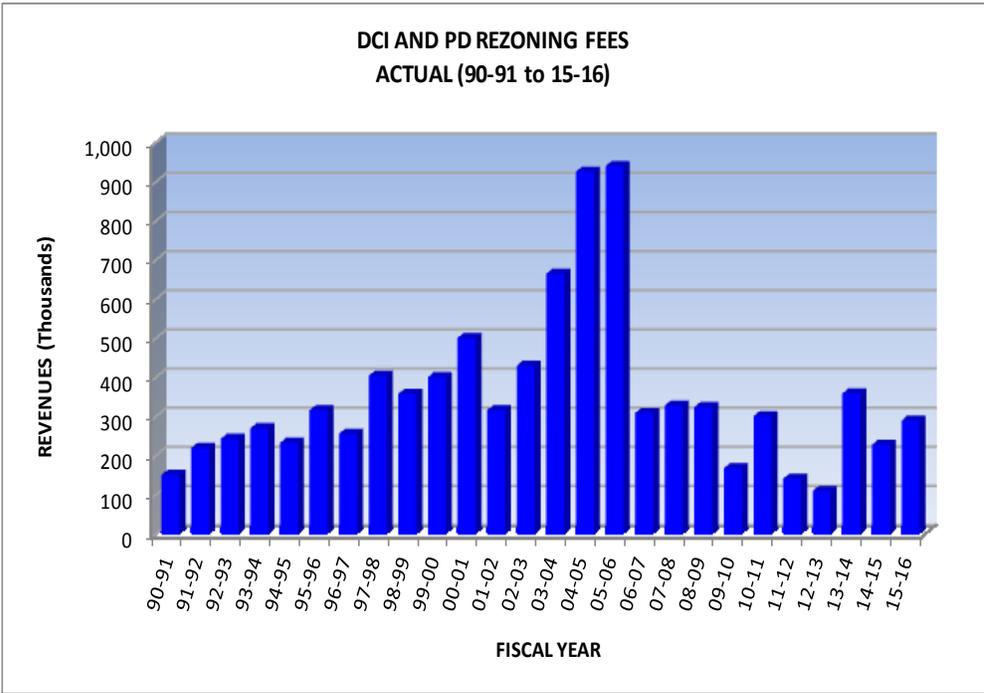


Year	(\$000)	Percent Change
90-91	59	
91-92	34	-42.4
92-93	57	67.6
93-94	41	-28.1
94-95	80	95.1
95-96	53	-33.8
96-97	75	41.5
97-98	50	-33.3
98-99	49	-2.0
99-00	74	51.0
00-01	36	-51.4
01-02	33	-8.3
02-03	49	48.5
03-04	70	42.9
04-05	75	7.1
05-06	104	38.7
06-07	38	-63.5
07-08	22	-42.1
08-09	8	-63.6
09-10	1	-87.5
10-11	8	700.0
11-12	10	25.0
12-13	18	80.0
13-14	28	55.6
14-15	23	-17.9
15-16	30	30.4

DCI AND PLANNED DEVELOPMENT REZONING FEES

REVENUE DESCRIPTION:	Revenue generated from requests for rezoning which meets or exceeds the DCI (Developments of Community Impact) thresholds, or where the use requires Planned Development approval.
LEGAL AUTHORIZATION FOR COLLECTION:	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
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5151615500.341900.9008
SOURCE: USE:	Applicants for DCI and PD (Planned Development) rezonings To fund, in part, the operating costs of the Zoning Division.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	See opposite page for description Fee collected at time of application for DCI and PD rezoning As requests are received None None None Department of Community Development

FISCAL HISTORY

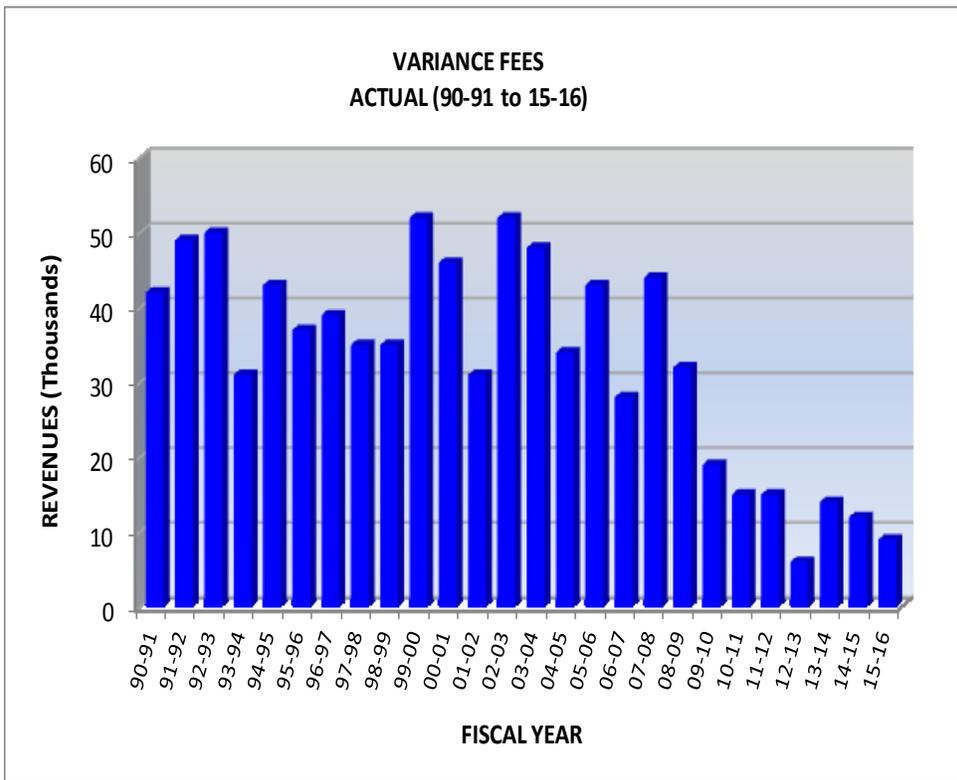


Year	(\$000)	Percent Change
90-91	151	
91-92	220	45.7
92-93	243	10.5
93-94	270	11.1
94-95	233	-13.7
95-96	316	35.6
96-97	256	-19.0
97-98	404	57.8
98-99	358	-11.4
99-00	401	12.0
00-01	501	24.9
01-02	316	-36.9
02-03	430	36.1
03-04	665	54.7
04-05	926	39.2
05-06	940	1.5
06-07	309	-67.1
07-08	328	6.1
08-09	324	-1.2
09-10	168	-48.1
10-11	301	79.2
11-12	141	-53.2
12-13	110	-22.0
13-14	359	226.4
14-15	228	-36.5
15-16	290	27.2

VARIANCE FEES

REVENUE DESCRIPTION:	Fee for a variance for land not in conformity with current code requirements.
LEGAL AUTHORIZATION FOR COLLECTION:	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
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LF5151615500.341900.9005
SOURCE: USE:	Applicants for variances. To fund, in part, the operating costs of the Zoning Division.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	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



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	15	0.0
12-13	6	-60.0
13-14	14	133.3
14-15	12	-14.3
15-16	9	-25.0

VARIANCE FEES

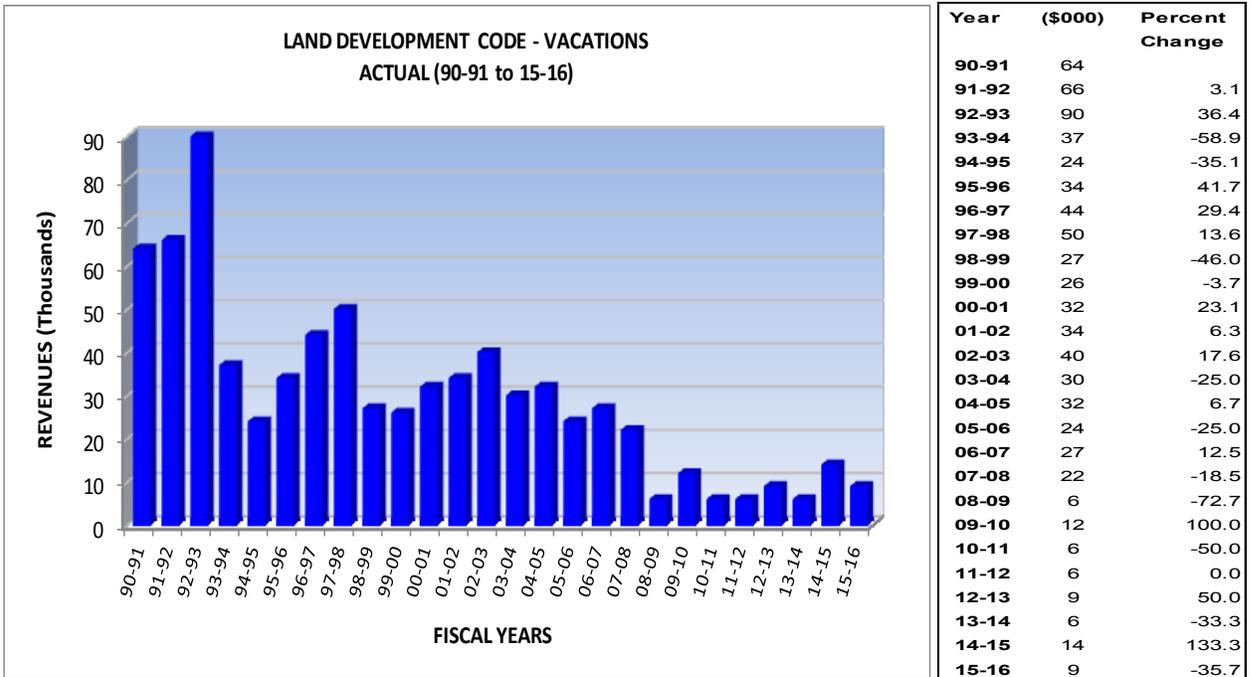
DISCUSSION

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

LAND DEVELOPMENT CODE VACATIONS

REVENUE DESCRIPTION:	A request for a vacation of the public interest in a plat, right-of-way, or easement.
LEGAL AUTHORIZATION FOR COLLECTION:	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
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5151315500.341900.9011
SOURCE: USE:	Applicants for vacation request To fund, in part, the operating costs of the Development Services Division.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	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

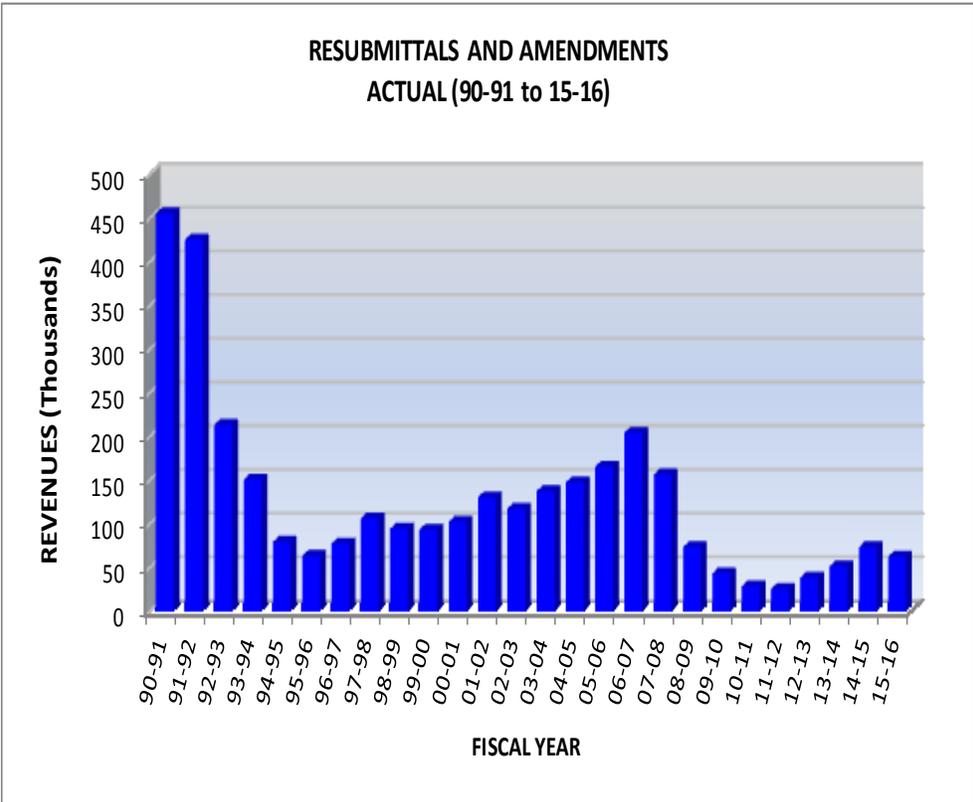
FISCAL HISTORY



RESUBMITTALS AND AMENDMENTS

REVENUE DESCRIPTION:	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.
LEGAL AUTHORIZATION FOR COLLECTION:	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
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5151315500.341900.9013
SOURCE: USE:	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
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	\$350 each amendment re-submittal Fee collected at time of application for Final Development Order As requests are received None None None Department of Community Development

FISCAL HISTORY

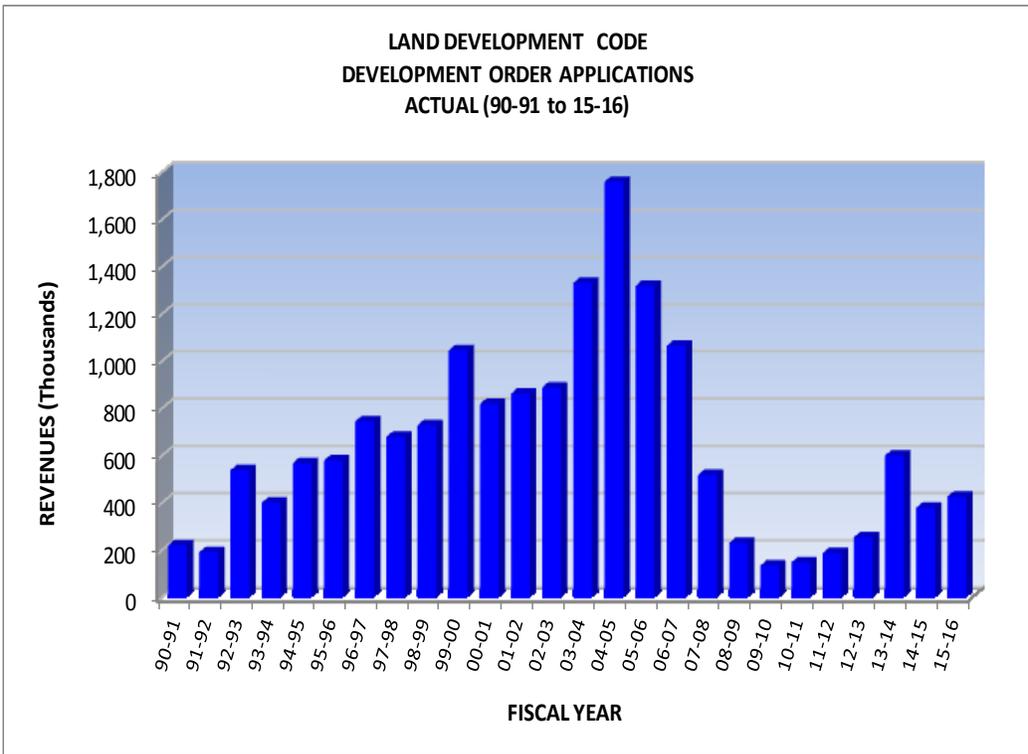


Year	(\$000)	Percent Change
90-91	455	
91-92	425	-6.6
92-93	213	-49.9
93-94	150	-29.6
94-95	79	-47.3
95-96	63	-20.3
96-97	77	22.2
97-98	106	37.7
98-99	94	-11.3
99-00	93	-1.1
00-01	102	9.7
01-02	130	27.5
02-03	117	-10.0
03-04	137	17.1
04-05	147	7.3
05-06	165	12.2
06-07	204	23.6
07-08	156	-23.5
08-09	73	-53.2
09-10	43	-41.1
10-11	28	-34.9
11-12	25	-10.7
12-13	38	52.0
13-14	51	34.2
14-15	73	43.1
15-16	62	-15.1

LAND DEVELOPMENT CODE DEVELOPMENT ORDER APPLICATIONS

REVENUE DESCRIPTION:	A request for initial review to determine compliance with the Land Development Code (LDC).
LEGAL AUTHORIZATION FOR COLLECTION:	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
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5150315500.341900.9012
SOURCE: USE:	Applicants for Development Order request To fund, in part, the operating costs of the Development Services Division.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	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



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	187	26.4
12-13	254	35.8
13-14	600	136.2
14-15	379	-36.8
15-16	426	12.4

**LAND DEVELOPMENT CODE
DEVELOPMENT ORDER APPLICATIONS**

DISCUSSION

This revenue is derived from persons seeking to determine compliance with the Land Development Code.

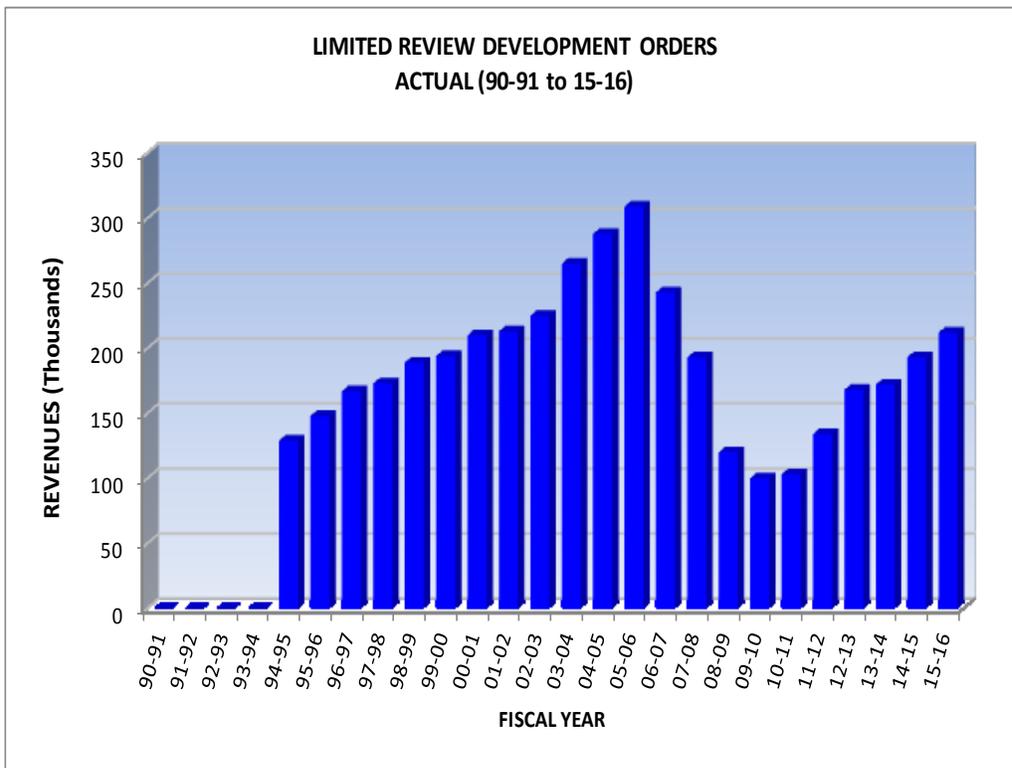
Development Orders – Fee Structure

Fee Type	Fee	Unit
Application base fee	\$3,000	+\$60 per acre*
MDO base fee	\$3,000	+\$60 per acre*
Re submittal (1 st 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

LIMITED REVIEW DEVELOPMENT ORDERS

REVENUE DESCRIPTION:	A request for a development order on specific types of limited impact developments and lot splits.
LEGAL AUTHORIZATION FOR COLLECTION:	Administrative Code Approval Dates: 2/1/95 (Effective 3/1/95)
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC51500015500.341900.9016
SOURCE: USE:	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.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	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



Year	(\$000)	Percent Change
90-91	0	
91-92	0	
92-93	0	
93-94	0	
94-95	129	
95-96	148	14.7
96-97	167	12.8
97-98	173	3.6
98-99	189	9.2
99-00	194	2.6
00-01	210	8.2
01-02	213	1.4
02-03	225	5.6
03-04	265	17.8
04-05	288	8.7
05-06	309	7.3
06-07	243	-21.4
07-08	193	-20.6
08-09	120	-37.8
09-10	100	-16.7
10-11	103	3.0
11-12	134	30.1
12-13	168	25.4
13-14	172	2.4
14-15	193	12.2
15-16	212	9.8

LIMITED REVIEW DEVELOPMENT ORDERS

DISCUSSION

Program covers 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 Land Development Code Section 10-174.

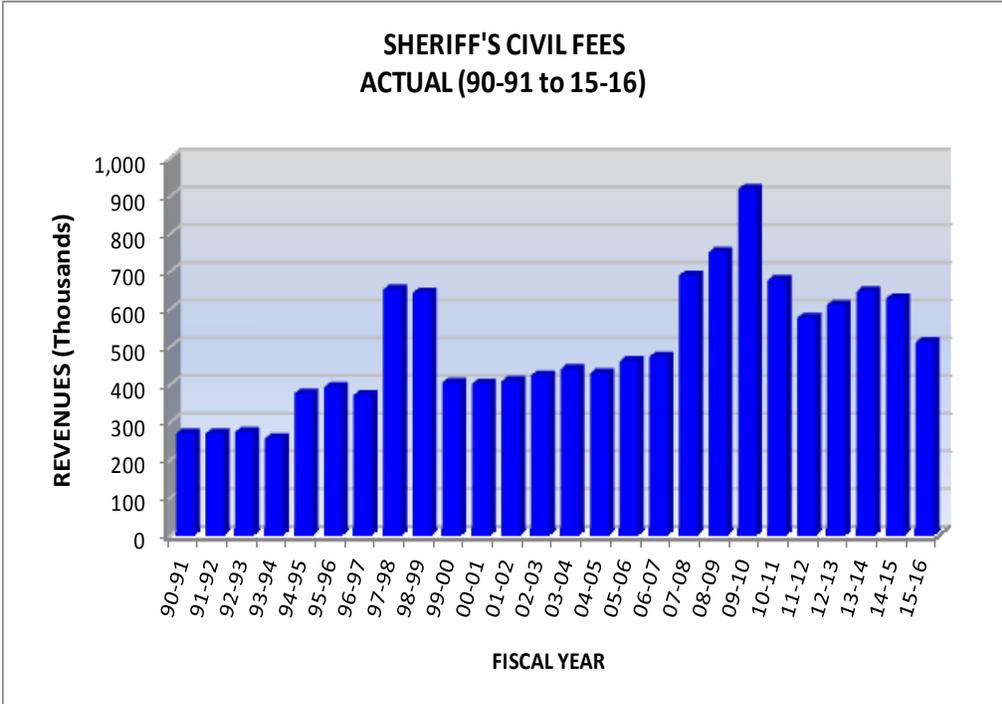
Development Order Limited Review – Fee Structure

Limited Review (or Exemption) Amendment	\$50
Reinspection (Initial inspection free)	
First and Each Additional	\$50
Resubmittals	\$100
Type A	\$100
Type B	\$350
Type C	\$350
Type D	\$1,100
Type E	\$350

SHERIFF'S CIVIL FEES

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

FISCAL HISTORY



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	441	4.0
04-05	430	-2.5
05-06	462	7.4
06-07	474	2.6
07-08	689	45.4
08-09	751	9.0
09-10	918	22.2
10-11	677	-26.3
11-12	577	-14.8
12-13	611	5.9
13-14	647	5.9
14-15	628	-2.9
15-16	512	-18.5

SHERIFF'S CIVIL FEES

DISCUSSION

Most revenues generated from Sheriff's civil fees are derived from the serving of summons, writs, and subpoenas.

The schedule of fees is as follows:

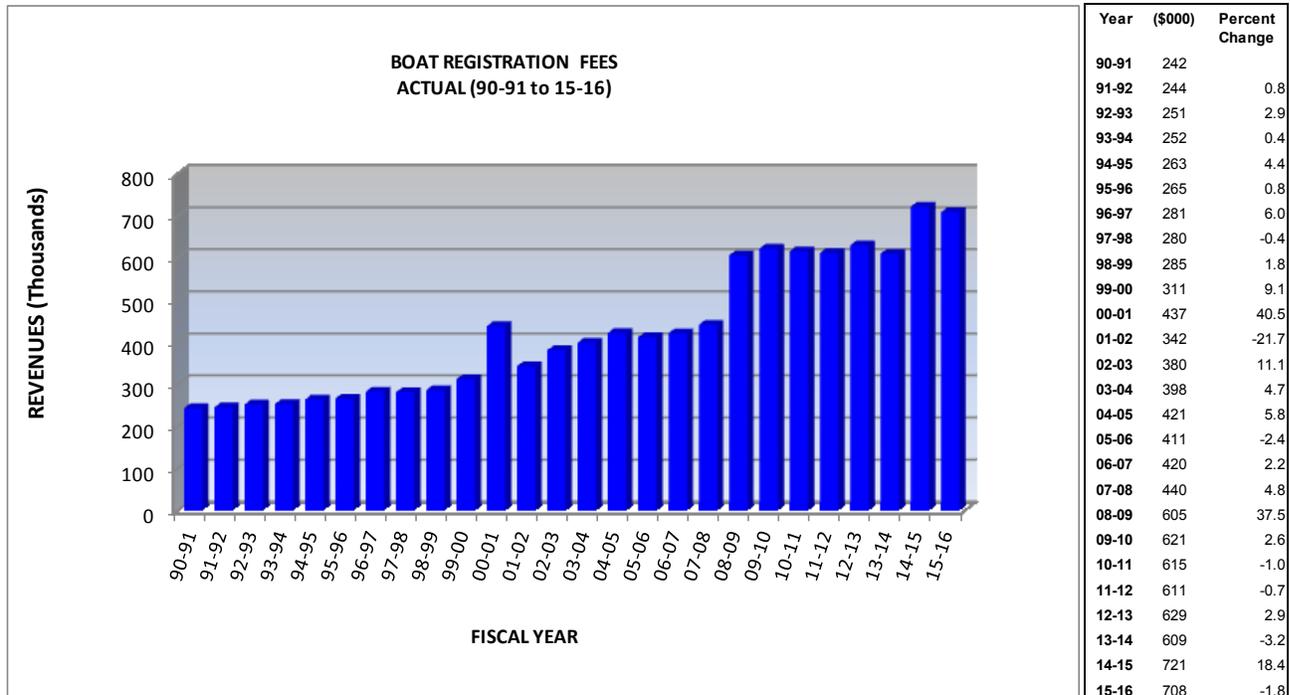
Summons or Writs and Subpoenas and Executions	\$40.00 for each person
Writs except executions requiring a levy or seizure of property	\$50.00 in addition to the \$40.00 as stated in paragraph (a) F.S. 30.231 (b)
Witness Subpoenas:	\$40.00 for each witness to be served.
Executions:	\$40.00 for docketing and indexing each writ of execution, regardless of the number of persons involved. \$50.00 for each levy \$40.00 for advertisement of sale under process \$40.00 for sale under process \$40.00 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)

REVENUE DESCRIPTION:	A registration fee imposed annually upon boat owners in Lee County, supplemental to State registration fees.
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 327-22, Florida Statutes Ordinance 85-47
FUND:	General Fund
ACCOUNT NUMBER:	CG5211500100.341511.9000
SOURCE:	Boat Owners
USE:	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.
FEE SCHEDULE:	Ranges from \$13.50 TO \$289.88 in Lee County depending upon class (length)
METHOD OF PAYMENT:	Boat Owners register vehicles with Tax Collector, who submits revenues to county.
FREQUENCY OF COLLECTION:	Payment for annual registration fee is due on registrant's birthday, or in the case of a company, in June of each year.
EXEMPTIONS:	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.
EXPIRATION:	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 th .
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Tax Collector

FISCAL HISTORY



BOAT REGISTRATION FEES (COUNTY)

DISCUSSION

Based upon information from the Florida Department of Highway Safety & Motor Vehicle Revenue Report for the state fiscal years 2000-2001 through 2015-2016., 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%
2011-2012	41,871	1,070	42,941	-0.9%
2012-2013	42,370	1,097	43,467	1.2%
2013-2014	43,505	1,131	44,636	2.7%
2014-2015	44,743	1,160	45,903	2.8%
2015-2016	45,759	1,155	46,914	2.2%

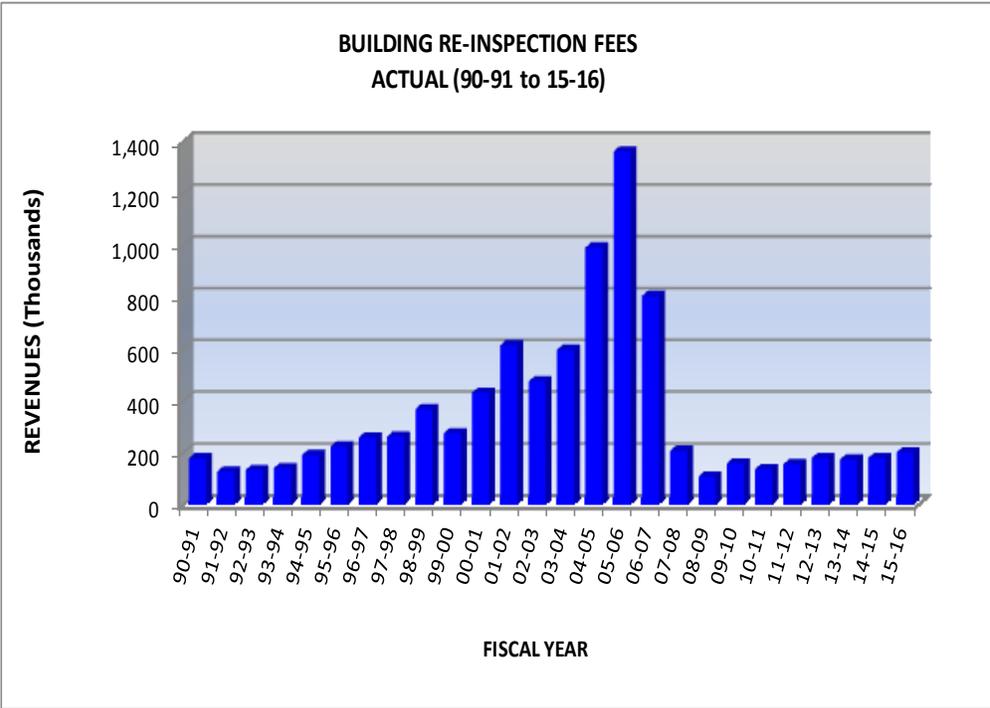
Vessel Registration Fees

Canoes/Vessels under 12 feet	\$13.50
12 feet to 15 feet	\$29.63
16 feet to 25 feet	\$48.38
26 feet to 39 feet	\$122.63
40 to 64 feet	\$196.88
65 feet to 109 feet	\$234.38
110 feet or more	\$289.88

BUILDING RE-INSPECTION FEES

REVENUE DESCRIPTION:	Fee is charged whenever a re-inspection for construction described in the External Charges Manual is required.
LEGAL AUTHORIZATION FOR COLLECTION:	Ordinance 82-41; Approved 10/6/82 Amended 9/7/88
FUND: ACCOUNT NUMBER:	Municipal Services Taxing Unit (MSTU) LC5240015501.322000.9021
SOURCE: USE:	Construction that requires re-inspection. Funds are used for operating costs of the building permitting activities of the Development Services Division.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	\$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



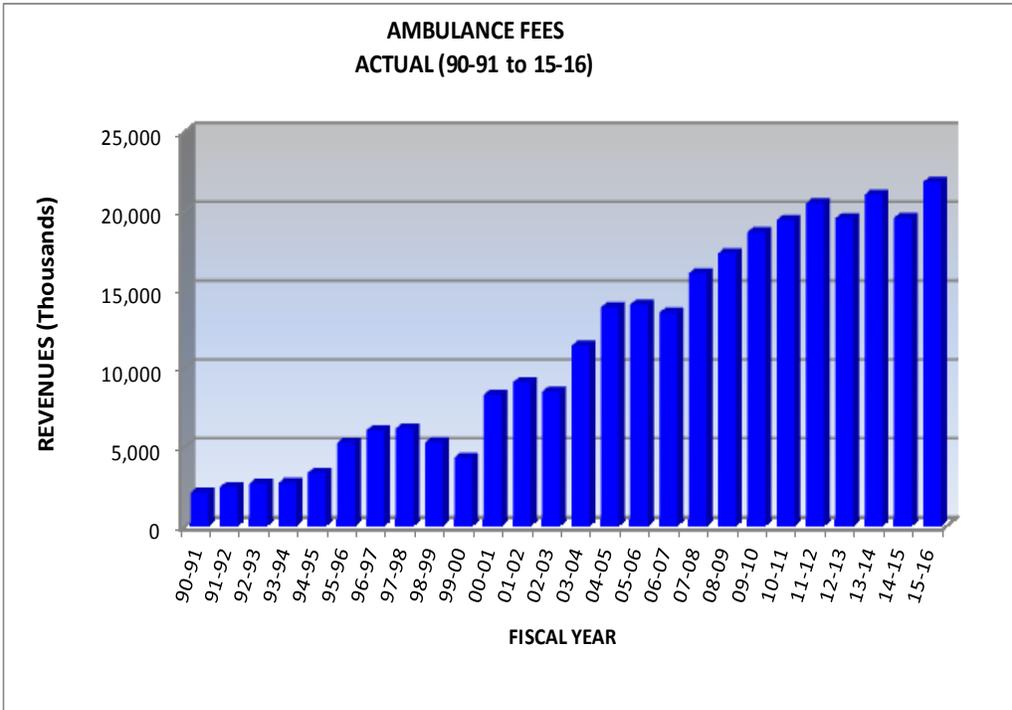
Year	(\$000)	Percent Change
90-91	178	
91-92	127	-28.7
92-93	132	3.9
93-94	140	6.1
94-95	191	36.4
95-96	224	17.3
96-97	258	15.2
97-98	262	1.6
98-99	368	40.5
99-00	274	-25.5
00-01	431	57.3
01-02	615	42.7
02-03	475	-22.8
03-04	597	25.7
04-05	992	66.2
05-06	1,363	37.4
06-07	805	-40.9
07-08	207	-74.3
08-09	107	-48.3
09-10	158	47.7
10-11	136	-13.9
11-12	155	14.0
12-13	179	15.5
13-14	173	-3.4
14-15	179	3.5
15-16	201	12.3



AMBULANCE FEES

REVENUE DESCRIPTION:	Fee is imposed upon users of county ambulance service to recapture portion of the cost to provide ambulance service to users.
LEGAL AUTHORIZATION FOR COLLECTION:	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), 05-03-15 (effective 03-15-05) and 13-06-1.
FUND:	General Fund
ACCOUNT NUMBER:	KF5260100100.342600.9002 & .9004
SOURCE:	Ambulance users
USE:	Funds a portion of Emergency Medical Services (EMS) operating costs as one of its sources through the General Fund.
FEE SCHEDULE:	See schedule on opposite page
METHOD OF PAYMENT:	Private collection agency bills ambulance users and remits collections to the County
FREQUENCY OF COLLECTION:	Received monthly
EXEMPTIONS:	County employees on the job
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Ambulance and Medical Billings, Inc. remits funds to Clerk of Circuit Court – Finance Division

FISCAL HISTORY



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	13,869	21.3
05-06	14,046	1.3
06-07	13,532	-3.7
07-08	16,029	18.5
08-09	17,296	7.9
09-10	18,645	7.8
10-11	19,407	4.1
11-12	20,479	5.5
12-13	19,517	-4.7
13-14	21,023	7.7
14-15	19,542	-7.0
15-16	21,829	11.7

AMBULANCE FEES

DISCUSSION

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

Fiscal Year	Total Calls	Number of Transports	Percent Change	Net Revenues Billed	Net Revenues Collected	Percent Collected to Billed
00-01	53,000	32,563	2.5%	10,478,277	8,312,603	79.3%
01-02	55,631	34,432	5.7%	11,291,383	9,116,483	80.7%
02-03	57,804	37,400	8.6%	13,150,524	8,524,727	64.8%
03-04	67,448	42,499	13.6%	14,678,796	11,438,058	79.5%
04-05	73,998	45,813	7.8%	22,157,877	13,868,681	62.6%
05-06	74,468	46,406	1.3%	26,777,504	14,046,366	56.1%
06-07	74,201	49,397	6.4%	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	4.0%	23,142,463	17,296,028	74.7%
09-10	77,719	52,114	0.4%	27,018,316	18,695,445	69.2%
10-11	80,250	54,850	5.3%	28,576,103	19,407,704	67.9%
11-12	71,928	50,398	-8.1%	32,205,125	20,478,278	63.6%
12-13	71,921	50,233	-0.3%	30,465,368	19,517,357	64.1%
13-14	74,572	51,502	2.5%	34,248,832	21,023,488	61.4%
14-15	78,240	54,330	5.5%	29,568,640	19,547,327	66.1%
15-16	81,540	62,845	15.7%	33,942,909	21,829,940	64.3%

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.

Current fees

AMBULANCE SERVICE TRANSPORT FEES

Basic Life Support (BLS – Non emergency)	\$ 650
Basic Life Support (BLS – Emergency)	\$ 650
Advanced Life Support (ALS 1 – Non emergency)	\$ 875
Advanced Life Support (ALS 1 – Emergency)	\$ 875
Advanced Life Support (ALS 2)	\$ 875
Critical Care Transport (CCT)	\$ 950

MILEAGE FEES

Ambulance Transport Mileage Charge (Non Rural)	\$ 12 per mile
Ambulance Transport Mileage Charge (Rural)	\$ 12 per mile

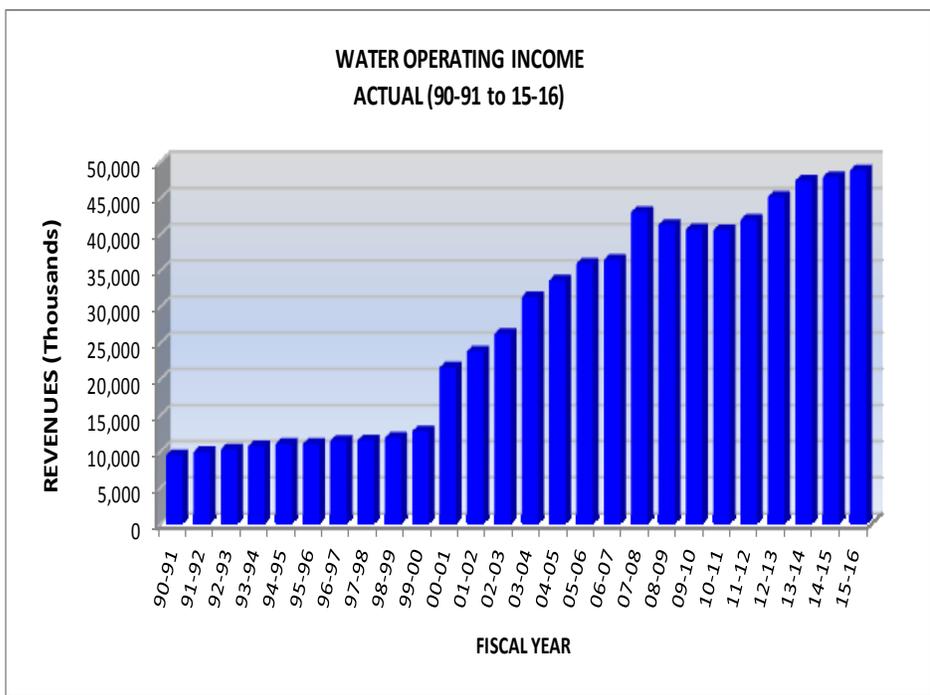
TREAT NON TRANSPORT FEES

Special Medical Fee (Paramedic Treatment/Non Transport)	\$ 150
Treat Non Transport (BLS Intervention/Non Transport)	\$ 1,000

WATER OPERATING INCOME

REVENUE DESCRIPTION:	User fee for water service, based upon meter size and water usage.
LEGAL AUTHORIZATION:	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). Resolution 8-9-11 (Approved 8/26/11)
FUND:	Water System Revenue
ACCOUNT NUMBER:	OD5360048700.343300.9001
SOURCE:	Water users within the Lee County Utilities water system
USE:	To cover cost of operations, maintenance, and deposits to the Sinking Funds, and Renewal/Replacement Funds.
FEE SCHEDULE:	See schedule on opposite page.
METHOD OF PAYMENT:	Payment is made directly to Lee County Utilities from users of the water system.
FREQUENCY OF COLLECTION:	Monthly
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Monies pledged toward Water and Sewer Revenue Bonds.
REVENUE COLLECTOR:	Department of Lee County Utilities

FISCAL HISTORY



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	42,003	3.6
12-13	45,164	7.5
13-14	47,390	4.9
14-15	47,867	1.0
15-16	48,823	2.0

WATER OPERATING INCOME

DISCUSSION

The schedule of rates is as follows:

<u>Customer Classification</u>	<u>Monthly Service Charge</u>	<u>User Charge</u>	Per 1,000 gallons, or portion thereof, for each residential unit (ERU)
<u>Residential:</u>			
Single Unit	\$9.15	1-6,000	\$3.27
Multi-Unit	\$7.32 per Unit/Lot	6,001-12,000	\$4.09
Recreational Vehicle	\$3.66 per Unit/Lot	12,001-18,000	\$4.91
Mobile Home	\$7.32 per Unit/Lot	18,001 and over	\$6.54

Each residential service account is charged a monthly administrative fee of \$3.44. 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.

<u>Customer Classification</u>	<u>Monthly Service Charge</u>	<u>ERU Ratio</u>	<u>User Charge</u>	Per 1,000 gallons or portion thereof, for each residential unit (ERU)
<u>Commercial:</u>				
<u>Meter Size</u>				
5/8 inch	\$12.59	1.00	1-6,000	\$3.27
¾ inch	\$17.17	1.50	6,001-12,000	\$4.09
1 inch	\$26.32	2.50	12,001-18,000	\$4.91
1 ½ inch	\$49.19	5.00	18,001 and over	\$6.54
2 inch	\$76.64	8.00		
3 inch	\$149.84	16.00		
4 inch	\$232.19	25.00		
6 inch	\$460.94	50.00		
8 inch	\$735.44	80.00		
10 inch	\$1,330.19	145.00		
			<u>Non-Irrigation Class</u>	
			Per 1,000	\$3.44
			<u>Irrigation Class</u>	
			1-6,000	\$4.09
			6,001-12,000	\$4.91
			12,001 and over	\$6.54

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

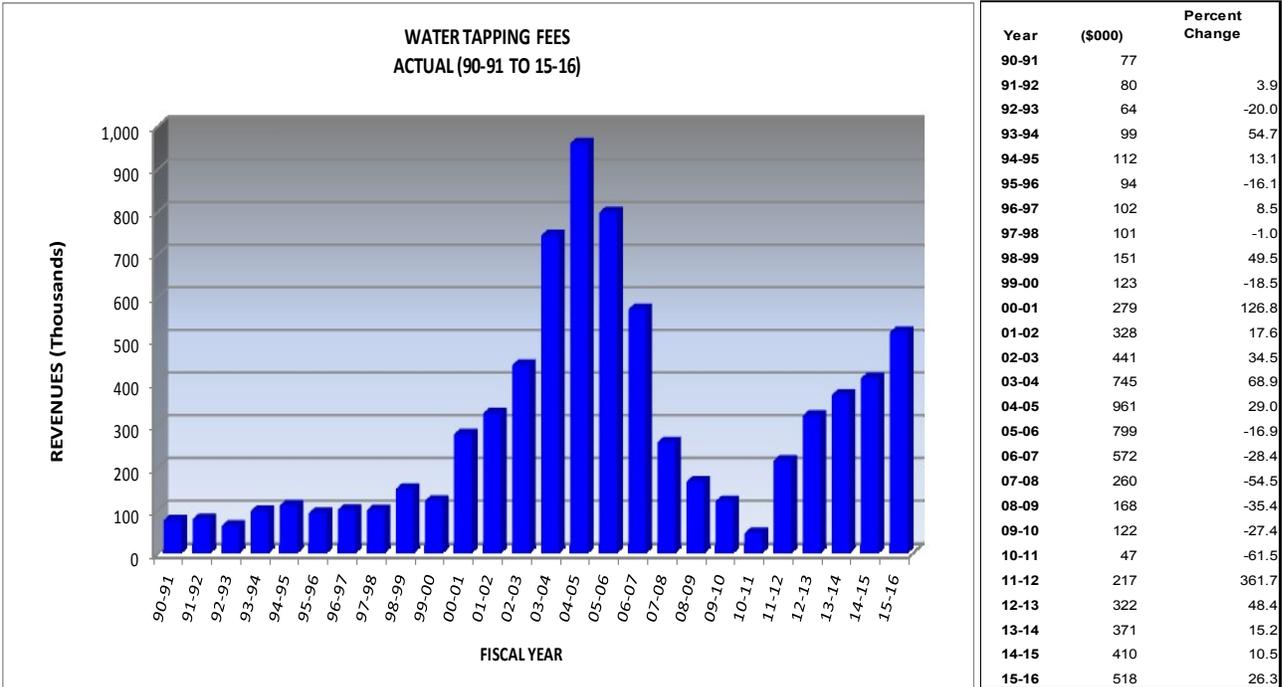
In the event that the South Florida Water Management District or other authority having jurisdiction declares a water shortage requiring mandatory curtailment to the extent of a 15% reduction in water usage, the water user charges listed above shall be increased 18%.

In the event that a reduction of water use *greater 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

REVENUE DESCRIPTION:	A fee assessed for persons requesting lateral connections for water service into existing water lines.
LEGAL AUTHORIZATION FOR COLLECTION:	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)
FUND: ACCOUNT NUMBER:	Water System Revenue OD5360048700.343300.9002
SOURCE:	Customers requesting tapping service from the Department of Lee County Utilities.
FEE SCHEDULE:	See schedule of charges on opposite page
METHOD OF PAYMENT:	Payment is made prior to issuance of installation work order. Payment may be check, cash or credit card.
FREQUENCY OF COLLECTION:	
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Department of Lee County Utilities

FISCAL HISTORY



WATER TAPPING FEES

DISCUSSION

The schedule of water tapping fees is as follows:

METER SIZE	TAP-IN CHARGE	DROP-IN CHARGE
5/8 inch	\$1,025	\$260
3/4 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.

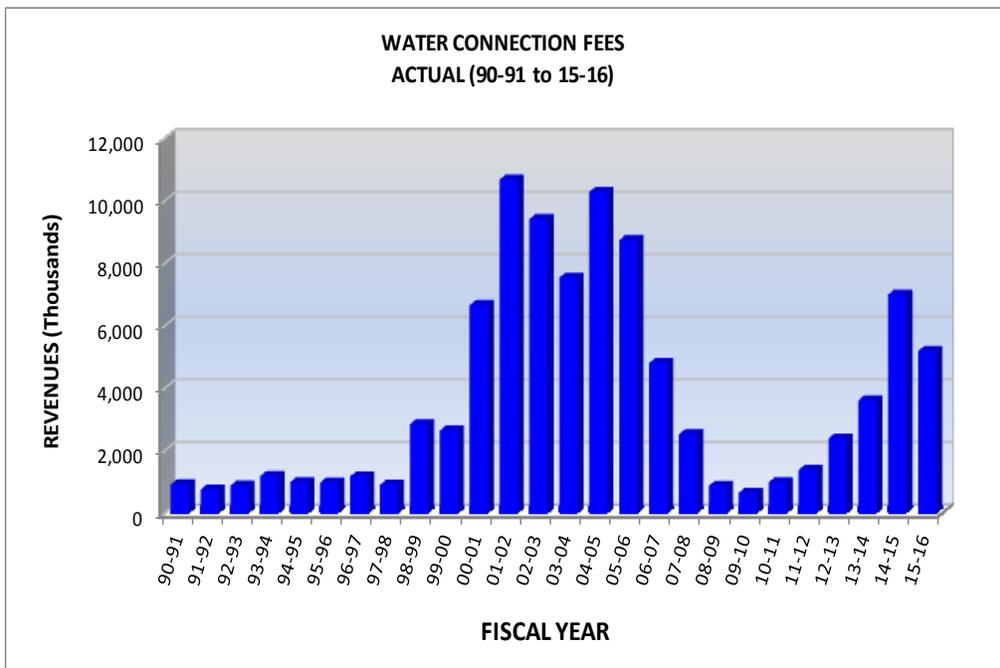
Tap-In Charge = Connection into the main water line
Drop-In Charge = Installation of only the meter

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

WATER CONNECTION FEES

REVENUE DESCRIPTION:	Contribution for new users for their portion of capital expenses associated with the system.
LEGAL AUTHORIZATION FOR COLLECTION:	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).
FUND: ACCOUNT NUMBER:	Water System Revenue GC5900048712.389400.9003, 9005
SOURCE: USE:	New Users to the Lee County Utilities System Monies restricted to use for system expansion and improvements caused by growth.
FEE SCHEDULE:	See schedule on opposite page
METHOD OF PAYMENT:	Payment is received prior to issuance of building permit for new structures requiring water service.
FREQUENCY OF COLLECTION:	No particular pattern – dictated by construction activity and population growth.
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Only to be used for system expansion and improvements caused by growth.
REVENUE COLLECTOR:	Lee County Utilities

FISCAL HISTORY



Year	(\$000)	Percent Change
90-91	917	
91-92	751	-18.1
92-93	882	17.4
93-94	1,193	35.3
94-95	995	-16.6
95-96	978	-1.7
96-97	1,172	19.8
97-98	905	-22.8
98-99	2,848	214.7
99-00	2,642	-7.2
00-01	6,658	152.0
01-02	10,677	60.4
02-03	9,414	-11.8
03-04	7,534	-20.0
04-05	10,280	36.4
05-06	8,739	-15.0
06-07	4,805	-45.0
07-08	2,523	-47.5
08-09	876	-65.3
09-10	652	-25.6
10-11	991	52.0
11-12	1,381	39.4
12-13	2,391	73.1
13-14	3,612	51.1
14-15	6,998	93.7
15-16	5,189	-25.9

WATER CONNECTION FEES

DISCUSSION

The following schedule lists the current water connection fees:

Residential Charges:

<u>Classification</u>	<u>No. ERU'S</u>	<u>Charges</u>
Single Family Residence	1.00	\$2,660
Multi-Family, Mobile Home/RV	0.80	\$2,128
Recreational Vehicle (per DU/Lot)	0.40	\$1,064

Commercial Service and All Non-Residential Services:

Charge Per Gallon - \$9.76

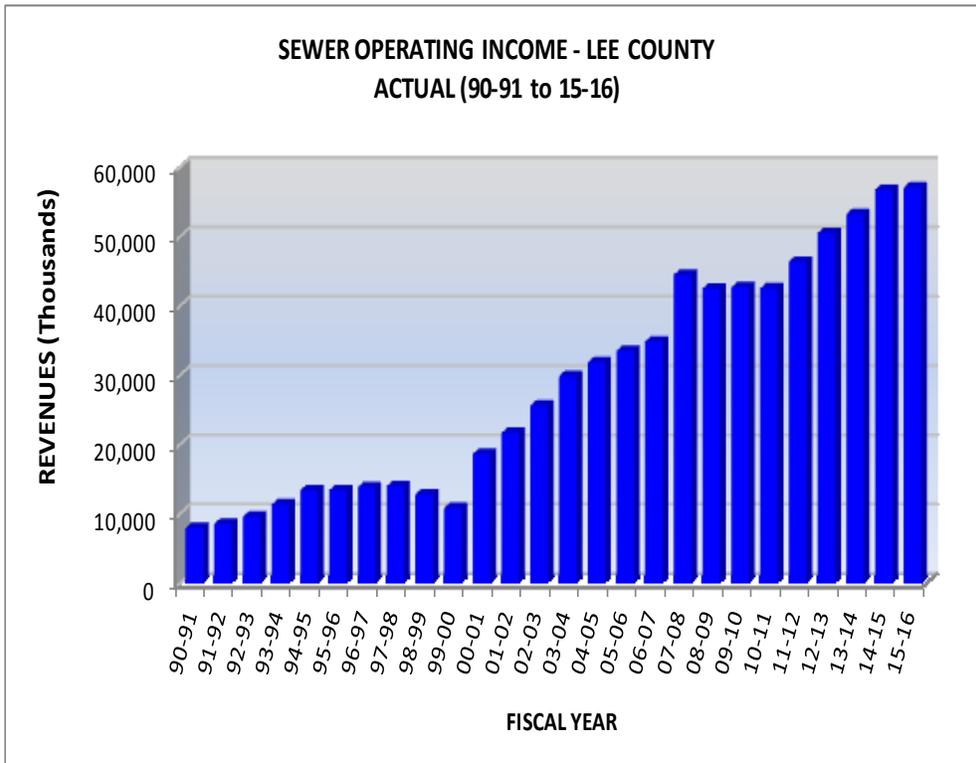
Residential connection (capacity) fees are based upon a table for Equivalent Residential Units (ERU'S). The actual connection fee is calculated by multiplying the number of ERU's designated times the class of the ERU. The connection fee is based upon the actual type of use or user category of each unit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

SEWER OPERATING INCOME LEE COUNTY UTILITIES

REVENUE DESCRIPTION:	Revenue is generated from a user fee for sewer service based upon meter size and water usage program.
LEGAL AUTHORIZATION FOR COLLECTION:	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).
FUND: ACCOUNT NUMBER:	Lee County Utilities OD5360048700.343500.9001
SOURCE: USE:	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.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS:	See schedule on opposite page Payment is made by users of the sewer system Monthly None None None

FISCAL HISTORY



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	44,505	27.7
08-09	42,511	-4.5
09-10	42,685	0.4
10-11	42,523	-0.4
11-12	46,377	9.1
12-13	50,511	8.9
13-14	53,233	5.4
14-15	56,760	6.6
15-16	57,067	0.5

**SEWER OPERATING INCOME
LEE COUNTY UTILITIES**

DISCUSSION

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 2011 (Fund 48774)
- B. Water and Sewer Refunding Revenue Bonds – Series 2012A (Fund 48775)
- C. Water and Sewer Refunding Revenue Bonds – Series 2012B (Fund 48776)
- D. Water and Sewer Revenue Bonds, Series 2013A (Fund #48777 Green Meadows)
- E. Water and Wastewater System Loan DEP Debt CS12039232P
- F. Water and Wastewater System Loan DEP Debt DW3610010 (Fund 48769)
- G. Water and Wastewater System Loan DEP Debt WW392300 (Fund 48773)

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

**LEE COUNTY UTILITIES SEWER SYSTEM
CUSTOMER RATES**

<u>CLASSIFICATION</u>	<u>MONTHLY SERVICE CHARGE</u>	<u>USER CHARGE</u> Per 1,000 Gallons (or portion thereof)	<u>UNMETERED USER CHARGE</u> Per Unit/Lot
RESIDENTIAL CHARGES			
Single Family	\$17.02 per unit/Lot	\$5.85	\$26.33 Per Unit
Multi-Family	\$13.61 per unit/Lot		\$21.06 Per Unit
Recreational Vehicle	\$6.81 per Unit/Lot		\$10.53 Per Unit
Mobile Home	\$13.61 per Unit/Lot		\$21.06 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 \$3.43 per month for each account.

COMMERCIAL CHARGES

<u>METER SIZE</u>	<u>MONTHLY SERVICE CHARGE</u>	<u>USER CHARGE PER 1,000 GALLONS</u> (or portion thereof)
5/8"	\$20.45	\$5.85
3/4"	\$28.96	
1"	\$45.98	
1 1/2"	\$88.53	
2"	\$139.59	
3"	\$275.75	
4"	\$428.93	
6"	\$854.43	
8"	\$1,365.03	
10"	\$2,471.33	

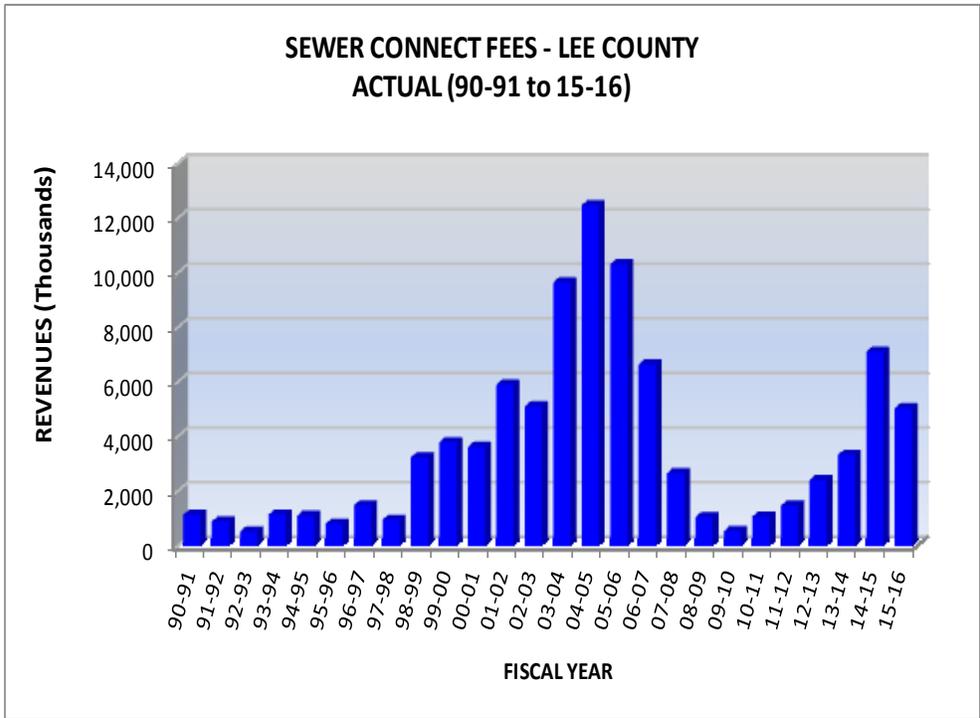
Unmetered:
Calculated individually based upon estimates of wastewater discharges and the rate schedules listed above.

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

SEWER CONNECT FEES LEE COUNTY UTILITIES

REVENUE DESCRIPTION:	Contribution from new users for their portion of capital expenses associated with the system.
LEGAL AUTHORIZATION FOR COLLECTION:	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).
FUND: ACCOUNT NUMBER:	Lee County Utilities GC5900048713.389400.9003 and 9005
SOURCE: USE:	New users of Lee County Utilities Sewer Systems Use restricted to system expansion and improvements caused by growth.
FEE SCHEDULE: METHOD OF PAYMENT:	See schedules in External Fees Manual Payment is received from new buildings or structures that require sewer service within the system.
FREQUENCY OF COLLECTION: EXEMPTIONS:	No established pattern None
EXPIRATION: SPECIAL REQUIREMENTS:	None Monies are to be used only for system expansion and improvements caused by growth.
REVENUE COLLECTOR:	Department of Lee County Utilities

FISCAL HISTORY



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	1,469	37.2
12-13	2,400	63.4
13-14	3,322	38.4
14-15	7,106	113.9
15-16	5,039	-29.1

**SEWER CONNECT FEES
LEE COUNTY UTILITIES**

DISCUSSION

The following schedule exists for Sewer Connection (Capacity) Fees: (07-08-70):

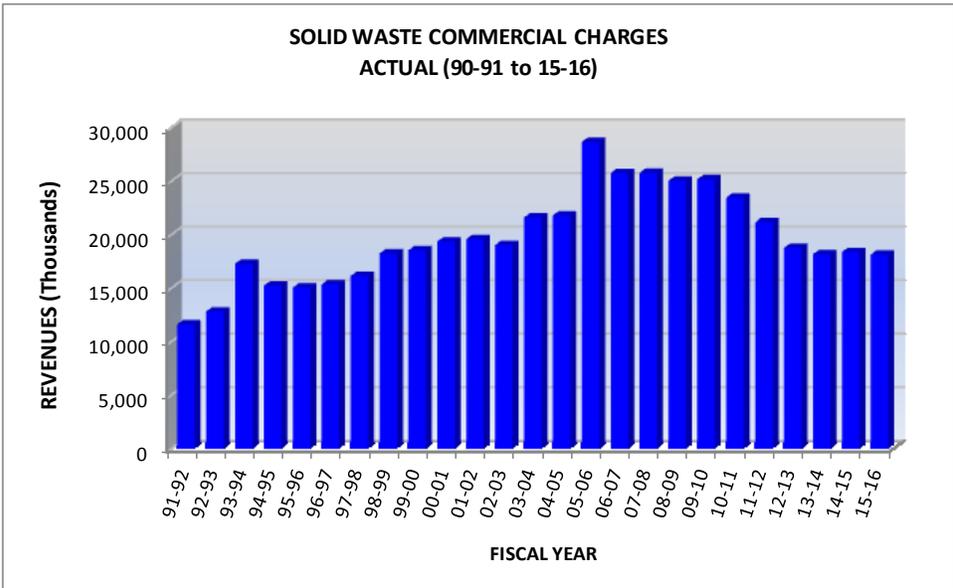
<u>CLASSIFICATION</u>	<u>NO. OF ERU'S</u>	<u>Sewer Charge</u>
RESIDENTIAL SERVICE		
Single Family	1.00	\$2,660
Multi-Family	0.80	\$2,128
Recreational Vehicle (Per Dwelling Unit)	0.40	\$1,064
COMMERCIAL SERVICE AND ALL NON-RESIDENTIAL SERVICES – Charge Per Gallon		\$10.64

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.

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 for various materials such as MSW, horticultural, construction and demolition.
LEGAL AUTHORIZATION:	Ordinance 11-27 (Approved 11/15/11) and Resolution 16-06-16 (Approved 6-7-16 to establish rates for FY15-16).
FUND: ACCOUNT NUMBER:	Solid Waste Enterprise Operations; Solid Waste Management OB5340X4010X.343410.9001
SOURCE: USE:	Users of the disposal facilities, other than single-family residents in the mandatory garbage collection program. Revenues are used to pay for user disposal costs for solid waste facilities
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	See schedule on opposite page. 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. Monthly basis for account customers, daily for cash customers None None None The County bills the haulers for regular commercial garbage, construction and demolition materials, horticultural waste and other materials. 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



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	23,435	-6.8
11-12	21,132	-9.8
12-13	18,733	-11.4
13-14	18,136	-3.2
14-15	18,339	1.1
15-16	18,106	-1.3

SOLID WASTE COMMERCIAL CHARGES

DISCUSSION

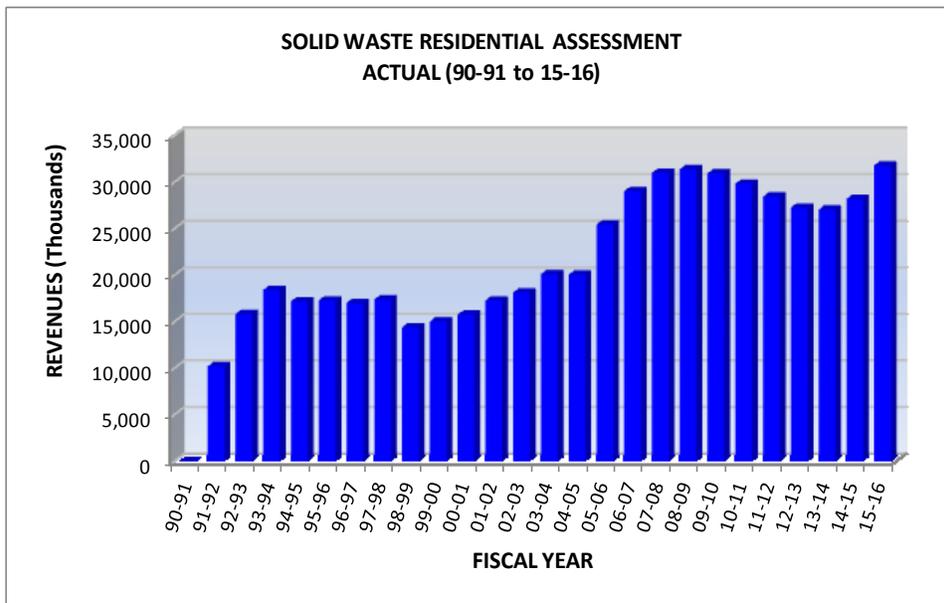
The Solid Waste user charges are levied on a per-ton basis. A complete detailing of the user charge components is listed below:

Disposal Tip Fee (per ton) without surcharges (effective October 1, 2016):	\$37.45
Construction and Demolition Disposal Fee	\$31.75
Horticultural Disposal Fee	\$24.00
Tire Disposal Fee (May Vary)	\$80.00

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, City of Bonita Springs and the Village of Estero 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 (if applicable) and billing costs per household.
LEGAL AUTHORIZATION:	Ordinance 11-27 (approved 11-15-11) and Resolution 16-06-16 (approved 6-6-16 to establish rates for FY15-16 that appeared on the 2016 tax bill.
FUND: ACCOUNT NUMBER:	Solid Waste Enterprise Operations OB5340X4010X.343410.9001
SOURCE: USE:	Residential customers of the mandatory garbage program. Revenues are used to pay for hauler collection costs, disposal costs for residential garbage and horticultural waste and billing fees.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	See schedule on following page. Rates vary depending upon franchise area. 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. Starting in FY98-99, payment is made annually with the property tax payment. Extreme rural properties. None None Tax Collector

FISCAL HISTORY



Year	(\$000)	Percent Change
90-91	0	
91-92	10,186	
92-93	15,795	
93-94	18,399	
94-95	17,164	
95-96	17,261	0.6
96-97	16,996	-1.5
97-98	17,378	2.2
98-99	14,372	-17.3
99-00	15,014	4.5
00-01	15,736	4.8
01-02	17,262	9.7
02-03	18,117	5.0
03-04	20,091	10.9
04-05	20,031	-0.3
05-06	25,421	26.9
06-07	29,003	14.1
07-08	30,976	6.8
08-09	31,368	1.3
09-10	30,926	-1.4
10-11	29,814	-3.6
11-12	28,423	-4.7
12-13	27,229	-4.2
13-14	27,025	-0.9
14-15	28,166	4.2
15-16	31,780	12.8

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 .80 tons per household times: \$37.45 per ton for MSW disposal

A per-unit rate of .24 tons per household times: \$24.00 per ton for Horticultural disposal

Hauler collection costs per household based upon franchise area:

Area #1 \$135.96 per year in Bonita Springs, Fort Myers Beach Area
Area #2 \$125.04 per year in Iona McGregor Area
Area #3 \$151.56 per year in South Fort Myers
Area #4 \$143.04 per year in East and Lehigh Acres Area
Area #5 \$167.40 per year in Pine Island & North Fort Myers
Area #6 \$143.40 per year in Boca Grande

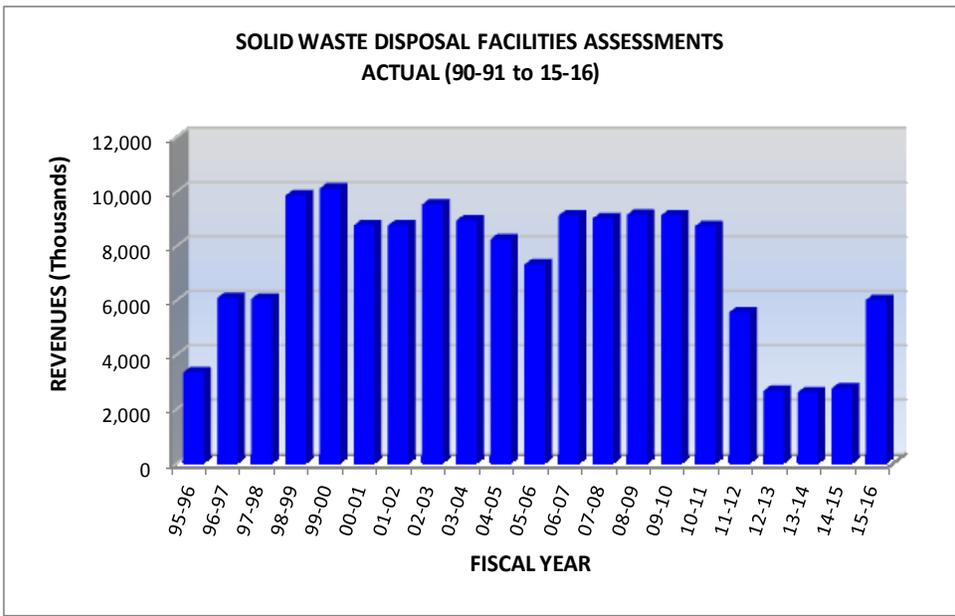
The Solid Waste disposal facilities assessment is charged to each household along with a \$2.40 per record billing fee (Tax Collector \$1.40; Property Appraiser \$1.00).

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. Above rates do not include 4% early payment discount.

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, the Village of Estero 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: ACCOUNT NUMBER:	Solid Waste Enterprise Operations OB5340040100.343410.9001
SOURCE: USE:	All potential users of disposal facilities, including generators in both Unincorporated County and Cities. 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: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	The current assessment is \$12.40 per-ton. Details are noted on the opposite page. Payments are made by the property owner to the Tax Collector for residential, multi-family and commercial improved properties. Annually with property tax bills. None September 30, 2020 (Cities Only) None Tax Collector

FISCAL HISTORY



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	3,346	
96-97	6,087	81.9
97-98	6,058	-0.5
98-99	9,860	62.8
99-00	10,120	2.6
00-01	8,761	-13.4
01-02	8,755	-0.1
02-03	9,530	8.9
03-04	8,937	-6.2
04-05	8,247	-7.7
05-06	7,323	-11.2
06-07	9,126	24.6
07-08	9,016	-1.2
08-09	9,150	1.5
09-10	9,128	-0.2
10-11	8,733	-4.3
11-12	5,565	-36.3
12-13	2,667	-52.1
13-14	2,614	-2.0
14-15	2,760	5.6
15-16	6,017	118.0

SOLID WASTE DISPOSAL FACILITIES ASSESSMENT

DISCUSSION

The solid waste facility assessment is separately identified in the FY15-14 Revenue Manual. The assessment is a facilities fee paid by each type of user, but uniquely calculated. The assessment is placed on a \$12.40 per-ton basis as follows:

RESIDENTIAL CUSTOMERS – A per-unit rate of .80 tons per household times \$12.40 or \$9.92 (2016 rate without the 4% early payment discount) is included as part of the residential assessment in the Mandatory Garbage program.

MULTI-FAMILY CUSTOMERS – A per-unit rate of .74 tons per household times \$12.40 (2016 rate without the 4% early payment discount).

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.

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 bill, 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, the City of Bonita Springs and the Village of Estero were added. The City of Cape Coral pays a similar fee, but the financing mechanism is through a Solid Waste MSTU ad valorem tax.

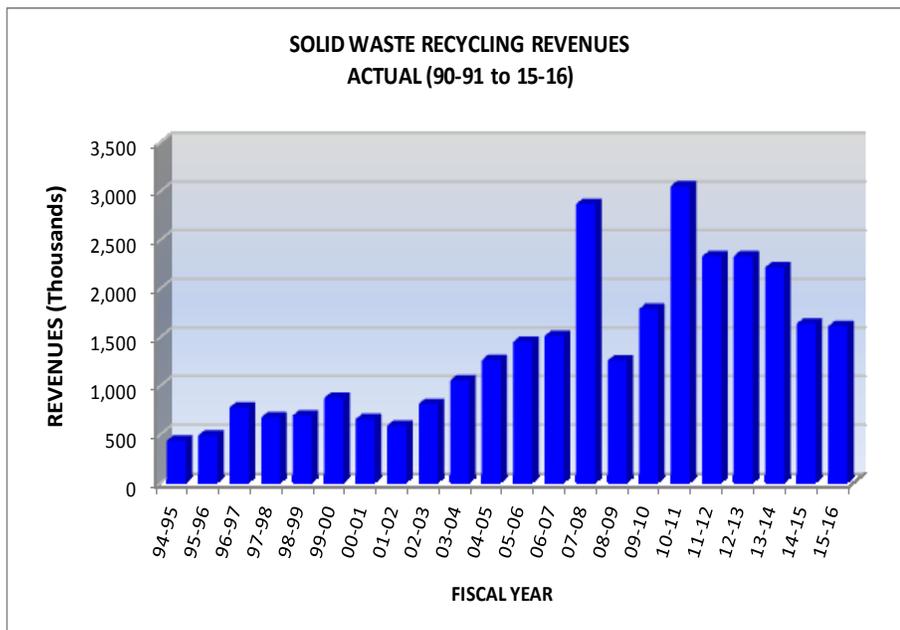
The individual revenue components for the collection and disposal of Solid Waste fees include:

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

SOLID WASTE RECYCLING REVENUES

REVENUE DESCRIPTION:	Revenues are derived through the sale of recycled material entering the Lee County Material Recovery Facility (MRF) & certain disposal facilities.
LEGAL AUTHORIZATION FOR COLLECTION:	Contract with Recommunity LLC dba FCR, Inc. to operate Material Recycling Facility (MRF).
FUND: ACCOUNT NUMBER:	Solid Waste Enterprise Recycling OB5340640100.343400.9003
SOURCE: USE:	Material Recycling Facility; Contractor (currently Recommunity LLC dba FCR, Inc.) For use in the recycling program. Used for costs of promotions, staff, recycling facilities capital, and operating expenses.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	As Per contract and based on ACR (Average Commodity Revenue) of materials sold. Payments are made from contractor on monthly basis and deposited directly into the recycling program. Monthly None Current contract term is through September 30, 2017. Recycled Material revenue from Sanibel, Cape Coral and Ft. Myers materials is transferred to these cities quarterly. Solid Waste Division

FISCAL HISTORY



Year	(\$000)	Percent Change
90-91	N/A	
91-92	N/A	
92-93	N/A	
93-94	N/A	
94-95	433	
95-96	487	12.5
96-97	776	59.3
97-98	672	-13.4
98-99	692	3.0
99-00	873	26.2
00-01	656	-24.9
01-02	588	-10.4
02-03	811	37.9
03-04	1,054	30.0
04-05	1,261	19.6
05-06	1,449	14.9
06-07	1,510	4.2
07-08	2,867	89.9
08-09	1,257	-56.2
09-10	1,788	42.2
10-11	3,050	70.6
11-12	2,328	-23.7
12-13	2,330	0.1
13-14	2,215	-4.9
14-15	1,636	-26.1
15-16	1,609	-1.7

SOLID WASTE RECYCLING REVENUES

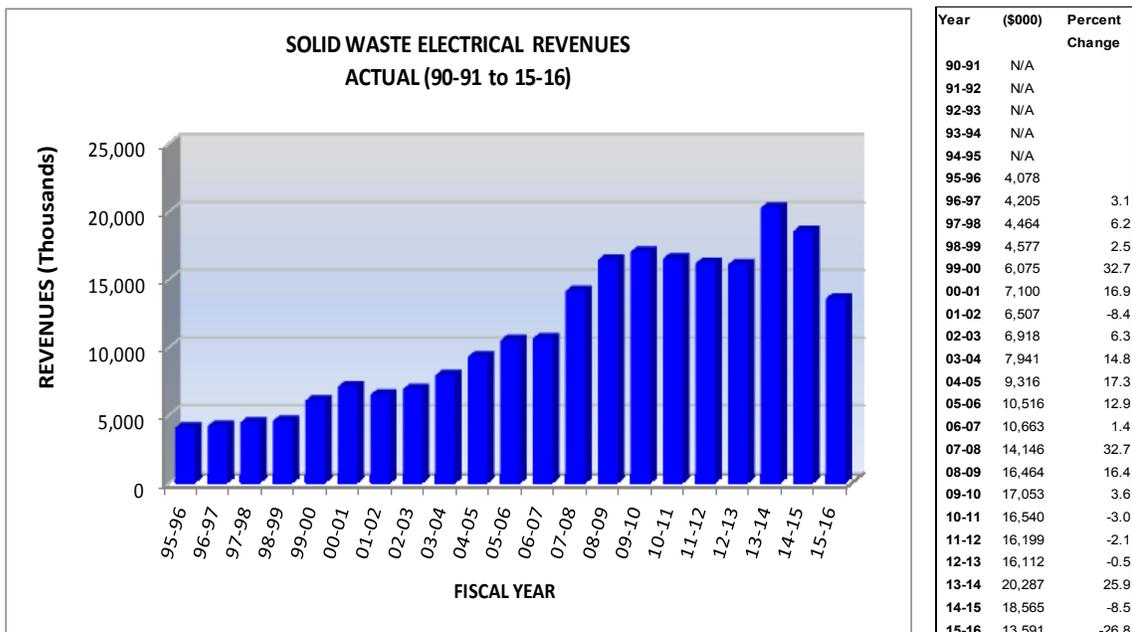
DISCUSSION

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 Recommunity LLC dba as FCR, Inc. to operate and maintain the facility. FCR, Inc. 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

SOLID WASTE ELECTRICAL REVENUES

REVENUE DESCRIPTION:	Revenues from the sale of electric power from the Lee County Waste-to-Energy Facility (W.T.E.) began in 1994 with a contract for purchase of electricity from Florida Power and Light (FPL). In December, 1999 the County entered into a purchase power agreement with Seminole Electric that was terminated by the SEC and expired on 12/31/16. The W.T.E. is classified as a Qualified Facility under the Public Utilities Regulatory Power Act (PURPA) and can send power to the local grid through its interconnection with FPL, to investor owned utilities. Effective 1/1/17, The County sells electric to Rainbow Energy Marketing Corp., Duke Energy, FPL and Seminole Electric.
LEGAL AUTHORIZATION FOR COLLECTION:	Contract with Rainbow Energy Marketing Corp. PURPA
FUND:	Solid Waste Enterprise Operations
ACCOUNT NUMBER:	OB5340040100.343100.9000
SOURCE:	Electric sales from the Waste-to-Energy Facility via contract with Rainbow Energy Marketing Corp and Qualified Facility sales allowed under PURPA..
USE:	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.
FEE SCHEDULE:	As per contract
METHOD OF PAYMENT:	Payments are made directly to the Solid Waste Division by check from Seminole Electric.
FREQUENCY OF COLLECTION:	Monthly
EXEMPTIONS:	None
EXPIRATION:	12/31/2028
SPECIAL REQUIREMENTS:	Approx. 10% of gross electrical revenue is transferred to Covanta Lee, Inc.
REVENUE COLLECTOR:	Monthly, per Waste to Energy Service Agreement. Lee County Solid Waste Division

FISCAL HISTORY



**SOLID WASTE
ELECTRICAL REVENUES**

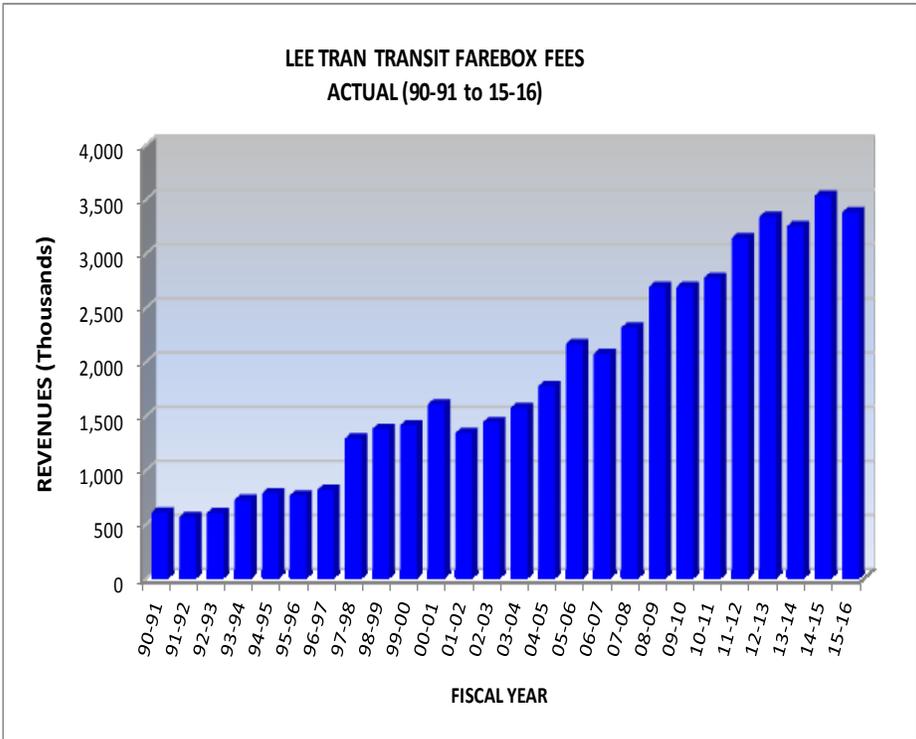
DISCUSSION

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.

LEETRAN TRANSIT FAREBOX FEES

REVENUE DESCRIPTION:	Revenues generated from use of the transit system.
LEGAL AUTHORIZATION FOR COLLECTION:	Fare is charged for service rendered
FUND: ACCOUNT NUMBER:	Transit System - Operating KI5440148600.344300. Selected codes between 9001 and 9035 (see next page)
SOURCE:	Ridership of the Transit System
USE:	Use restricted to system expansion and improvements caused by growth
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION:	See schedules on opposite page Payment immediately upon using bus, or by prepaid pass Daily/Monthly
EXEMPTIONS:	Children under 42 inches; 50% discount for Senior Citizens and the Handicapped
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	LeeTran Division

FISCAL HISTORY



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	1,575	9.1
04-05	1,776	12.8
05-06	2,165	21.9
06-07	2,072	-4.3
07-08	2,312	11.6
08-09	2,680	15.9
09-10	2,690	0.4
10-11	2,772	3.0
11-12	3,135	13.1
12-13	3,327	6.1
13-14	3,245	-2.5
14-15	3,525	8.6
15-16	3,377	-4.2

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. In addition to the emphasis on 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.

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.

Summary of Selected Fare Revenues By Type (\$000)												
	CODE	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16
Adult Fares	9001	1,147	1,153	1,107	692	747	903	1,051	1,142	1,069	1,102	995
Senior Citizen Fares	9002	127	111	115	0	0	0	0	0	0	67	73
Beach Trolley Fares	9003	112	77	64	171	144	128	141	143	144	154	152
Commuter Fares	9004	48	34	52	29	24	32	61	25	22	37	11
Monthly Passes	9005	123	128	153	212	235	262	348	428	395	417	397
All Day Pass	9006	107	121	132	680	628	517	551	550	564	615	614
Transit Transfer Charge	9007	44	47	47	0	0	0	0	0	0	0	1
Full Fare Transit	9008	14	15	19	0	0	0	0	0	0	0	0
Sightseeing -Sp Fares	9009	64	60	67	73	96	105	101	102	95	133	156
Paratransit Fares	9011	280	259	218	227	221	213	229	240	246	299	323
Paratransit Services	9012	63	28	285	277	244	206	151	113	128	117	191
Transit – Misc.	9013	5	4	3	8	10	4	9	12	8	8	5
Student Fares	9015	28	34	50	2	0	0	4	9	10	18	24
Stored Value Pass	9020	2	2	2	0	0	0	0	0	0	0	0
Weekly Pass Reg.	9021	0	0	0	31	35	54	71	99	102	111	91
12 Trip Regular	9022	0	0	0	31	23	24	34	37	38	45	49
Fares Discount	9023	0	0	0	66	66	83	102	113	109	24	0
Weekly Pass Disc.	9025	0	0	0	17	15	13	23	21	57	23	6
Monthly Pass Disc.	9026	0	0	1	149	173	199	233	272	228	165	125
12-Trip Discount	9027	0	0	0	21	19	20	28	27	26	25	25
Trolley 3 Day Pass	9028	0	0	0	4	9	12	7	7	9	9	10
All Day Trolley Pass	9029	0	0	0	0	0	0	0	0	0	10	12
Student Monthly	9030	0	0	0	0	0	0	0	0	0	93	82
Student Weekly	9031	0	0	0	0	0	0	0	0	0	35	16
Student 12 Trip	9032	0	0	0	0	0	0	0	0	0	7	8
Summer Youth Pass	9033	0	0	0	0	0	0	0	0	0	6	0
Beach Trolley Dis Senior	9034	0	0	0	0	0	0	0	0	0	13	15
Beach Trolley Dis Student	9035	0	0	0	0	0	0	0	0	0	0	1
TOTALS		2,165	2,072	2,315	2,691	2,690	2,776	3,143	3,339	3,253	3,534	3,381

CASH FARE

Fixed Route Buses

Adult Fare	\$1.25
Discount Fare*	\$0.60

ADA- Para- Transit Van \$2.50

ADA Ticket \$2.50

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 days)	\$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
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Trolley Only

Purchased from the driver on all Trolleys	
3 Day Trolley Pass	\$3.00
All Day Trolley Pass	\$1.50

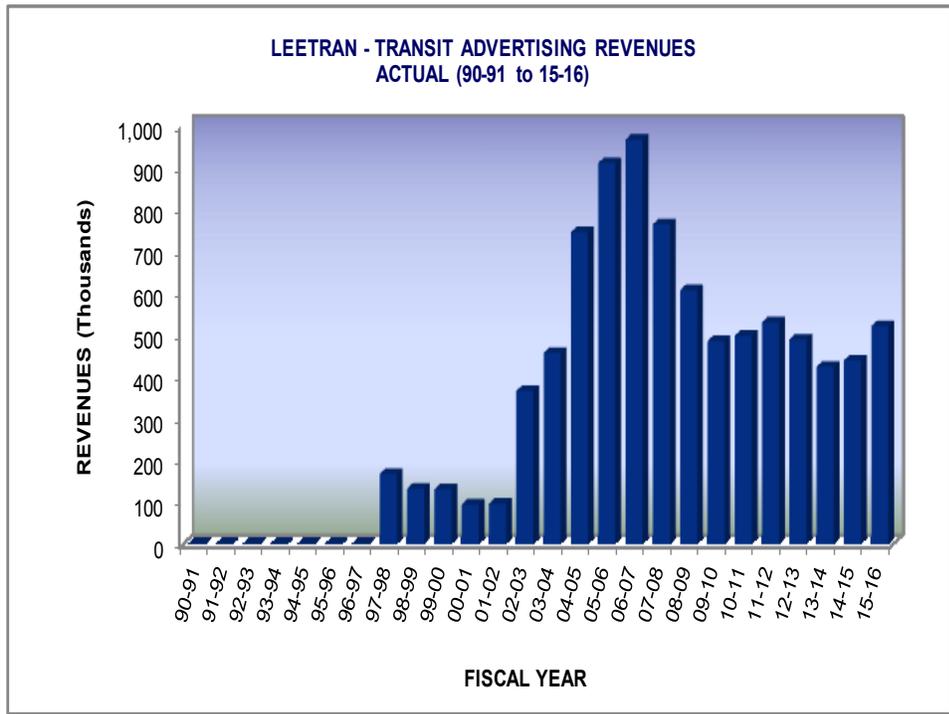
(*Must present driver with Medicare Card or Lee Tran ID card for 65 years or older, handicapped, youth under 18 or student) Children under 42" tall ride free.



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: ACCOUNT NUMBER:	Transit System Operating KI5440148600.344300.9010
SOURCE:	Lee County Transit sells advertising on bus benches, bus shelters, and the buses.
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION:	Varies Varies Monthly None None

FISCAL HISTORY



Year	(\$000)	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	529	6.4
12-13	488	-7.8
13-14	423	-13.3
14-15	438	3.5
15-16	520	18.7

LEETRAN ADVERTISING REVENUE

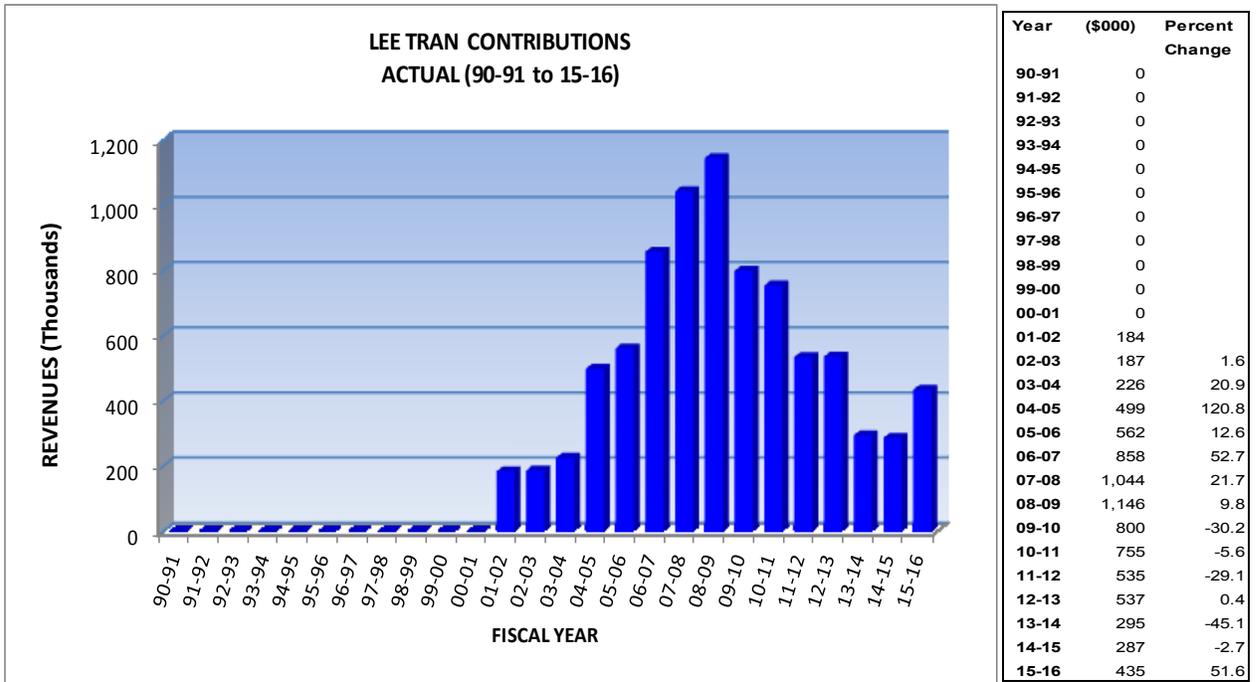
DISCUSSION

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, CITY OF FORT MYERS

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

FISCAL HISTORY



**LEETRAN
CONTRIBUTIONS
FGCU, CITY OF BONITA SPRINGS, TOWN OF FT. MYERS BEACH, CITY OF FORT MYERS**

DISCUSSION

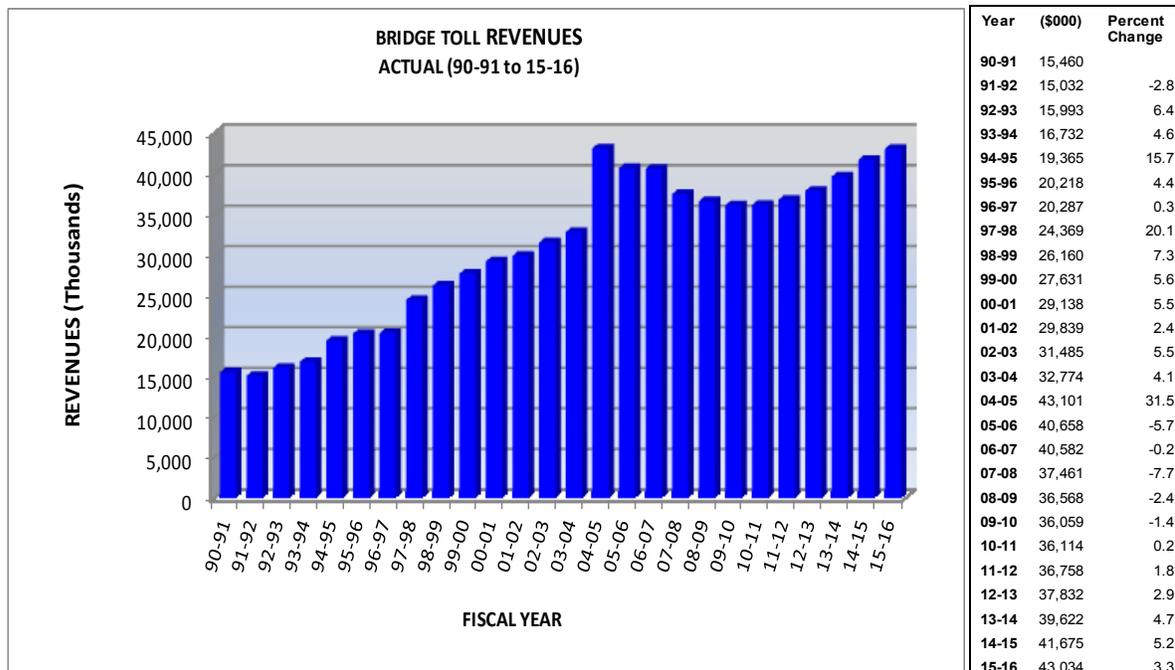
An Interlocal Agreement is negotiated with the municipalities each fiscal year for fixed route bus service. The contribution from FGCU is part of the Master Campus Development Order and funding is invoiced and received annually in the amount of 50% of the cost of bus service. The City of Bonita Springs 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.

	FGCU	Ft. Myer Beach	Bonita Springs	Ft. Myers	River District Circulator	Total
15-16	\$0	\$5,998	\$188,006	\$240,863	\$0	\$ 434,867
14-15	\$0	\$0	\$171,306	\$115,431	\$0	\$ 286,737
13-14	\$0	\$0	\$171,306	\$123,287	\$0	\$ 294,593
12-13	\$257,647	\$0	\$171,306	\$107,996	\$0	\$ 536,949
11-12	\$250,143	\$0	\$171,306	\$0	\$0	\$ 421,449
10-11	\$363,894		\$171,306	\$0	\$0	\$ 535,200
09-10	\$330,813	\$201,578	\$171,306	\$0	\$96,217	\$ 799,914
08-09	\$300,739	\$205,251	\$185,537	\$0	\$454,242	\$ 1,145,769
07-08	\$273,399	\$225,083	\$186,822	\$0	\$358,537	\$ 1,043,841
06-07	\$247,875	\$191,894	\$169,477	\$64,065	\$184,754	\$ 858,065
05-06	\$117,845	\$191,027	\$170,938	\$82,587	\$0	\$ 562,397
04-05	\$114,412	\$175,982	\$106,398	\$0	\$0	\$ 396,792
03-04	\$111,080	\$46,759	\$68,572	\$0	\$0	\$ 226,411

BRIDGE TOLL REVENUES

REVENUE DESCRIPTION:	A bridge toll fee on vehicles using the Sanibel Causeway Bridge and Cape Coral Bridge and Midpoint Memorial Bridge.
LEGAL AUTHORIZATION FOR COLLECTION:	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.
FUND: ACCOUNT NUMBER:	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)
SOURCE:	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.
USE:	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.
FEE SCHEDULE: METHOD OF PAYMENT:	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.
FREQUENCY OF COLLECTION:	Daily
EXEMPTIONS:	State and local governmental vehicles
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Department of Transportation/Tax Collector, who remits funds to Clerk of Circuit Court – Finance Division

FISCAL HISTORY



BRIDGE TOLL REVENUES

DISCUSSION

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 No AVI Bridge Crossing

<u>Vehicle Class</u>	<u>Toll</u>
Bicycles	No Charge
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 No AVI Bridge Crossing

<u>Vehicle Class</u>	<u>Toll</u>
Bicycles	No Charge
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	\$18.00
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 was paid between FY05-06 and FY12-13 because it was used along with other toll revenues to retire debt on the new Sanibel Causeway. Rebate amount in FY13-14 was \$1,366,701, FY14-15 - \$1,601,620 and FY15-16 - \$1,685,689.

BRIDGE TOLL REVENUES

DISCUSSION

The Midpoint Memorial Bridge opened in October 1997. 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 of 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
FY00-01	\$11,283	\$6,538	\$11,317	\$29,138
FY01-02	\$11,445	\$6,370	\$12,024	\$29,839
FY02-03	\$12,350	\$6,128	\$13,007	\$31,485
FY03-04	\$12,833	\$6,245	\$13,696	\$32,774
FY04-05	\$14,068	\$14,038	\$14,995	\$43,101
FY05-06	\$13,924	\$11,630	\$15,104	\$40,658
FY06-07	\$13,834	\$12,048	\$14,700	\$40,582
FY07-08	\$12,515	\$12,243	\$12,703	\$37,461
FY08-09	\$12,184	\$12,293	\$12,090	\$36,567
FY09-10	\$11,952	\$12,284	\$11,823	\$36,059
FY10-11	\$11,943	\$12,289	\$11,882	\$36,114
FY11-12	\$11,689	\$12,654	\$12,416	\$36,759
FY12-13	\$12,084	\$13,119	\$12,629	\$37,832
FY13-14	\$12,774	\$13,676	\$13,172	\$39,622
FY14-15	\$13,435	\$14,280	\$13,960	\$41,675
FY15-16	\$13,930	\$14,524	\$14,580	\$43,034

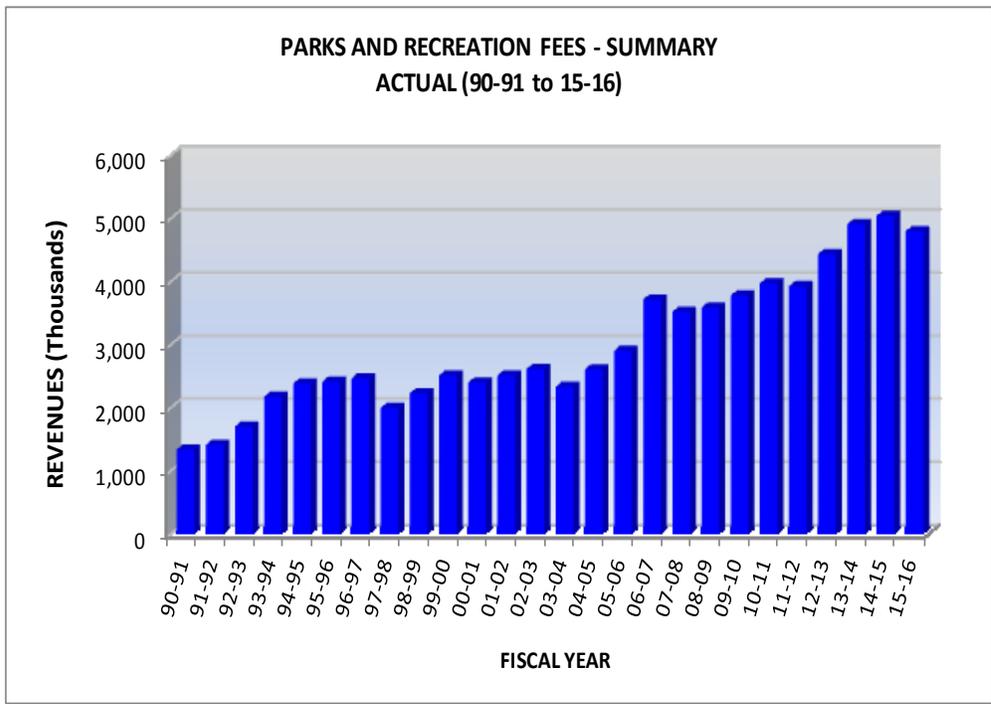
Lawsuits filed by the City of Sanibel and Save Our Bay Inc., in January 2004 delayed issuance of bonds for construction of a replacement to the Sanibel Causeway. The City of Sanibel lawsuit was settled on March 1, 2005 and Save Our Bay Inc. dismissed with prejudice on September 27, 2004. The Bonds (\$63,865,000)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



PARKS AND RECREATION FEES SUMMARY

REVENUE DESCRIPTION:	Fees generated by users of Lee County recreation facilities.
LEGAL AUTHORIZATION FOR COLLECTION:	Charges established by Board of County Commissioners and can be changed by County Manager once originally approved by the BoCC.
FUND: ACCOUNT NUMBER:	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
SOURCE: USE:	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
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR:	Determined by individual fees for each facility and use Varies, depending upon revenue source Daily Fee waivers None None None Department of Parks and Recreation

FISCAL HISTORY



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	2,329	-10.8
04-05	2,607	11.9
05-06	2,902	11.3
06-07	3,713	27.9
07-08	3,520	-5.2
08-09	3,586	1.9
09-10	3,777	5.3
10-11	3,970	5.1
11-12	3,925	-1.1
12-13	4,437	13.0
13-14	4,908	10.6
14-15	5,040	2.7
15-16	4,796	-4.8

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.

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.

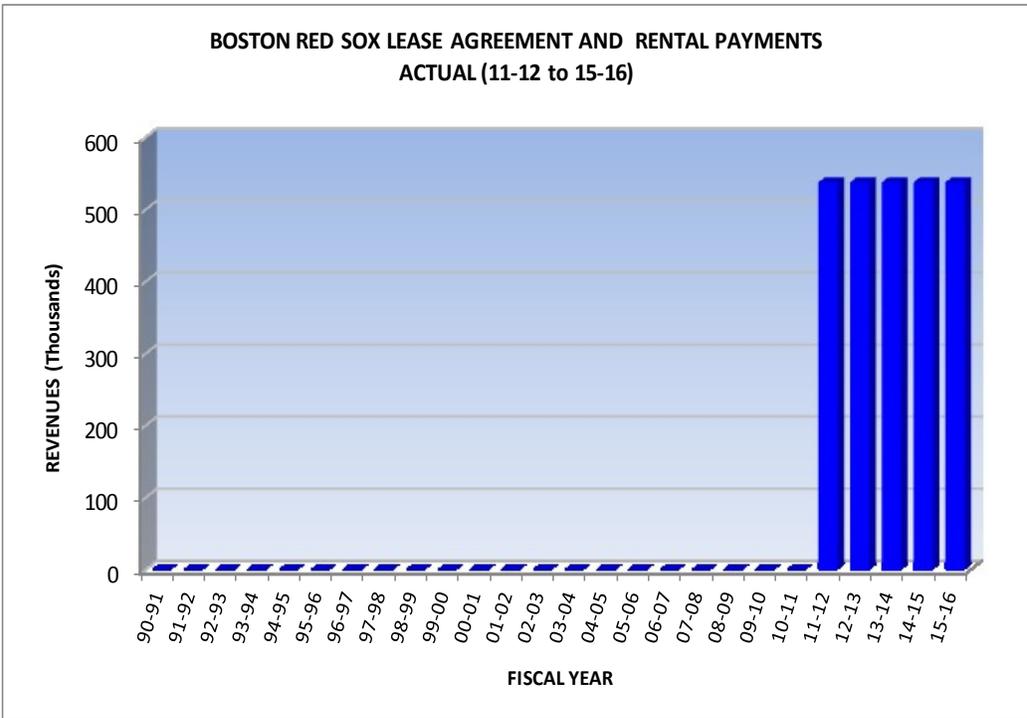
Revenues by Fund:

Fund	15-16	14-15	13-14	12-13	11-12	10-11	09-10	08-09
General	3,485,920	3,104,091	3,002,612	2,894,166	2,496,322	2,688,699	2,410,609	2,092,194
Unincorporated	1,276,188	1,784,824	1,797,628	1,536,435	1,417,386	1,276,379	1,294,030	1,321,072
Cons 2020	<u>34,094</u>	<u>150,787</u>	<u>110,573</u>	<u>6,211</u>	<u>11,071</u>	<u>5,043</u>	<u>72,625</u>	<u>172,937</u>
	4,796,202	5,039,702	4,910,813	4,436,812	3,924,779	3,970,121	3,777,264	3,586,203

BOSTON RED SOX LEASE AGREEMENT AND RENTAL PAYMENTS

REVENUE DESCRIPTION:	Annual payment from Boston Red Sox
LEGAL AUTHORIZATION FOR COLLECTION:	Lease Agreement dated December 9, 2008;
FUND:	Tourist Development Tax Refunding Revenue Bonds, Series 2010A and 2010B
ACCOUNT NUMBER:	GC5000022660, GC5000017400, GC5000030102
SOURCE:	Payment from the Boston Red Sox
USE:	Debt Service payment account
FEE SCHEDULE:	Lease Agreement Dated December 9, 2009, calls for \$37,500 annually for five years increased according to schedule on next page
METHOD OF PAYMENT:	Payment from Boston Red Sox
FREQUENCY OF COLLECTION:	Annually
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Circuit Court, Finance Department

FISCAL HISTORY



Year	(\$000)	Percent Change
90-91	0	
91-92	0	N/A
92-93	0	N/A
93-94	0	N/A
94-95	0	N/A
95-96	0	N/A
96-97	0	N/A
97-98	0	N/A
98-99	0	N/A
99-00	0	N/A
00-01	0	N/A
01-02	0	N/A
02-03	0	N/A
03-04	0	N/A
04-05	0	N/A
05-06	0	N/A
06-07	0	N/A
07-08	0	N/A
08-09	0	N/A
09-10	0	N/A
10-11	0	N/A
11-12	538	N/A
12-13	538	N/A
13-14	538	N/A
14-15	538	N/A
15-16	538	N/A

BOSTON RED SOX LEASE AGREEMENT AND RENTAL PAYMENTS

DISCUSSION

On October 8, 2010 the Tourist Development Tax Revenue Bonds, Series 2010A, 2010B and 2010C were issued. Proceeds were used for construction of a new stadium for the Boston Red Sox later known as Jet Blue Park. Tourist Taxes are used as a source for repayment.

The Boston Red Sox have a 30 year lease agreement which includes increment payments that commenced in FY11-12 through FY41-42. The amount began at \$37,500 for five years and increases to \$62,500 for another five years. That is followed by an annual payment of \$175,000 for ten years, \$100,000 for 6 years and \$50,000 for three years.

The lease agreement also began in FY11-12 at \$500,000 annually and increases at the end of five year increments by 3%.

Although not listed in the tables, JetBlue Airlines pays the county \$150,000 annually for eight years. Those payments began in FY11-12.

JetBlue Park opened for Spring Training on March 3, 2012.

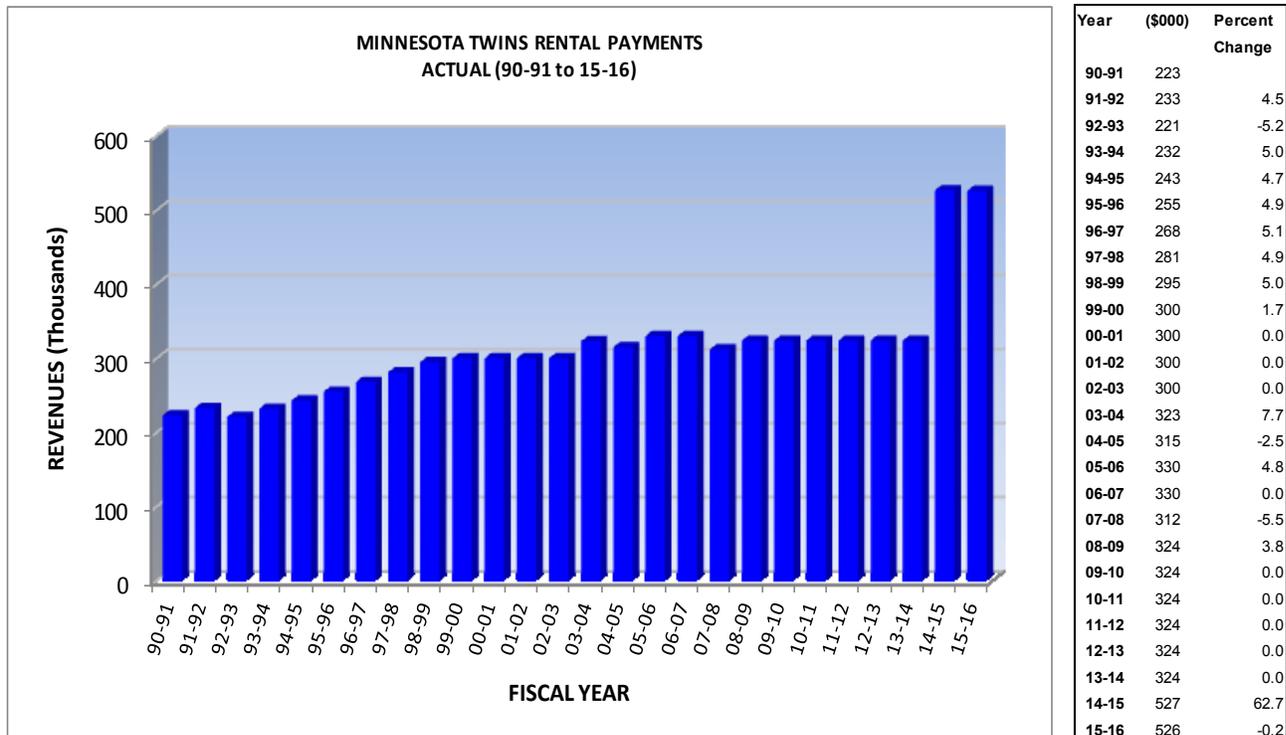
The complete schedule is listed below:

Year	Boston Red Sox Lease	Boston Red Sox Rental Payment
1	\$37,500	\$500,000
2	\$37,500	\$500,000
3	\$37,500	\$500,000
4	\$37,500	\$500,000
5	\$37,500	\$500,000
6	\$62,500	\$515,000
7	\$62,500	\$515,000
8	\$62,500	\$515,000
9	\$62,500	\$515,000
10	\$62,500	\$515,000
11	\$175,000	\$530,450
12	\$175,000	\$530,450
13	\$175,000	\$530,450
14	\$175,000	\$530,450
15	\$175,000	\$530,450
16	\$175,000	\$546,364
17	\$175,000	\$546,364
18	\$175,000	\$546,364
19	\$175,000	\$546,364
20	\$175,000	\$546,364
21	\$100,000	\$562,755
22	\$100,000	\$562,755
23	\$100,000	\$562,755
24	\$100,000	\$562,755
25	\$100,000	\$562,755
26	\$100,000	\$579,638
27	\$50,000	\$579,638
28	\$50,000	\$579,638
29	\$50,000	\$579,638
30		\$579,638

MINNESOTA TWINS RENTAL PAYMENTS

REVENUE DESCRIPTION:	Annual payment from Minnesota Twins
LEGAL AUTHORIZATION FOR COLLECTION:	Lease Agreement dated May 25, 1989; Amended August 3, 2004
FUND: ACCOUNT NUMBER:	Tourist Development Tax Refunding Revenue Bonds, Series 2004 GC5000022660.347520.9000, GC5000017400, GC5000030102 KH5722500100.347520.9000
SOURCE: USE:	Payment from the Minnesota Twins Debt Service payment account
FEE SCHEDULE:	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
METHOD OF PAYMENT:	Payment from Minnesota Twins
FREQUENCY OF COLLECTION:	Annually
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Circuit Court, Finance Department

FISCAL HISTORY



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 arrangement 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.

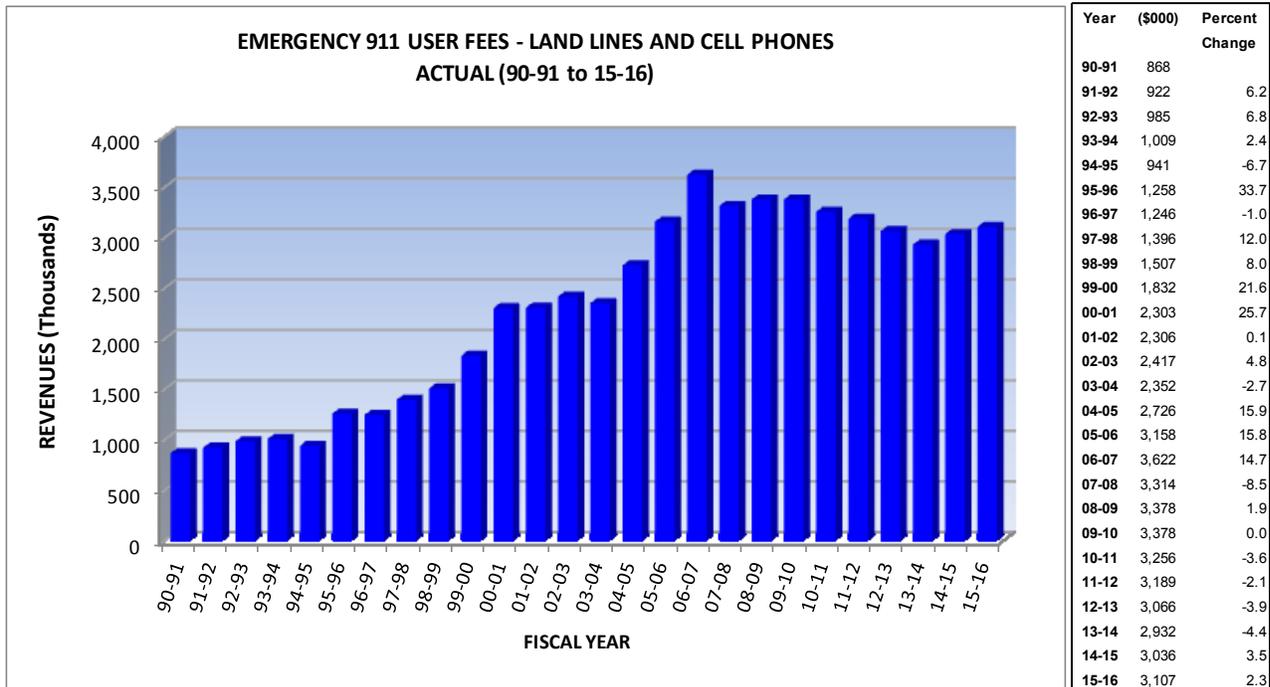
The rental revenues are initially deposited into the debt service account (Fund 22600) in which the Stadium bonds are retired. In addition, 13.4% of tourist tax receipts was originally deposited into this account. Excess funds after debt payments are transferred into a subfund (Fund 17401). A new rental agreement was renewed in August, 2004 which with renewal extensions could run to 2030.

The original debt issue for construction of Hammond Stadium will be retired in 2016. On May 29, 2013, a new bond issue (Tourist Development Tax Revenue Bonds, Lee County Sports Complex Series 2013) was sold with funds used for additions to the Lee County (now Century Link) Sports Complex. The renovated stadium opened in February, 2015.

EMERGENCY 911 USER FEES

REVENUE DESCRIPTION:	A fee imposed by State of Florida DMS to local subscribers to provide funding for recurring charges associated with operation of the Emergency 911 system.
FUND:	E-911 Implementation (9003 – Land Lines; 9007 – Wireless)
ACCOUNT NUMBER:	KF5290115200.349000.9003; KF5290115200.349000.9007
LEGAL AUTHORIZATION FOR COLLECTION:	Florida Statute 365.171 Resolution 07-08-102
SOURCE:	Telephone subscribers
USE:	Funds are restricted for recurring charges incurred to operate the Emergency 911 system.
FEE SCHEDULE:	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.
METHOD OF PAYMENT:	Collected by service providers and forwarded to the county.
FREQUENCY OF COLLECTION:	Monthly
EXEMPTIONS:	Government
EXPIRATION:	Annual renewal
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Division of Public Safety

FISCAL HISTORY



EMERGENCY 911 USER FEES

DISCUSSION

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 through FY15-16:

	Land Lines	Wireless	Total
FY99-00	1,616	216	1,832
FY00-01	1,738	565	2,303
FY01-02	1,768	538	2,306
FY02-03	1,965	452	2,417
FY03-04	1,684	668	2,352
FY04-05	1,845	881	2,726
FY05-06	1,845	1,313	3,158
FY06-07	1,996	1,626	3,622
FY07-08	1,928	1,386	3,314
FY08-09	1,801	1,577	3,378
FY09-10	1,808	1,570	3,378
FY10-11	1,517	1,739	3,256
FY11-12	1,458	1,731	3,189
FY12-13	1,433	1,633	3,066
FY13-14	1,443	1,489	2,932
FY14-15	1,356	1,680	3,036
FY15-16	1,259	1,848	3,107

EMERGENCY 911 USER FEES

The access line estimates listed above are based upon CenturyLink's projections. The 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.

E911 Fee Revenue Allocation Percentages

E911 fees are collected in accordance with subsection 365.172(8 and 9), Florida Statutes, and disbursed in accordance with section 365.173, Florida Statutes. The E911 Board adjusts the allocation percentages or reduces the amount of the fee, or both, if necessary to assure full cost recovery or prevent over recovery of costs incurred in the provision of E911 service, including costs incurred or projected to be incurred.

Wireless E911 Fee

Current Wireless E911 Fee Allocation Percentages: (Based on section 365.173, Florida Statutes, effective March 1, 2015):

76% distributed each month to counties for purposes of providing E911 service (payments are based on the wireless subscriber remittance in each county)

20% available for distribution to wireless service providers in response to sworn invoices for the actual costs incurred in providing E911 service

3% used to provide extra assistance to rural counties for providing 911 or E911 service

1% of the funds is retained by the E911 Board for administrative and operational purposes

Non-wireless E911 Fee

Current Non-wireless 911 Fee Allocation Percentages: (Based on section 365.173, Florida Statutes, effective March 1, 2015):

96% distributed each month to counties for purposes of providing E911 service (payments are based on the non-wireless subscriber remittance in each county)

3% used to provide extra assistance to rural counties for providing 911 or E911 service

1% of the funds is retained by the E911 Board for administrative and operational purposes

Prepaid Wireless E911 Fee

Current Prepaid Wireless E911 Fee Allocation Percentages: (Based on section 365.173, Florida Statutes, effective March 1, 2015):

61% distributed each month to counties for purposes of providing E911 service (payments are based on the total amount of fees reported and paid in each county)

35% retained by the board to provide state E911 grants for providing enhanced 911, statewide and next generation 911 equipment and services.

3% used to provide extra assistance to rural counties for providing 911 or E911 service

1% of the funds is retained by the E911 Board for administrative and operational purposes

As of January 1, 2015 House Bill 175 went into effect providing for the addition of prepaid wireless fee collection which previously was not in the service fee collection. The Governor's Office has reduced the fee across the board wireline, wireless, prepaid from 50 cents to 40 cents in an effort to remain revenue neutral.

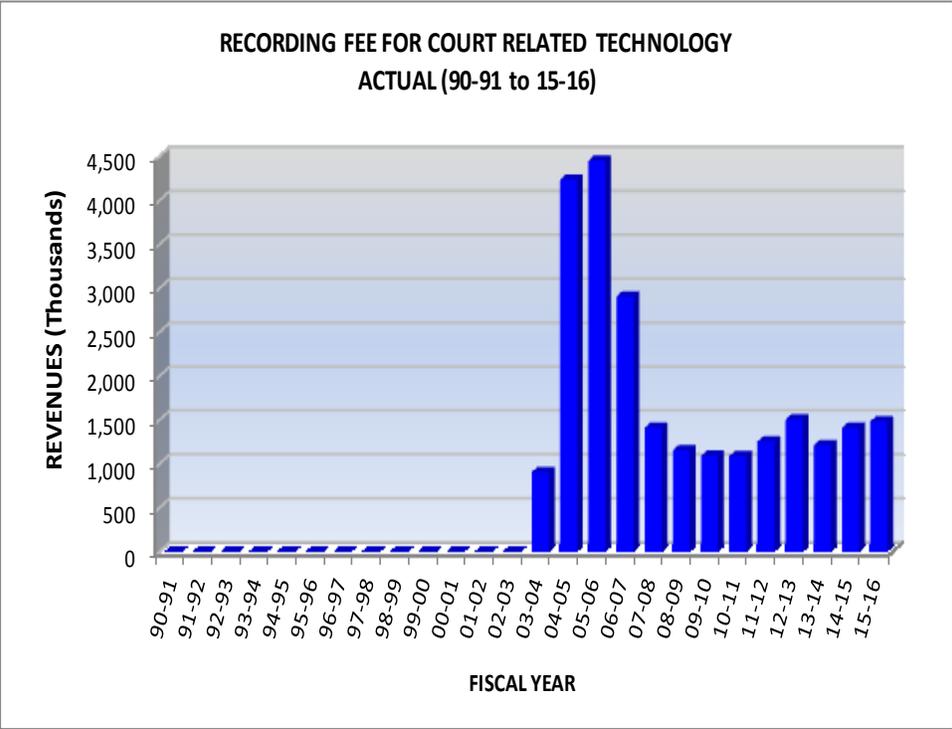
The 911 Board by consideration of the State Regulatory Affairs Committee has the option to raise the fee back to 50 cents if the prepaid collection does not meet the revenue neutral expectation.



RECORDING FEE FOR COURT RELATED TECHNOLOGY

REVENUE DESCRIPTION:	A fee imposed to court related technology.
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 28/24. Section 12(e)(i) Florida Statutes
FUND:	General Fund
ACCOUNT NUMBER:	GC5000010601.341160.9003;GC5000010601.348130.9003
SOURCE:	Lee County
USE:	Monies are used toward improvement of court related technology.
FEE SCHEDULE:	\$2.00 per page for each instrument listed in Florida Statutes 28.222.
METHOD OF PAYMENT:	Payable upon Court Order by Judge – Cash or Money Order
FREQUENCY OF COLLECTION:	Usually Monthly
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Circuit Court

FISCAL HISTORY



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	1,252	15.4
12-13	1,503	20.0
13-14	1,209	-19.6
14-15	1,408	16.5
15-16	1,481	5.2

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:

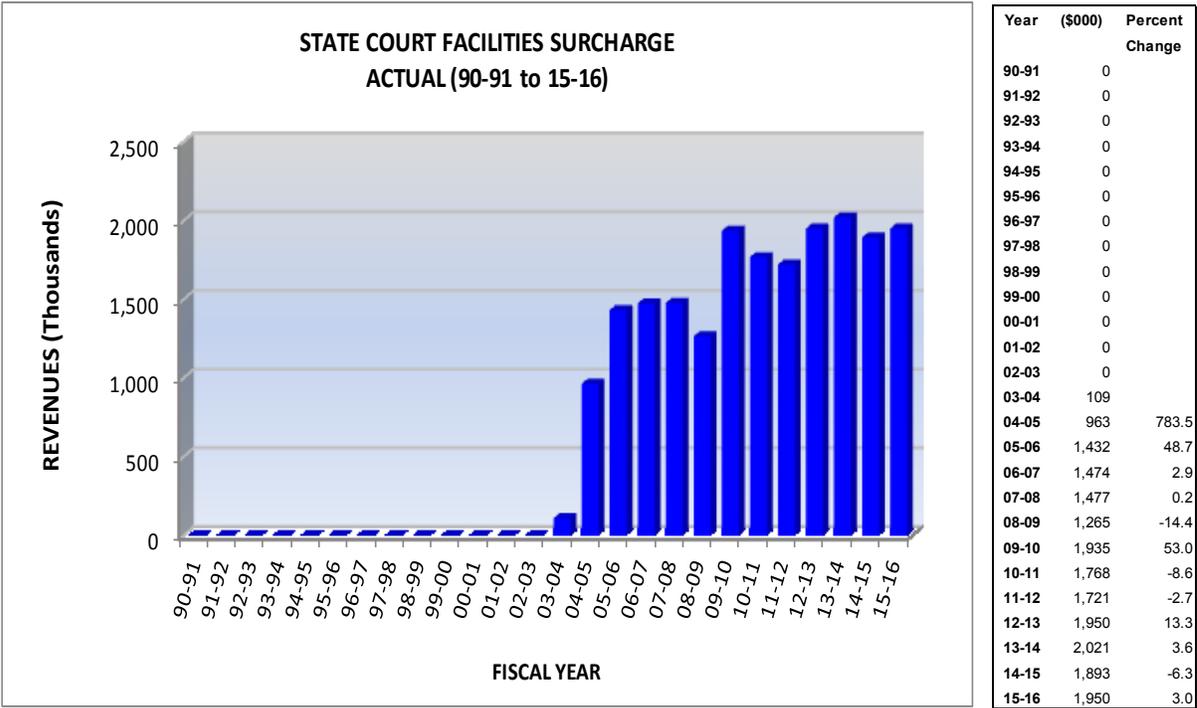
\$0.10	Florida Association of Court Clerks and Comptroller Inc. (Comprehensive Case Information System)
1.90	Public Records Modernization Trust Fund
<u>2.00</u>	Board of County Commissioners (to fund court related technology)
\$4.00	

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

REVENUE DESCRIPTION:	A fee imposed to fund state court facilities..
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 318.18 (13a), Florida Statutes; Lee County Ordinance 12-05
FUND:	General Fund
ACCOUNT NUMBER:	EB6010110600.348930.9002
SOURCE:	Lee County
USE:	Monies are used toward operation of state court facilities.
FEE SCHEDULE:	\$30 per infraction or violation
METHOD OF PAYMENT:	Cash or Money Order
FREQUENCY OF COLLECTION:	Usually Monthly
EXEMPTIONS:	None
EXPIRATION:	None
SPECIAL REQUIREMENTS:	None
REVENUE COLLECTOR:	Clerk of Circuit Court

FISCAL HISTORY



STATE COURT FACILITIES SURCHARGE

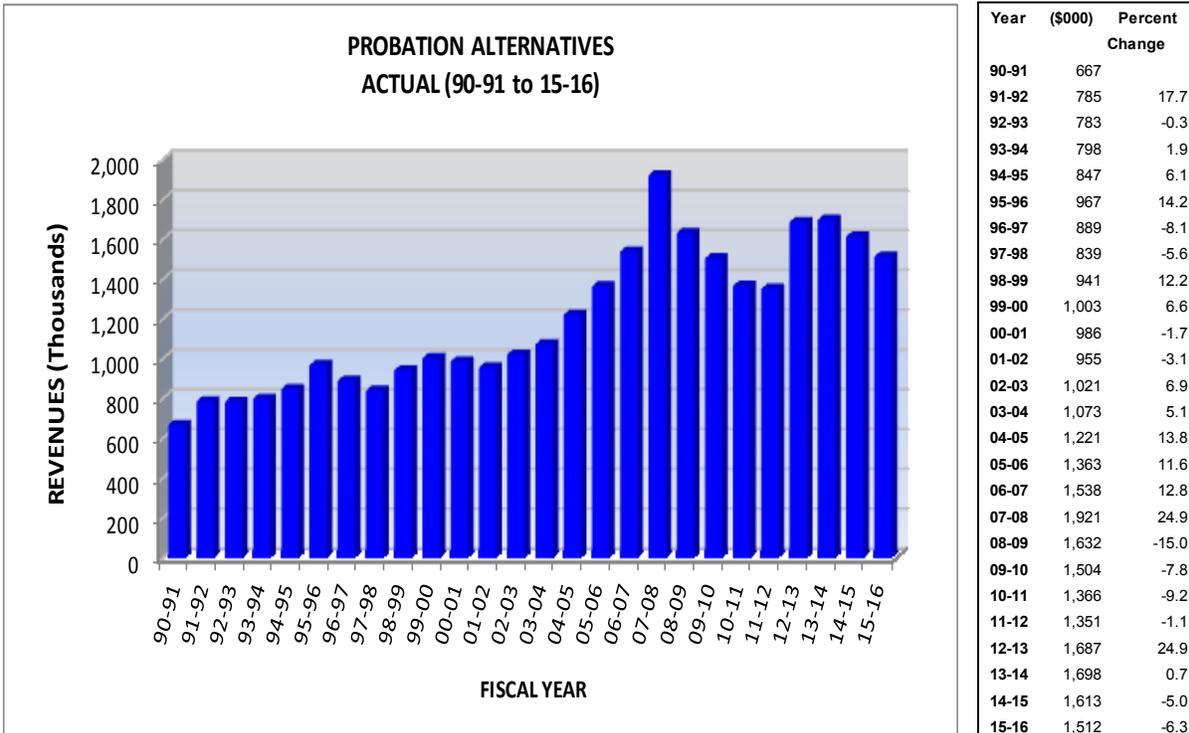
DISCUSSION

Florida Statutes Section 318.18(13a) allows for up to a \$30 surcharge to be imposed per infraction or violation to fund state court facilities. The court cannot waive this surcharge.

PROBATION ALTERNATIVES

REVENUE DESCRIPTION:	A fee imposed to supplement the cost of probation supervision.
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 945.30(2), Florida Statutes
FUND:	General Fund
ACCOUNT NUMBER:	EB7330110600.348880.9001, EB6230110600.348880.9001
SOURCE:	Lee County
USE:	Monies are used to cover cost of probation officers
FEE SCHEDULE:	Determined by the Court
METHOD OF PAYMENT:	Payable upon Court Order by Judge – Cash or Money Order
FREQUENCY OF COLLECTION:	Usually Monthly
EXEMPTIONS:	Determined by the Court
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Discretion of Judge
REVENUE COLLECTOR:	Traffic and Misdemeanors/Clerk of Circuit Court

FISCAL HISTORY



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.



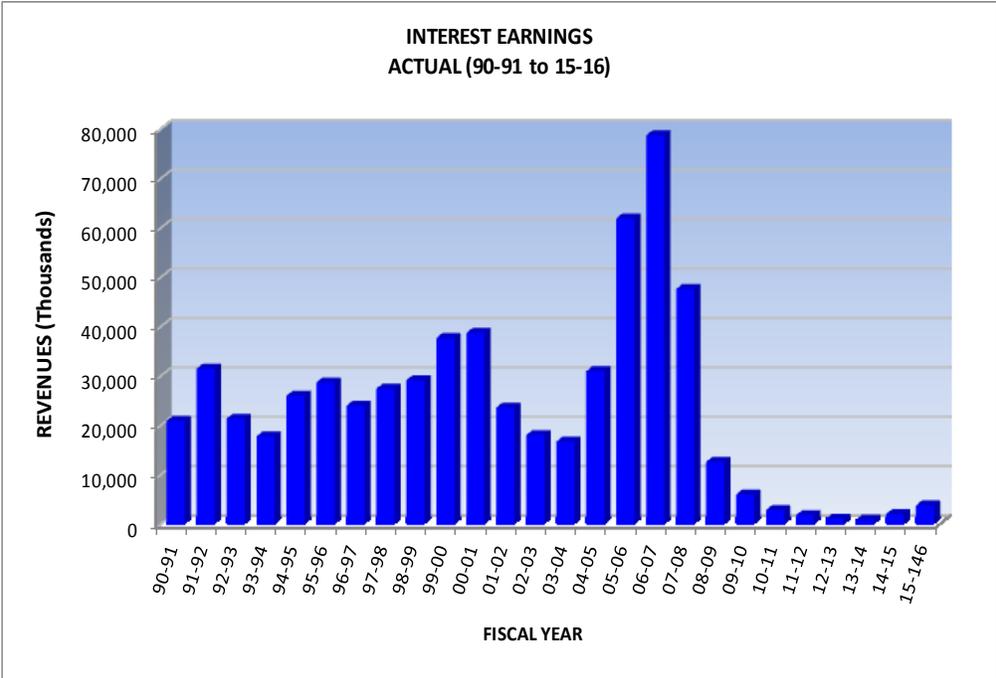
F. MISCELLANEOUS REVENUES

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

REVENUE DESCRIPTION:	Revenues derived from investments, re-purchase agreements, earnings made from investments by trustees, and Tax Collector proceeds.
LEGAL AUTHORIZATION FOR COLLECTION:	219.075 Florida Statutes
FUND: ACCOUNT NUMBER:	Various Funds Revenue Account 361100 (Interest on Investments)
SOURCE: USE:	Principal amounts in various accounts that earn interest Revenues are used to fund a multiplicity of county activities.
FEE SCHEDULE: METHOD OF PAYMENT FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION:	As market dictates As earned upon investment maturity Varies None None
SPECIAL REQUIREMENTS:	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.
REVENUE COLLECTOR:	Clerk of Circuit Court – Finance Division Figures Exclude Lee County Port Authority

FISCAL HISTORY



Year	(\$000)	Percent Change
90-91	20,888	
91-92	31,487	50.7
92-93	21,344	-32.2
93-94	17,768	-16.8
94-95	25,991	46.3
95-96	28,686	10.4
96-97	23,941	-16.5
97-98	27,432	14.6
98-99	29,141	6.2
99-00	37,675	29.3
00-01	38,698	2.7
01-02	23,597	-39.0
02-03	18,012	-23.7
03-04	16,684	-7.4
04-05	30,968	85.6
05-06	61,918	99.9
06-07	78,743	27.2
07-08	47,633	-39.5
08-09	12,595	-73.6
09-10	5,981	-52.5
10-11	2,830	-52.7
11-12	1,796	-36.5
12-13	1,082	-39.8
13-14	876	-19.0
14-15	2,005	128.9
15-16	3,766	87.8

INTEREST EARNINGS

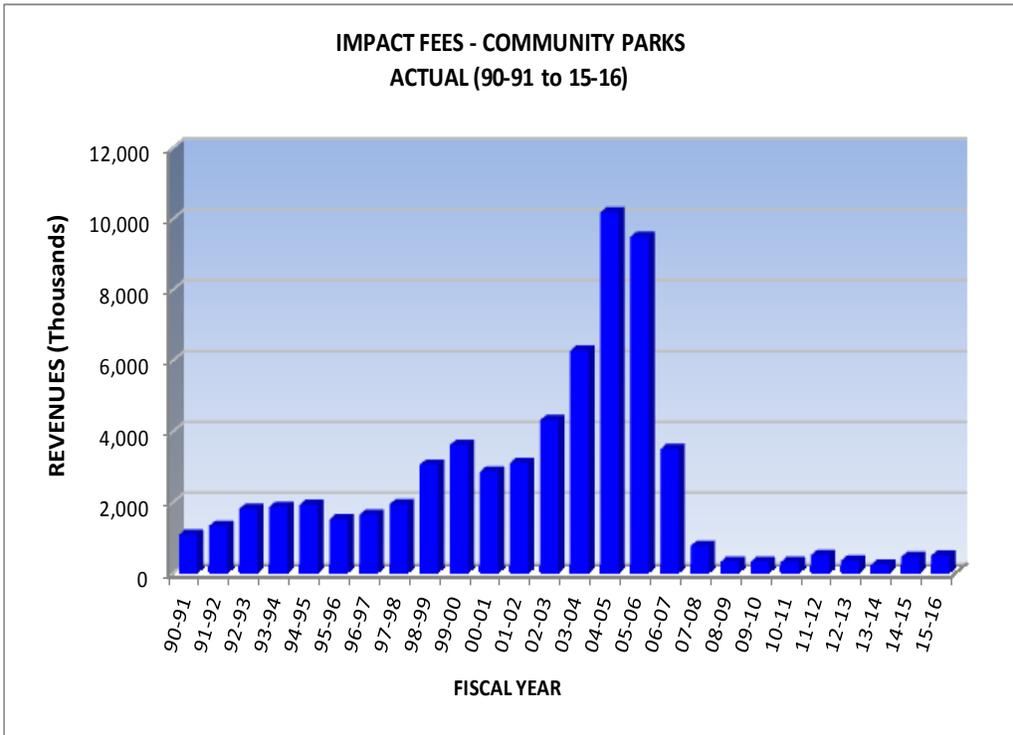
DISCUSSION

Interest revenues are a function of available principal and market conditions. 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. 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.

IMPACT FEES – COMMUNITY PARKS

REVENUE DESCRIPTION:	A fee imposed upon developers for use in developing community parks.
LEGAL AUTHORIZATION FOR COLLECTION:	County Ordinance 89-14 as amended Ordinance 15-04 (March 3, 2015)
FUND: ACCOUNT NUMBER:	Community Park Impact Fees GC50000186XX.324610.9001
SOURCE: USE:	Building Permit applications Acquisition and development of community park facilities
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION:	See schedule on opposite page A prerequisite for the issuance of a building permit Daily
EXEMPTIONS	Impact fee credits for acceptable land donations and development of community park facilities
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY



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	2,858	-20.9
01-02	3,108	8.7
02-03	4,314	38.8
03-04	6,272	45.4
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	318	-58.3
09-10	319	0.3
10-11	310	-2.8
11-12	506	63.2
12-13	349	-31.0
13-14	232	-33.5
14-15	456	96.6
15-16	493	8.1

IMPACT FEES – COMMUNITY PARKS

DISCUSSION

The current schedule is as follows:

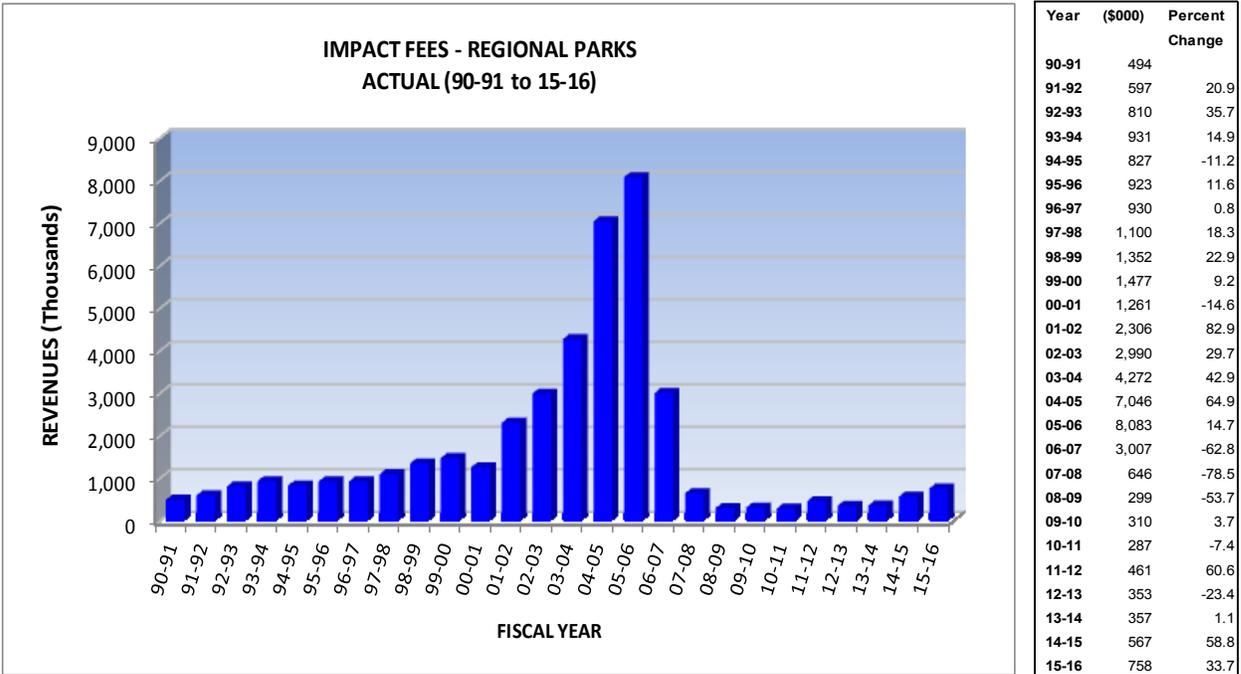
	Adopted Impact Fee	Current Collection Rate
		<hr/> 45%
Community Park, Per Dwelling Unit		
Single Family Home	780.00	351.00
Multi-Family	581.00	261.45
Mobile Home, On Lot	780.00	351.00
Time Share	581.00	261.45
Hotel/Motel	363.00	163.35
MH/RV in Park	541.00	243.45

Adjustments to these rates were approved on March 3, 2015 (Ordinance 15-04) and reflected above in the chart.

IMPACT FEES – REGIONAL PARKS

REVENUE DESCRIPTION:	A fee imposed upon developers for use in developing regional parks.
LEGAL AUTHORIZATION FOR COLLECTION:	County Ordinance 89-24 as amended Ordinance 15-04 (March 3, 2015)
FUND: ACCOUNT NUMBER:	Regional Park Impact Fees GC5000018700.324620 and 324610; 9001 and 9002
SOURCE: USE:	Building Permit Applications Acquisition and development of Regional Park facilities
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION:	See schedule on opposite page A prerequisite for the issuance of a Building Permit Daily
EXEMPTIONS:	Impact Fee credits for acceptable land donations and development of Regional Park facilities
EXPIRATION: SPECIAL REQUIREMENTS:	None Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY



IMPACT FEES – REGIONAL PARKS

DISCUSSION

The current schedule is as follows:

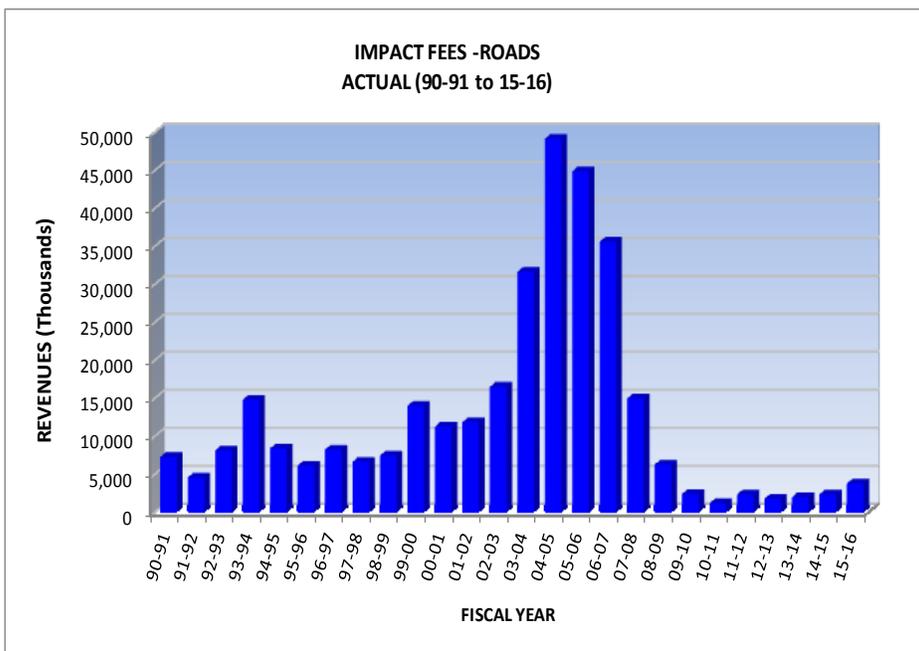
	Adopted Impact Fee	Current Collection Rate
		<hr/> 45%
Regional Park, Per Dwelling Unit		
Single Family Home	683.00	307.35
Multi-Family	508.00	228.60
Mobile Home, On Lot	683.00	307.35
Time Share	508.00	228.60
Hotel/Motel	318.00	143.10
MH/RV in Park	474.00	213.30

Adjustments to these rates were approved on March 3, 2015 (Ordinance 15-04) and reflected above in the chart.

IMPACT FEES – ROADS

REVENUE DESCRIPTION:	A fee imposed to offset the impact of development on road network requirements.
LEGAL AUTHORIZATION FOR COLLECTION:	County Ordinance 15-04 Adopted March 3, 2015
FUND:	Road Impact Fees
ACCOUNT NUMBER:	GC50000188XX.324310.9001 (18801 to 18825 and 61002, 61102) GC50000188XX.324320.9001 (18801 to 18825 and 61002, 61102)
SOURCE:	Building Permit applications
USE:	Road improvements
FEE SCHEDULE:	See schedule on opposite page
METHOD OF PAYMENT:	A prerequisite for the issuance of a building permit
FREQUENCY OF COLLECTION:	Daily
EXEMPTIONS:	Impact fee credits are provided for developer-initiated improvements
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY



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	11,245	-19.5
01-02	11,830	5.2
02-03	16,483	39.3
03-04	31,613	91.8
04-05	49,131	55.4
05-06	44,874	-8.7
06-07	35,592	-20.7
07-08	14,958	-58.0
08-09	6,243	-58.3
09-10	2,386	-61.8
10-11	1,152	-51.7
11-12	2,310	100.5
12-13	1,756	-24.0
13-14	1,962	11.7
14-15	2,323	18.4
15-16	3,747	61.3

IMPACT FEES – ROADS

DISCUSSION

The current schedule is as follows:

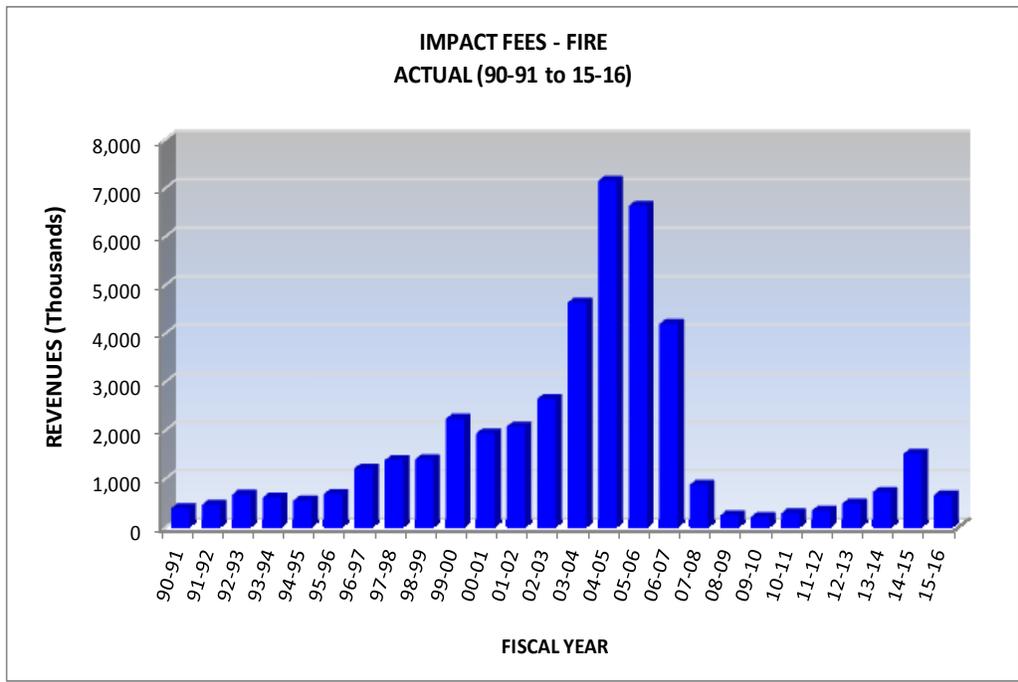
	Adopted Impact Fee	Current Collection Rate
		45%
Roads, Per Dwelling Unit		
Single Family Home	6,458	2,906.10
Multi-Family	4,517	2,032.65
Mobile Home, On Lot	6,458	2,906.10
Elderly/Disabled Housing	2,333	1,049.85
ACLF	1,369	616.05
Hotel/Motel	3,745	1,685.25
MH/RV in Park	3,391	1,525.95
 Non-Residential Roads, per 1,000 SQ FT		
Retail	7,648	3,441.60
Bank	16,665	7,499.25
Office	5,191	2,335.95
Convenience Store	28,228	12,702.60
Movie Theater	16,259	7,316.55
Restaurant, Fast Food	31,053	13,973.85
Restaurant, Standard	14,240	6,408.00
Hospital	5,887	2,649.15
Nursing Home	3,384	1,522.80
Church	3,733	1,679.85
Private School/Elementary or Secondary	1,838	827.10
Daycare	9,699	4,364.55
General Industrial	4,407	1,983.15
Warehouse	2,294	1,032.30
Warehouse/High Cube	1,083	487.35
Mini Warehouse	1,090	490.50
 Non-Residential Roads, Other		
Carwash, per Bay	3,685	1,658.25
Golf Course, per Acre	1,850	832.50
Mine, per 1,000 cubic yards	26	11.70

These figures were approved in Ordinance 15-04 on March 3, 2015.

IMPACT FEES – FIRE

REVENUE DESCRIPTION:	A fee imposed upon developers for use by fire districts.
LEGAL AUTHORIZATION:	Chapter 2 Sec. 2-3.55 of the Land Development Code Ordinance 15-04 (March 3, 2015)
FUND: ACCOUNT NUMBER:	Fire Impact Fees GC50000XXXXXX.363220.9002 and 9004 10152-10168 & 61001 & 61101, 635xx)
SOURCE: USE:	Building Permit Applications Fire District Improvements
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION:	See schedule on opposite page A prerequisite for the issuance of a building permit Daily
EXEMPTIONS	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.
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY



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	1,940	-13.4
01-02	2,079	7.2
02-03	2,651	27.5
03-04	4,640	75.0
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	248	-71.8
09-10	210	-15.3
10-11	291	38.6
11-12	346	18.9
12-13	492	42.2
13-14	730	48.4
14-15	1,515	107.5
15-16	661	-56.4

IMPACT FEES – FIRE

DISCUSSION

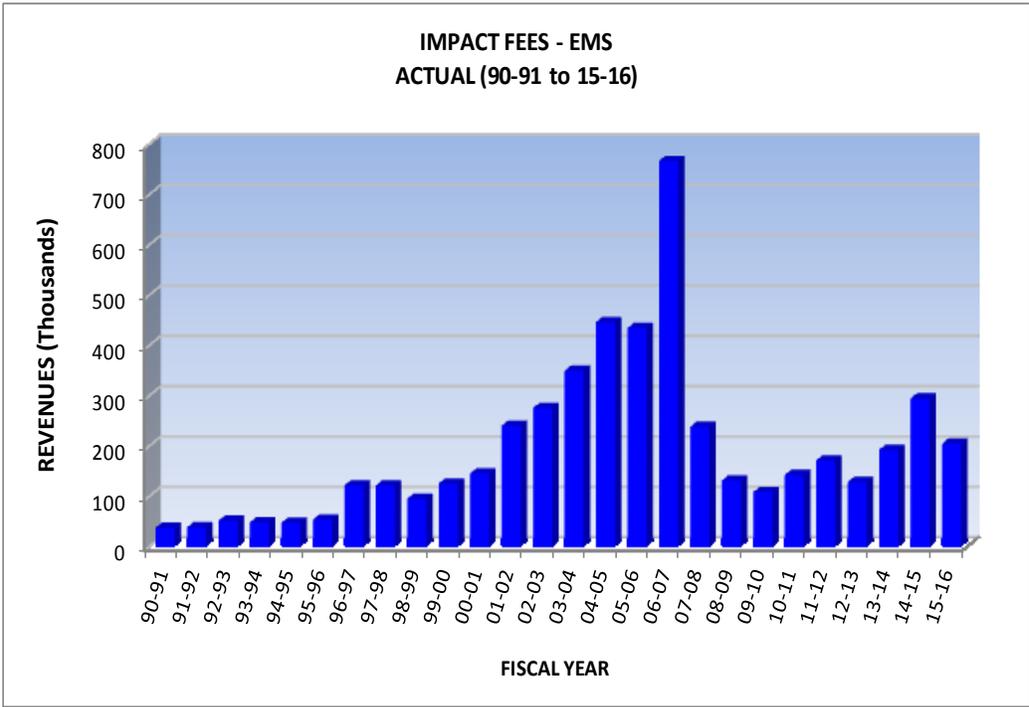
	SFR		MOBILE				PUBLIC	GEN	PUBLIC
	MH	MULTI	RV	HOTEL	RETAIL	OFFICE	INSTIT.	INDUST	WHSE
	LOT	FAMILY	PARKS	MOTEL					
ALVA	\$474.00	\$356.00	\$327.00	\$289.00	\$559.00	\$261.00	\$171.00	\$133.00	\$62.00
BAYSHORE	474.00	356.00	327.00	289.00	559.00	261.00	171.00	133.00	62.00
BOCA GRANDE	474.00	356.00	327.00	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

These rates have been approved on March 3, 2015 (Ordinance 15-04) and reflected in the chart above.

IMPACT FEES – EMS

REVENUE DESCRIPTION:	A fee imposed upon developers for use by Emergency Management.
LEGAL AUTHORIZATION FOR COLLECTION:	Chapter 2 Sec. 2-3.55 of the Land Development Code Ordinance 15-04 (March 3, 2015))
FUND: ACCOUNT NUMBER:	EMS Impact Fees GC500000XXXXX.324110.9001 & GC500000XXXXX.324120.9001
SOURCE: USE:	Building Permit Applications Fire District Improvements - Public Safety
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION:	See schedule on opposite page A prerequisite for the issuance of a building permit Daily
EXEMPTIONS	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.
EXPIRATION:	None
SPECIAL REQUIREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY



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	131	-45.0
09-10	108	-17.6
10-11	142	31.5
11-12	171	20.4
12-13	128	-25.1
13-14	192	50.0
14-15	294	53.1
15-16	204	-30.6

IMPACT FEES – EMS

DISCUSSION

Following is the schedule of EMS impact fees approved on March 3, 2015:

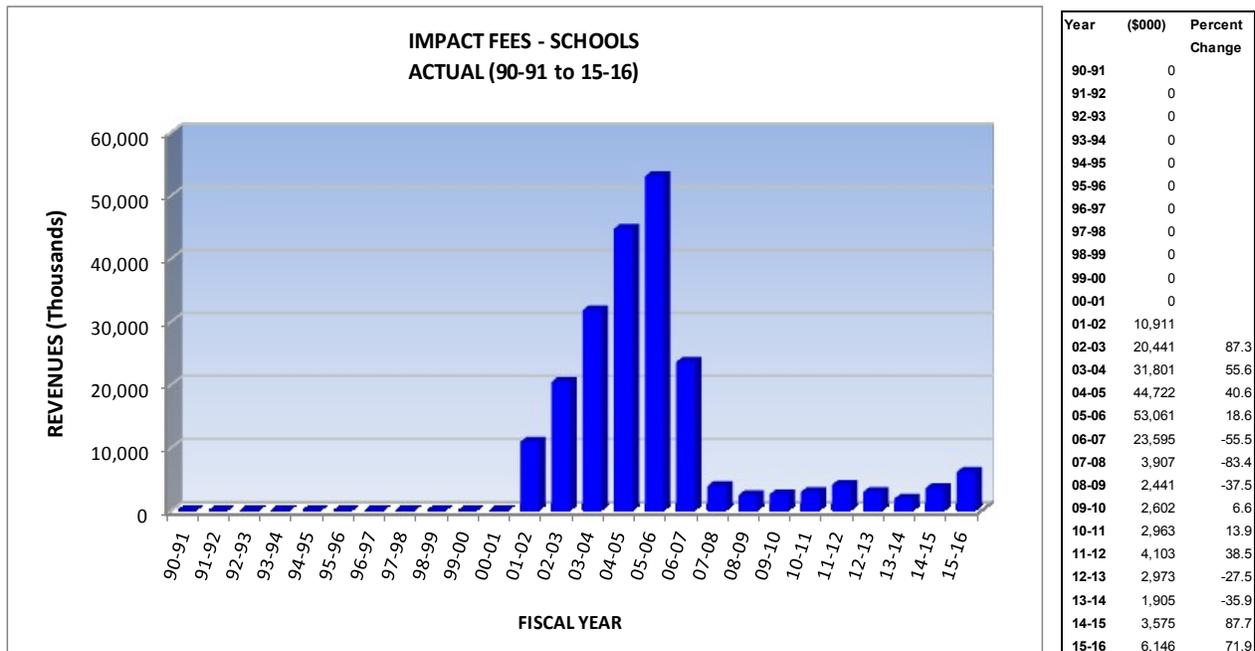
	Adopted Impact Fee
	<hr/>
EMS, Per Dwelling Unit (no reduction by Ord 15.04)	
Single Family Home	50.00
Multi-Family	37.00
Mobile Home, On Lot	50.00
Hotel/Motel	30.00
MH/RV in Park	34.00
Non-Residential EMS, per 1,000 SQ FT (no reduction by Ord 15.04)	
Retail	58.00
Office	27.00
Institutional	18.00
Industrial	14.00
Warehouse	6.00

There is no collection rate adjustment on EMS Impact Fees.

IMPACT FEES – SCHOOLS

REVENUE DESCRIPTION:	A fee imposed to offset the impact of development on road network requirements.
LEGAL AUTHORIZATION FOR COLLECTION:	County Ordinance 15-04 (Adopted March 3, 2015)
FUND: ACCOUNT NUMBER:	School Impact Fees GC50000640xx.324710.9001
SOURCE: USE:	Building Permit applications School Improvements
FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION:	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
SPECIAL REQUIREMENTS:	Board of County Commissioners approves fees, pending two public hearings
REVENUE COLLECTOR:	Community Development

FISCAL HISTORY



IMPACT FEES – SCHOOLS

DISCUSSION

On March 3, 2015, the Board of County Commissioners approved a revised schedule of School Impact Fees. (Ordinance 15-04)

	Adopted Impact Fee	Current Collection Rate
		45%
Schools, Per Dwelling Unit		
Single Family Home	4,540.00	2,043.00
Multi-Family	1,354.00	609.30
Mobile Home, On Lot	1,231.00	553.95



Section Four

Appendix A

Ten-year Ad Valorem Millage Summary

<u>Taxing Authority</u>	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16
<u>Countywide Millages:</u>	<u>Millage</u>									
General	3.5216	3.6506	3.6506	3.6506	3.6506	3.6506	3.6506	4.1506	4.1506	4.1506
Capital Outlay	0.4536	0.0000	0.0000	0.0000	0.0000	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	0.0000	0.0000	0.0000
TOTAL COUNTYWIDE	4.4752	4.1506								
<u>Misc. Non-Countywide Millages:</u>										
Library	0.4085	0.3792	0.2844	0.2844	0.3383	0.3541	0.3541	0.5956	0.5956	0.5956
Unincorporated Area MSTU	0.9300	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398	0.8398
All Hazards Protection	0.0733	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693	0.0693
TOTAL MISC. NON-COUNTYWIDE	1.4118	1.2883	1.1935	1.1935	1.2474	1.2632	1.2632	1.5047	1.5047	1.5047
<u>Sewer & Solid Waste Districts & MSTU's:</u>										
Gasparilla Solid Waste MSTU	0.0000	0.0422	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Cape Coral Solid Waste MSTU	0.1111	0.1157	0.1001	0.2086	0.2029	0.1292	0.0646	0.0616	0.0585	0.1170
Winkler Safe Neighborhood MSTU	2.0000	1.7617	1.7617	2.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
NE Hurricane Bay MSTU	0.6097	0.5604	0.5604	0.7601	0.8290	0.7969	0.8911	0.7105	0.5043	0.4570
Upper Captiva MSTU	0.8400	0.7302	0.7302	0.6374	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
<u>Fire Protection Dist. MSTU's:</u>										
Burnt Store	1.0091	0.9554	0.9554	1.5947	1.9027	2.0212	2.0212	2.2824	2.1212	2.0214
Maravilla	6.0000	3.0000	3.0000	3.0000	4.0000	4.0000	4.7000	4.5000	4.5000	4.0000
Useppa	1.8982	1.6724	1.6724	2.6595	2.3000	2.3000	2.5109	3.1380	2.8806	2.7931
<u>Lighting & Special Improvement Districts:</u>										
Alabama Groves SLD	0.3258	0.2616	0.1880	0.6946	1.0150	1.2243	0.8313	0.9393	0.9684	0.8592
Bayshore Estates SLD	0.9856	0.8587	0.8377	1.1699	2.3144	2.3002	2.3818	2.1532	2.0933	2.1912
Billy Creek Commerce Center SLD	0.1410	0.1116	0.1116	0.2259	0.2637	0.2632	0.3184	0.2965	0.3143	0.3371
Birkdale SLD	0.1659	0.1512	0.1512	0.2920	0.5513	0.5204	0.5542	0.4805	0.3973	0.4335
Charleston Park SLD	0.3783	0.2873	0.2873	2.7300	1.9095	2.0635	2.3119	1.8876	1.9068	1.8746
Cypress Lake SLD	0.2795	0.2456	0.2236	0.3220	0.4799	0.4671	0.4820	0.4746	0.5712	0.4995
Daughtrey's Creek SLD	0.3915	0.3460	0.3460	0.6297	0.7928	0.7491	0.8604	0.7811	0.7850	0.8124

<u>Taxing Authority</u>	FY06-07	FY07-08	FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16
<u>Countywide Millages:</u>	Millage									
<u>Lighting & Special Improvement Districts:</u>										
Flamingo Bay SLD	0.2373	0.2217	0.1913	0.2668	0.4788	0.5301	0.4544	0.4552	0.4132	0.4428
Fort Myers Shores SLD	0.1573	0.1317	0.0250	0.0490	0.2770	0.3269	0.3085	0.3404	0.2952	0.3220
Fort Myers Villas SLD	0.1388	0.1217	0.1217	0.3994	0.3658	0.4580	0.3898	0.3083	0.3238	0.3392
Gasparilla Island SLD	0.0462	0.0422	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Harlem Heights SLD	0.2924	0.2904	0.2904	0.4295	0.5507	0.5546	0.6333	0.7490	1.0361	1.0301
Heiman/Apollo SLD	0.4364	0.3546	0.3546	1.9025	2.8607	3.8449	3.1139	3.3952	2.9251	2.5194
Hendry Creek SLD	0.2457	0.2265	0.2265	0.2351	0.2926	0.3180	0.3058	0.4034	0.3572	0.3854
Iona Gardens SLD	0.3212	0.2796	0.2796	0.6501	0.7549	0.7594	0.7834	0.7747	0.8292	0.8059
Lehigh Acres SLD	0.0849	0.0557	0.0557	0.1845	0.3934	0.4171	0.4212	0.4588	0.6103	0.3921
Lochmoor Village SLD	0.3738	0.3304	0.3304	0.8452	0.9335	0.9249	0.8762	0.7433	0.7888	0.7856
McGregor Isles O&M Spec Imp Unit	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.3705	0.3705	0.3614
MidMetro Industrial Park Spec Improvemt	0.0484	0.0397	0.0142	0.1232	0.2476	0.3226	0.1799	0.0938	0.3632	0.2287
Mobile Haven SLD	0.2160	0.4748	0.4748	0.7150	0.7478	0.8766	0.7848	0.8876	0.8125	0.8638
Morse Shores SLD	0.6352	0.1772	0.1772	0.3437	0.6610	0.5526	0.5742	0.5905	0.5127	0.4953
North Fort Myers SLD	0.0659	0.0552	0.0552	0.0152	0.1061	0.1341	0.2801	0.2370	0.2171	0.1569
Page Park SLD	0.1886	0.1671	0.1671	0.3466	0.5794	0.4375	0.5069	0.4950	0.6345	0.4814
Palmetto Point Light MSTU	0.2894	0.2541	0.2541	0.1457	0.2089	0.2484	0.2252	0.2057	0.4385	0.2788
Palm Beach Blvd S1 PHI MSTU	0.2138	0.1920	0.0397	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palm Beach Blvd S1 PH3 MSTU	0.2138	0.1511	0.0397	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Palm Beach SIU MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0090	0.0088	0.0076	0.0000	0.0000
Palmona Park SLD	0.6242	0.5292	0.0982	0.7797	0.9903	1.7499	1.7499	1.5457	1.6583	1.6259
Pine Manor SLD	0.2697	0.2330	0.0559	0.4206	1.4948	1.7887	1.2755	1.0210	0.9987	1.0762
Port Edison SLD	0.2446	0.2056	0.2056	0.5687	0.7013	0.7740	0.6784	0.5123	0.5565	0.6409
Riverdale Shores Improvement	1.8263	1.4981	1.4981	1.1951	1.9669	1.3367	0.6371	0.6137	0.7301	0.2017
Russell Park SLD	0.3130	0.2517	0.1858	0.4785	0.8860	0.9927	1.0571	1.0647	1.0834	0.9735
San Carlos Island SLD	0.0274	0.0245	0.0245	0.0351	0.0411	0.0605	0.0661	0.0575	0.0635	0.0549
San Carlos Special Improvement	0.2068	0.1801	0.1801	0.3725	0.4211	0.4613	0.5241	0.2772	0.2510	0.2025
Skyline SLD	0.0885	0.0751	0.0647	0.1367	0.1766	0.2070	0.1846	0.2074	0.1650	0.1975
St. Jude Harbor	0.0863	0.0767	0.0767	0.2582	0.2852	0.3126	0.3119	0.2979	0.2520	0.3236
Tanglewood Spec Improvement	0.8266	0.7137	0.1347	0.6121	0.5999	0.8910	0.8159	0.7364	0.5850	0.8673
Town & River Spec Improvement	0.2546	0.2231	0.2231	0.2878	0.2412	0.2175	0.2073	0.3717	0.3266	0.2947
Trailwinds SLD	0.2139	0.1719	0.1719	0.4536	0.8197	0.7524	0.6556	0.8991	0.8562	0.7371
Tropic Isles SLD	0.3937	0.3249	0.3249	1.6372	1.6049	1.3085	1.0446	1.0190	0.9424	0.9783
Villa Palms SLD	0.2831	0.2441	0.2441	0.8701	0.7980	0.8766	0.7765	0.8260	0.8101	0.8392
Villa Pines SLD	0.2159	0.1960	0.1734	0.2248	0.2223	0.2582	0.2880	0.3253	0.3160	0.3003
Waterway Estates SLD	0.1901	0.1626	0.1508	0.3772	0.5322	0.5584	0.4638	0.3959	0.3968	0.4368
Waterway Shores SLD	0.3357	0.2987	0.2987	0.9312	0.8349	1.2276	1.1898	0.9499	1.0473	1.0249
Whiskey Creek Spec Improvement	0.8759	0.7534	0.6915	1.0000	0.9989	0.9727	0.9802	0.9662	0.9773	0.9999



Section Four

Appendix B

**Recapitulation of 2015 Taxable Value and Taxes Levied for FY15-16
(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".

Signature of Property Appraiser

October 9, 2015

Date

Value Adjustment Board Hearings

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

The **2015** (tax year) **Ad Valorem Assessment Rolls Exemption Breakdown of Lee County, Florida** Date Certified: **October 9, 2015**

(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	154,159	3,865,244,898	0	0	1
2	§ 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption	131,839	3,037,050,432	0	0	2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older	7,147	225,770,734	0	0	3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse	1,561	222,262,257	0	0	4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs	4	836,573	0	0	5
6	§ 196.095	Real	Licensed Child Care Facility in Enterprise Zone	6	1,155,541	0	0	6
7	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)	173	19,297,376	0	0	7
8	§ 196.183	Personal	\$25,000 Tangible Personal Property Exemption	0	0	90,029	367,975,875	8
9	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary	1,741	661,727,806	863	62,127,788	9
10	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes	0	0	0	0	10
11	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services	36	134,649,984	32	7,948,614	11
12	§ 196.1975	Real & Personal	Charitable Homes for the Aged	28	52,531,069	13	2,404,514	12
13	§ 196.1977	Real	Proprietary Continuing Care Facilities	0	0	0	0	13
14	§ 196.1978	Real & Personal	Affordable Housing Property	231	22,369,094	31	253,703	14
15	§ 196.198	Real & Personal	Educational Property	166	697,191,436	145	23,916,261	15
16	§ 196.1983	Real & Personal	Charter School	17	60,265,734	19	3,131,142	16
17	§ 196.1985	Real	Labor Union Education Property	1	88,000	0	0	17
18	§ 196.1986	Real	Community Center	11	7,897,646	0	0	18
19	§ 196.1987	Real & Personal	Biblical History Display Property	0	0	0	0	19
20	§ 196.199(1)(a)	Real & Personal	Federal Government Property	224	124,443,707	77	8,300,985	20
21	§ 196.199(1)(b)	Real & Personal	State Government Property	2,033	507,531,409	61	31,022,242	21
22	§ 196.199(1)(c)	Real & Personal	Local Government Property	5,632	1,516,833,080	493	225,878,679	22
23	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property	16	43,366,188	1	1,175	23
24	§ 196.1993	Real	Agreements with Local Governments for use of Public Property	0	0	0	0	24
25	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption	0	0	0	0	25
26	§ 196.1997	Real	Historic Property Improvements	0	0	0	0	26
27	§ 196.1998	Real	Historic Property Open to the Public	0	0	0	0	27
28	§ 196.1999	Personal	Space Laboratories & Carriers	0	0	0	0	28
29	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company	0	0	1	352,695	29
30	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation	76	45,093,897	10	20,444,290	30
31	§ 196.202	Real & Personal	Blind Exemption	137	65,500	2	1,000	31
32	§ 196.202	Real & Personal	Total & Permanent Disability Exemption	2,145	1,182,879	14	7,000	32
33	§ 196.202	Real & Personal	Widow's Exemption	10,205	5,098,047	222	111,000	33
34	§ 196.202	Real & Personal	Widower's Exemption	2,243	1,120,193	19	9,500	34
35	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption	3,630	17,166,940	43	144,470	35
36	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)	4	1,181,973	0	0	36
37	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)	0	0	0	0	37
38	§ 196.173	Real	Deployed Service Member's Homestead Exemption	4	111,513	0	0	38
39	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence	905	5,748,122	0	0	39

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
Lee County, Florida Date Certified: **October 9, 2015**

(Locally assessed real property only. Do not include personal property or centrally assessed property.)

		Code 00 Vacant Residential	Code 01 Single Family Residential	Code 02 Mobile Homes	Code 08 Multi-Family Less than 10 Units	Code 03 Multi-Family 10 Units or More	Code 04 Condominiums
1	Just Value	\$ 2,886,097,099	46,172,289,200	1,026,242,990	1,733,974,134	776,113,597	15,087,729,509
2	Taxable Value for Operating Purposes	\$ 2,380,973,340	33,042,468,448	704,538,447	1,366,742,976	578,178,152	12,620,874,387
3	Number of Parcels	# 170,255	208,006	16,652	9,322	206	82,848
		Code 05 Cooperatives	Code 06, 07, and 09 Ret. Homes and Misc. Res.	Code 10 Vacant Commercial	Code 11-39 Improved Commercial	Code 40 Vacant Industrial	Code 41-49 Improved Industrial
4	Just Value	\$ 214,954,097	289,408,435	679,331,198	6,580,296,993	94,529,030	1,006,924,112
5	Taxable Value for Operating Purposes	\$ 148,094,387	224,617,888	609,207,857	6,126,312,107	92,011,923	963,714,759
6	Number of Parcels	# 3,759	7,739	8,699	7,235	656	2,856
		Code 50-69 Agricultural	Code 70-79 Institutional	Code 80-89 Government	Code 90 Leasehold Interests	Code 91-97 Miscellaneous	Code 99 Non-Agricultural Acreage
7	Just Value	\$ 963,200,927	1,449,756,203	4,064,029,771	10,077,424	203,217,540	139,125,963
8	Taxable Value for Operating Purposes	\$ 182,613,313	207,227,612	42,491,868	9,961,227	108,218,217	128,708,728
9	Number of Parcels	# 3,235	1,992	8,021	23	1,955	270
10	Total Real Property:	Just Value	83,377,298,222	Taxable Value for Operating Purposes	59,536,955,636	Parcels	533,729
			(Sum lines 1, 4, and 7)		(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 43; 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.

		Code H. Header	Code N. Notes	Code S. Spaces
11	Just Value	\$ 0	0	0
12	Taxable Value for Operating Purposes	\$ 0	0	0
13	Number of Parcels	# 6,821	6	0
		Time Share Fee	Time Share Non-Fee	Common Area
14	Just Value	\$ 350,989,600	0	0
15	Taxable Value for Operating Purposes	\$ 309,853,847	0	0
16	Number of Parcels	# 38	0	0
17	Number of Units per year	# 1,299	0	0

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

LEE CO GENERAL REVENUE

County: Lee

Date Certified: October 9, 2015

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.)	83,377,298,222	3,956,410,065	5,290,163	87,338,998,450	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	734,938,122	0	0	734,938,122	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.)	74,800,760	0	0	74,800,760	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	61,627,256	0	61,627,256	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.)	33,770,680,104	0	0	33,770,680,104	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	33,857,342,719	0	0	33,857,342,719	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	14,869,479,968	0	3,145,653	14,872,625,621	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	70,056,549	0	0	70,056,549	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	7,504,089,398	0	0	7,504,089,398	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,222,335,944	0	0	2,222,335,944	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	2,024,395,661	0	0	2,024,395,661	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	35,605,642	0	0	35,605,642	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.)	1,487,163	0	0	1,487,163	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	3,093,317	0	3,093,317	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.)	26,266,590,706	0	0	26,266,590,706	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	31,635,006,775	0	0	31,635,006,775	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,845,084,307	0	3,145,653	12,848,229,960	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	58,023,170	0	0	58,023,170	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	70,841,797,763	3,897,876,126	5,290,163	74,744,964,052	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,865,244,898	0	0	3,865,244,898	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	3,037,050,432	0	0	3,037,050,432	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	225,770,734	0	0	225,770,734	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	367,643,481	332,394	367,975,875	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,192,174,384	265,203,081	0	2,457,377,465	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.)	1,681,814,666	120,579,007	0	1,802,393,673	31
32 Widows / Widowers Exemption (196.202, F.S.)	6,218,240	120,500	0	6,338,740	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	260,811,525	152,470	0	260,963,995	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,181,973	0	0	1,181,973	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.) *	1,155,541	0	0	1,155,541	36
37 Lands Available for Taxes (197.502, F.S.)	108,848	0	0	108,848	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.)	27,451,251	0	0	27,451,251	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	111,513	0	0	111,513	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	5,748,122	0	0	5,748,122	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	11,304,842,127	753,698,539	332,394	12,058,873,060	42
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	59,536,955,636	3,144,177,587	4,957,769	62,686,090,992	43

* 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 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

LEE CO GENERAL REVENUE

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	62,724,329,455
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)	62,724,329,455
5	Other Additions to Operating Taxable Value	302,142,440
6	Other Deductions from Operating Taxable Value	340,380,903
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	62,686,090,992

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.	264,860
9	Just Value of Centrally Assessed Railroad Property Value	3,654,593
10	Just Value of Centrally Assessed Private Car Line Property Value	1,635,570

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	2,508
12	Value of Transferred Homestead Differential	92,089,147

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	540,556	95,223

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,235	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.)	538	0
17	Pollution Control Devices (193.621, F.S.)	0	19
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; Parcels with Capped Value (193.155, F.S.)	140,042	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	232,709	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	11,022	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	67	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	10	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	497	0

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

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

PUBLIC SCHOOL - BY LOCAL BOARD

County: Lee

Date Certified: October 9, 2015

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.)	83,377,298,222	3,956,410,065	5,290,163	87,338,998,450	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	734,938,122	0	0	734,938,122	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.)	74,800,760	0	0	74,800,760	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	61,627,256	0	61,627,256	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.)	33,770,680,104	0	0	33,770,680,104	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	33,857,342,719	0	0	33,857,342,719	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	14,869,479,968	0	3,145,653	14,872,625,621	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	70,056,549	0	0	70,056,549	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	7,504,089,398	0	0	7,504,089,398	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
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	35,605,642	0	0	35,605,642	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.)	1,487,163	0	0	1,487,163	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	3,093,317	0	3,093,317	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.)	26,266,590,706	0	0	26,266,590,706	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	33,857,342,719	0	0	33,857,342,719	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	14,869,479,968	0	3,145,653	14,872,625,621	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	58,023,170	0	0	58,023,170	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	75,088,529,368	3,897,876,126	5,290,163	78,991,695,657	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,865,244,898	0	0	3,865,244,898	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	367,643,481	332,394	367,975,875	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	2,558,396,572	265,203,081	0	2,823,599,653	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.)	2,506,360,785	120,579,007	0	2,626,939,792	31
32	Widows / Widowers Exemption (196.202, F.S.)	6,218,240	120,500	0	6,338,740	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	260,811,525	152,470	0	260,963,995	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)	1,181,973	0	0	1,181,973	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.) *	1,155,541	0	0	1,155,541	36
37	Lands Available for Taxes (197.502, F.S.)	130,320	0	0	130,320	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.)	32,966,775	0	0	32,966,775	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	133,018	0	0	133,018	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	9,232,599,647	753,698,539	332,394	9,986,630,580	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	65,855,929,721	3,144,177,587	4,957,769	69,005,065,077	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

PUBLIC SCHOOL - BY LOCAL BOARD

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	69,129,597,816
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)	69,129,597,816
5	Other Additions to Operating Taxable Value	254,889,904
6	Other Deductions from Operating Taxable Value	379,422,643
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	69,005,065,077

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.	264,860
9	Just Value of Centrally Assessed Railroad Property Value	3,654,593
10	Just Value of Centrally Assessed Private Car Line Property Value	1,635,570

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	2,508
12	Value of Transferred Homestead Differential	92,089,147

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	540,556	95,223

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,235	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.)	538	0
17	Pollution Control Devices (193.621, F.S.)	0	19
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; Parcels with Capped Value (193.155, F.S.)	140,042	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	0	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	0	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	67	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	10	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	497	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District
ALVA FIRE DISTRICT

County: Lee

Date Certified: October 9, 2015

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.)	459,670,139	34,728,261	0	494,398,400	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	89,089,303	0	0	89,089,303	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.)	46,390	0	0	46,390	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.)	193,249,707	0	0	193,249,707	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	71,033,793	0	0	71,033,793	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	106,250,946	0	0	106,250,946	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	55,890,174	0	0	55,890,174	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	6,552,857	0	0	6,552,857	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	22,109,377	0	0	22,109,377	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	7,536,368	0	0	7,536,368	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.)	4,639	0	0	4,639	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.)	137,359,533	0	0	137,359,533	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	64,480,936	0	0	64,480,936	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	84,141,569	0	0	84,141,569	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	293,523,045	34,728,261	0	328,251,306	25
Exemptions						
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	1,339,664	0	1,339,664	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	49,149,075	356,979	0	49,506,054	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.)	9,962,436	820,954	0	10,783,390	31
32	Widows / Widowers Exemption (196.202, F.S.)	35,532	0	0	35,532	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	2,069,019	0	0	2,069,019	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.)	203,902	0	0	203,902	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	30,572	0	0	30,572	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	61,450,536	2,517,597	0	63,968,133	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	232,072,509	32,210,664	0	264,283,173	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

ALVA FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	264,701,575
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)	264,701,575
5	Other Additions to Operating Taxable Value	1,740,335
6	Other Deductions from Operating Taxable Value	2,158,737
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	264,283,173

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	18
12	Value of Transferred Homestead Differential	678,110

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	3,193	358

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	782	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.)	21	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; Parcels with Capped Value (193.155, F.S.)	878	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	623	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	174	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

BAYSHORE FIRE DISTRICT

County: Lee

Date Certified: October 9, 2015

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.)	483,836,345	55,216,181	268,535	539,321,061	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	63,357,505	0	0	63,357,505	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.)	368,591	0	0	368,591	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.)	262,537,428	0	0	262,537,428	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	85,673,344	0	0	85,673,344	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	71,389,710	0	147,760	71,537,470	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	509,767	0	0	509,767	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	85,071,136	0	0	85,071,136	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	9,230,345	0	0	9,230,345	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	6,845,435	0	0	6,845,435	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	2,532,063	0	0	2,532,063	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.)	15,121	0	0	15,121	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.)	177,466,292	0	0	177,466,292	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	76,442,999	0	0	76,442,999	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	64,544,275	0	147,760	64,692,035	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	429,678	0	0	429,678	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	321,430,428	55,216,181	268,535	376,915,144	25
Exemptions					
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	3,195,969	19,155	3,215,124	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	20,109,329	446,185	0	20,555,514	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.)	7,200,706	281,122	0	7,481,828	31
32 Widows / Widowers Exemption (196.202, F.S.)	51,000	0	0	51,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	2,943,270	8,151	0	2,951,421	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.)	175,637	0	0	175,637	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	30,479,942	3,931,427	19,155	34,430,524	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	290,950,486	51,284,754	249,380	342,484,620	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

BAYSHORE FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	343,966,587
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)	343,966,587
5	Other Additions to Operating Taxable Value	2,817,886
6	Other Deductions from Operating Taxable Value	4,299,853
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	342,484,620

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	173,296
10	Just Value of Centrally Assessed Private Car Line Property Value	95,239

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	16
12	Value of Transferred Homestead Differential	470,159

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	2,870	958

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	322	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.)	22	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; Parcels with Capped Value (193.155, F.S.)	1,346	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	443	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	131	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.)	4	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

BOCA GRANDE FIRE CONTROL DIST

County: Lee

Date Certified: October 9, 2015

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.)	2,013,256,281	21,055,953	0	2,034,312,234	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	4,167,355	0	0	4,167,355	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.)	14,366,285	0	0	14,366,285	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.)	826,863,394	0	0	826,863,394	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,051,292,437	0	0	1,051,292,437	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	110,233,071	0	0	110,233,071	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	6,333,739	0	0	6,333,739	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	204,620,854	0	0	204,620,854	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	56,586,884	0	0	56,586,884	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	19,140,335	0	0	19,140,335	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	4,381	0	0	4,381	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.)	11,810	0	0	11,810	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.)	622,242,540	0	0	622,242,540	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	994,705,553	0	0	994,705,553	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	91,092,736	0	0	91,092,736	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	5,236,284	0	0	5,236,284	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,713,293,304	21,055,953	0	1,734,349,257	25
Exemptions					
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	1,453,555	0	1,453,555	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	23,540,635	515,942	0	24,056,577	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.)	22,124,036	11,289,645	0	33,413,681	31
32 Widows / Widowers Exemption (196.202, F.S.)	19,000	0	0	19,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	2,355,503	0	0	2,355,503	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
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	48,039,174	13,259,142	0	61,298,316	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	1,665,254,130	7,796,811	0	1,673,050,941	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

BOCA GRANDE FIRE CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,680,239,929
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)	1,680,239,929
5	Other Additions to Operating Taxable Value	909,637
6	Other Deductions from Operating Taxable Value	8,098,625
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,673,050,941

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	691,371

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	1,653	328

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.)	49	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; Parcels with Capped Value (193.155, F.S.)	385	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	266	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	61	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	5	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

BONITA SPRINGS FIRE DISTRICT

County: Lee

Date Certified: October 9, 2015

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.)	10,244,477,475	244,417,423	728,949	10,489,623,847	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	43,668,842	0	0	43,668,842	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.)	2,655,117	0	0	2,655,117	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	92,019	0	92,019	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.)	4,421,560,223	0	0	4,421,560,223	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	4,714,159,109	0	0	4,714,159,109	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,056,616,739	0	400,747	1,057,017,486	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	5,817,445	0	0	5,817,445	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	899,761,684	0	0	899,761,684	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	313,397,049	0	0	313,397,049	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	97,093,078	0	0	97,093,078	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,963,396	0	0	1,963,396	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.)	99,599	0	0	99,599	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	4,601	0	4,601	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.)	3,521,798,539	0	0	3,521,798,539	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	4,400,762,060	0	0	4,400,762,060	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	959,523,661	0	400,747	959,924,408	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	4,857,648	0	0	4,857,648	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	8,889,004,903	244,330,005	728,949	9,134,063,857	25
Exemptions					
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	32,947,977	52,163	33,000,140	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	82,709,983	2,280,282	0	84,990,265	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.)	125,392,058	8,298,645	0	133,690,703	31
32 Widows / Widowers Exemption (196.202, F.S.)	491,702	3,500	0	495,202	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	14,156,256	4,038	0	14,160,294	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.)	11,250	0	0	11,250	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.)	1,890,250	0	0	1,890,250	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	224,651,499	43,534,442	52,163	268,238,104	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	8,664,353,404	200,795,563	676,786	8,865,825,753	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

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	8,875,848,487
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)	8,875,848,487
5	Other Additions to Operating Taxable Value	37,475,369
6	Other Deductions from Operating Taxable Value	47,498,103
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	8,865,825,753

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	469,327
10	Just Value of Centrally Assessed Private Car Line Property Value	259,622

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	235
12	Value of Transferred Homestead Differential	12,801,899

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	37,000	8,052

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	66	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.)	58	0
17	Pollution Control Devices (193.621, F.S.)	0	1
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; Parcels with Capped Value (193.155, F.S.)	10,912	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	11,842	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	593	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.)	2	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	30	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

CAPTIVA EROSION PREVENTION DIST

County: Lee

Date Certified: October 9, 2015

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.)	1,489,702,505	15,457,119	0	1,505,159,624	1
Just Value of All Property in the Following Categories					
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.)	600	0	0	600	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.)	283,476,581	0	0	283,476,581	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,011,192,502	0	0	1,011,192,502	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	194,247,872	0	0	194,247,872	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	784,950	0	0	784,950	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	54,688,970	0	0	54,688,970	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	80,238,095	0	0	80,238,095	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	37,351,122	0	0	37,351,122	14
Assessed Value of All Property in the Following Categories					
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.)	60	0	0	60	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.)	228,787,611	0	0	228,787,611	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	930,954,407	0	0	930,954,407	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	156,896,750	0	0	156,896,750	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	629,232	0	0	629,232	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,317,268,060	15,457,119	0	1,332,725,179	25
Exemptions					
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	2,633,173	0	2,633,173	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,303,078	292,991	0	2,596,069	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.)	20,514,507	177,626	0	20,692,133	31
32 Widows / Widowers Exemption (196.202, F.S.)	4,000	0	0	4,000	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	539,581	0	0	539,581	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
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	23,361,166	3,103,790	0	26,464,956	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	1,293,906,894	12,353,329	0	1,306,260,223	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

CAPTIVA EROSION PREVENTION DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,304,227,824
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)	1,304,227,824
5	Other Additions to Operating Taxable Value	3,559,491
6	Other Deductions from Operating Taxable Value	1,527,092
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,306,260,223

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	886,810

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	1,190	489

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; Parcels with Capped Value (193.155, F.S.)	99	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	283	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	39	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	2	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

CAPTIVA ISLAND FIRE CONTROL DIST

County: Lee

Date Certified: October 9, 2015

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.)	1,489,702,505	15,457,119	0	1,505,159,624	1
Just Value of All Property in the Following Categories						
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.)	600	0	0	600	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.)	283,476,581	0	0	283,476,581	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,011,192,502	0	0	1,011,192,502	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	194,247,872	0	0	194,247,872	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	784,950	0	0	784,950	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	54,688,970	0	0	54,688,970	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	80,238,095	0	0	80,238,095	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	37,351,122	0	0	37,351,122	14
Assessed Value of All Property in the Following Categories						
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.)	60	0	0	60	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.)	228,787,611	0	0	228,787,611	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	930,954,407	0	0	930,954,407	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	156,896,750	0	0	156,896,750	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	629,232	0	0	629,232	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,317,268,060	15,457,119	0	1,332,725,179	25
Exemptions						
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	2,633,173	0	2,633,173	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	2,303,078	292,991	0	2,596,069	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.)	20,514,507	177,626	0	20,692,133	31
32	Widows / Widowers Exemption (196.202, F.S.)	4,000	0	0	4,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	539,581	0	0	539,581	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
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	23,361,166	3,103,790	0	26,464,956	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	1,293,906,894	12,353,329	0	1,306,260,223	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

October 9, 2015

CAPTIVA ISLAND FIRE CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,304,227,824
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)	1,304,227,824
5	Other Additions to Operating Taxable Value	3,559,491
6	Other Deductions from Operating Taxable Value	1,527,092
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,306,260,223

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	886,810

Total Parcels or Accounts

	Column 1	Column 2
	Real Property	Personal Property
	Parcels	Accounts
13	Total Parcels or Accounts	489

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; Parcels with Capped Value (193.155, F.S.)	99	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	283	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	39	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	2	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District
CITY OF BONITA SPRINGS

County: Lee

Date Certified: October 9, 2015

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	
Just Value					
1 Just Value (193.011, F.S.)	10,247,712,211	259,175,917	728,949	10,507,617,077	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	15,173,092	0	0	15,173,092	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.)	301,790	0	0	301,790	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	92,019	0	92,019	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.)	4,451,976,067	0	0	4,451,976,067	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	4,722,303,900	0	0	4,722,303,900	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,052,139,917	0	400,747	1,052,540,664	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	5,817,445	0	0	5,817,445	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	902,902,309	0	0	902,902,309	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	310,042,957	0	0	310,042,957	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	110,555,230	0	0	110,555,230	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	569,698	0	0	569,698	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.)	30,179	0	0	30,179	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	4,601	0	4,601	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.)	3,549,073,758	0	0	3,549,073,758	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	4,412,260,943	0	0	4,412,260,943	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	941,584,687	0	400,747	941,985,434	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	4,857,648	0	0	4,857,648	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	8,908,376,913	259,088,499	728,949	9,168,194,361	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	312,974,019	0	0	312,974,019	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	284,433,774	0	0	284,433,774	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	8,395,987	0	0	8,395,987	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	33,110,079	52,163	33,162,242	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	43,975,416	2,280,282	0	46,255,698	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.)	124,250,103	8,384,173	0	132,634,276	31
32 Widows / Widowers Exemption (196.202, F.S.)	492,702	3,500	0	496,202	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	14,166,256	4,038	0	14,170,294	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.)	11,250	0	0	11,250	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.)	1,828,385	0	0	1,828,385	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	790,527,892	43,782,072	52,163	834,362,127	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	8,117,849,021	215,306,427	676,786	8,333,832,234	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

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	8,347,065,621
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)	8,347,065,621
5	Other Additions to Operating Taxable Value	38,388,680
6	Other Deductions from Operating Taxable Value	51,622,067
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	8,333,832,234

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	469,327
10	Just Value of Centrally Assessed Private Car Line Property Value	259,622

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	235
12	Value of Transferred Homestead Differential	12,801,899

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	36,339	8,075

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	53	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	1
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; Parcels with Capped Value (193.155, F.S.)	10,947	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	11,847	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	588	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.)	2	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	31	0

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

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District
CITY OF FORT MYERS

County: Lee

Date Certified: October 9, 2015

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	
Just Value					
1 Just Value (193.011, F.S.)	6,668,668,194	614,648,475	1,586,355	7,284,903,024	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	82,167,910	0	0	82,167,910	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.)	8,934,789	0	0	8,934,789	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	445,417	0	445,417	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.)	1,899,081,058	0	0	1,899,081,058	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,917,250,571	0	0	1,917,250,571	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,761,115,392	0	1,102,486	2,762,217,878	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	118,474	0	0	118,474	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	384,812,331	0	0	384,812,331	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	148,880,138	0	0	148,880,138	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	312,361,002	0	0	312,361,002	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	526,991	0	0	526,991	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.)	80,145	0	0	80,145	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	34,224	0	34,224	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.)	1,514,268,727	0	0	1,514,268,727	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,768,370,433	0	0	1,768,370,433	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	2,448,754,390	0	1,102,486	2,449,856,876	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	98,988	0	0	98,988	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	5,732,099,674	614,237,282	1,586,355	6,347,923,311	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	253,485,591	0	0	253,485,591	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	169,918,630	0	0	169,918,630	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	48,502,681	70,676	48,573,357	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	400,626,244	32,996,081	0	433,622,325	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.)	407,696,090	32,452,043	0	440,148,133	31
32 Widows / Widowers Exemption (196.202, F.S.)	323,048	1,000	0	324,048	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	14,882,751	3,563	0	14,886,314	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.) *	1,604,590	0	0	1,604,590	35
36 Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *	844,192	0	0	844,192	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.)	2,089,487	0	0	2,089,487	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	1,251,470,623	113,955,368	70,676	1,365,496,667	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	4,480,629,051	500,281,914	1,515,679	4,982,426,644	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

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	4,987,804,479
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)	4,987,804,479
5	Other Additions to Operating Taxable Value	48,348,861
6	Other Deductions from Operating Taxable Value	53,726,696
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,982,426,644

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	1,248,455
10	Just Value of Centrally Assessed Private Car Line Property Value	337,900

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	284
12	Value of Transferred Homestead Differential	9,294,242

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	35,815	9,726

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	90	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.)	43	0
17	Pollution Control Devices (193.621, F.S.)	0	5
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; Parcels with Capped Value (193.155, F.S.)	9,267	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	9,320	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	1,031	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.)	37	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District
CITY OF CAPE CORAL

County: Lee

Date Certified: October 9, 2015

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.)	16,141,195,874	460,315,173	0	16,601,511,047	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	11,615,586	0	0	11,615,586	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.)	419,732	0	0	419,732	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.)	7,602,657,210	0	0	7,602,657,210	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	6,728,955,908	0	0	6,728,955,908	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,787,121,086	0	0	1,787,121,086	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	10,426,352	0	0	10,426,352	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	1,796,834,785	0	0	1,796,834,785	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	533,861,815	0	0	533,861,815	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	346,636,191	0	0	346,636,191	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,536,713	0	0	1,536,713	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.)	26,313	0	0	26,313	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.)	5,805,822,425	0	0	5,805,822,425	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	6,195,094,093	0	0	6,195,094,093	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,440,484,895	0	0	1,440,484,895	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	8,612,014	0	0	8,612,014	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	13,451,576,453	460,315,173	0	13,911,891,626	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	1,045,828,058	0	0	1,045,828,058	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	912,411,754	0	0	912,411,754	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	83,247,815	0	0	83,247,815	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	57,802,715	0	57,802,715	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	228,226,931	23,223,018	0	251,449,949	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.)	312,604,557	15,892,140	0	328,496,697	31
32	Widows / Widowers Exemption (196.202, F.S.)	1,585,493	500	0	1,585,993	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	102,439,313	0	0	102,439,313	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.)	15,246	0	0	15,246	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.)	8,026,712	0	0	8,026,712	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	80,188	0	0	80,188	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	2,694,466,067	96,918,373	0	2,791,384,440	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	10,757,110,386	363,396,800	0	11,120,507,186	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

CITY OF CAPE CORAL

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	11,130,792,263
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)	11,130,792,263
5	Other Additions to Operating Taxable Value	43,945,394
6	Other Deductions from Operating Taxable Value	54,230,471
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	11,120,507,186

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	557
12	Value of Transferred Homestead Differential	17,667,388

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	139,070	17,830

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	44	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; Parcels with Capped Value (193.155, F.S.)	38,308	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	68,743	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	4,032	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.)	3	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	171	0

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

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District
CITY OF SANIBEL

County: Lee

Date Certified: October 9, 2015

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.)	5,242,859,470	70,375,655	0	5,313,235,125	1
Just Value of All Property in the Following Categories					
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.)	1,103,895	0	0	1,103,895	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.)	1,831,809,260	0	0	1,831,809,260	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,865,669,021	0	0	2,865,669,021	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	544,277,294	0	0	544,277,294	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	375,833,850	0	0	375,833,850	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	117,472,162	0	0	117,472,162	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	38,998,766	0	0	38,998,766	14
Assessed Value of All Property in the Following Categories					
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.)	8,557	0	0	8,557	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.)	1,455,975,410	0	0	1,455,975,410	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,748,196,859	0	0	2,748,196,859	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	505,278,528	0	0	505,278,528	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,709,459,354	70,375,655	0	4,779,835,009	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	59,800,000	0	0	59,800,000	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	59,752,466	0	0	59,752,466	27
28 Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	895,000	0	0	895,000	28
29 Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	12,432,879	0	12,432,879	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	59,154,606	1,036,231	0	60,190,837	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.)	58,244,637	6,910,914	0	65,155,551	31
32 Widows / Widowers Exemption (196.202, F.S.)	96,000	500	0	96,500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	4,293,827	0	0	4,293,827	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	16,000	0	0	16,000	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.)	1,457,552	0	0	1,457,552	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	243,710,088	20,380,524	0	264,090,612	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	4,465,749,266	49,995,131	0	4,515,744,397	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

CITY OF SANIBEL

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,511,881,958
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)	4,511,881,958
5	Other Additions to Operating Taxable Value	17,110,757
6	Other Deductions from Operating Taxable Value	13,248,318
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,515,744,397

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	35
12	Value of Transferred Homestead Differential	3,324,050

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,172	3,122

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.)	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; Parcels with Capped Value (193.155, F.S.)	2,185	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,859	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	143	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.)	6	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

ESTERO FIRE RESCUE DIST

County: Lee

Date Certified: October 9, 2015

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	
Just Value					
1 Just Value (193.011, F.S.)	6,739,158,943	174,269,289	492,867	6,913,921,099	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	88,289,481	0	0	88,289,481	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.)	7,038,230	0	0	7,038,230	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.)	2,893,232,698	0	0	2,893,232,698	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,767,552,569	0	0	2,767,552,569	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	983,045,965	0	270,488	983,316,453	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	449,830,188	0	0	449,830,188	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	102,305,420	0	0	102,305,420	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	120,867,809	0	0	120,867,809	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	8,489,855	0	0	8,489,855	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.)	279,576	0	0	279,576	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.)	2,443,402,510	0	0	2,443,402,510	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,665,247,149	0	0	2,665,247,149	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	862,178,156	0	270,488	862,448,644	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	5,979,597,246	174,269,289	492,867	6,154,359,402	25
Exemptions					
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	18,163,002	35,492	18,198,494	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	69,652,747	3,550,450	0	73,203,197	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.)	44,682,801	8,294,274	0	52,977,075	31
32 Widows / Widowers Exemption (196.202, F.S.)	367,149	2,500	0	369,649	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	10,107,713	0	0	10,107,713	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.)	3,140,609	0	0	3,140,609	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	127,951,019	30,010,226	35,492	157,996,737	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	5,851,646,227	144,259,063	457,375	5,996,362,665	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

ESTERO FIRE RESCUE DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	6,012,899,009
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)	6,012,899,009
5	Other Additions to Operating Taxable Value	4,061,179
6	Other Deductions from Operating Taxable Value	20,597,523
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	5,996,362,665

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	315,873
10	Just Value of Centrally Assessed Private Car Line Property Value	176,994

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	203
12	Value of Transferred Homestead Differential	7,059,592

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	25,328	3,332

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	206	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.)	58	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; Parcels with Capped Value (193.155, F.S.)	8,352	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	6,792	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	229	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.)	27	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

FORT MYERS BEACH FIRE CONTROL DIST

County: Lee

Date Certified: October 9, 2015

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.)	3,953,757,019	80,436,473	0	4,034,193,492	1
Just Value of All Property in the Following Categories					
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.)	56,375	0	0	56,375	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	28,629	0	28,629	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.)	1,035,679,979	0	0	1,035,679,979	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,385,468,999	0	0	2,385,468,999	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	508,387,961	0	0	508,387,961	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	24,163,705	0	0	24,163,705	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	263,836,940	0	0	263,836,940	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	116,856,286	0	0	116,856,286	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	86,957,811	0	0	86,957,811	14
Assessed Value of All Property in the Following Categories					
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.)	5,514	0	0	5,514	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	1,431	0	1,431	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.)	771,843,039	0	0	771,843,039	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,268,612,713	0	0	2,268,612,713	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	421,430,150	0	0	421,430,150	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	19,847,110	0	0	19,847,110	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,481,738,526	80,409,275	0	3,562,147,801	25
Exemptions					
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	11,226,707	0	11,226,707	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	42,532,575	4,018,731	0	46,551,306	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.)	24,346,986	385,023	0	24,732,009	31
32 Widows / Widowers Exemption (196.202, F.S.)	170,500	0	0	170,500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	8,366,394	0	0	8,366,394	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.)	269,002	0	0	269,002	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	75,685,457	15,630,461	0	91,315,918	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	3,406,053,069	64,778,814	0	3,470,831,883	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

FORT MYERS BEACH FIRE CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,475,821,795
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)	3,475,821,795
5	Other Additions to Operating Taxable Value	4,242,039
6	Other Deductions from Operating Taxable Value	9,231,951
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,470,831,883

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	32
12	Value of Transferred Homestead Differential	1,425,840

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	11,821	3,279

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	1
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; Parcels with Capped Value (193.155, F.S.)	2,629	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	3,526	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	219	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	26	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.)	3	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

FORT MYERS BEACH PUBLIC LIBRARY DIST

County: Lee

Date Certified: October 9, 2015

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.)	3,953,757,019	80,436,473	0	4,034,193,492	1
Just Value of All Property in the Following Categories					
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.)	56,375	0	0	56,375	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	28,629	0	28,629	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.)	1,035,679,979	0	0	1,035,679,979	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,385,468,999	0	0	2,385,468,999	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	508,387,961	0	0	508,387,961	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	24,163,705	0	0	24,163,705	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	263,836,940	0	0	263,836,940	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	116,856,286	0	0	116,856,286	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	86,957,811	0	0	86,957,811	14
Assessed Value of All Property in the Following Categories					
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.)	5,514	0	0	5,514	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	1,431	0	1,431	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.)	771,843,039	0	0	771,843,039	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,268,612,713	0	0	2,268,612,713	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	421,430,150	0	0	421,430,150	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	19,847,110	0	0	19,847,110	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,481,738,526	80,409,275	0	3,562,147,801	25
Exemptions					
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	11,226,707	0	11,226,707	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	42,532,575	4,018,731	0	46,551,306	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.)	24,346,986	385,023	0	24,732,009	31
32 Widows / Widowers Exemption (196.202, F.S.)	170,500	0	0	170,500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	8,366,394	0	0	8,366,394	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.)	269,002	0	0	269,002	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	75,685,457	15,630,461	0	91,315,918	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	3,406,053,069	64,778,814	0	3,470,831,883	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

FORT MYERS BEACH PUBLIC LIBRARY DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,475,821,795
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)	3,475,821,795
5	Other Additions to Operating Taxable Value	4,242,039
6	Other Deductions from Operating Taxable Value	9,231,951
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,470,831,883

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	32
12	Value of Transferred Homestead Differential	1,425,840

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	11,821	3,279

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	1
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; Parcels with Capped Value (193.155, F.S.)	2,629	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	3,526	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	219	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	26	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.)	3	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

FORT MYERS BEACH MOSQUITO CONTROL DIST

County: Lee

Date Certified: October 9, 2015

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.)	3,866,615,834	42,370,425	0	3,908,986,259	1
Just Value of All Property in the Following Categories						
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.)	47,145	0	0	47,145	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	28,629	0	28,629	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.)	1,023,363,174	0	0	1,023,363,174	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,340,395,914	0	0	2,340,395,914	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	478,645,896	0	0	478,645,896	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	24,163,705	0	0	24,163,705	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	260,388,353	0	0	260,388,353	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	115,822,771	0	0	115,822,771	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	86,836,040	0	0	86,836,040	14
Assessed Value of All Property in the Following Categories						
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.)	4,591	0	0	4,591	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	1,431	0	1,431	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.)	762,974,821	0	0	762,974,821	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,224,573,143	0	0	2,224,573,143	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	391,809,856	0	0	391,809,856	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	19,847,110	0	0	19,847,110	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,399,209,521	42,343,227	0	3,441,552,748	25
Exemptions						
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	10,909,902	0	10,909,902	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	41,707,988	3,923,473	0	45,631,461	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.)	24,346,986	385,023	0	24,732,009	31
32	Widows / Widowers Exemption (196.202, F.S.)	153,500	0	0	153,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	8,870,110	0	0	8,870,110	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.)	467,038	0	0	467,038	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	75,545,622	15,218,398	0	90,764,020	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	3,323,663,899	27,124,829	0	3,350,788,728	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

FORT MYERS BEACH MOSQUITO CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	3,355,848,203
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)	3,355,848,203
5	Other Additions to Operating Taxable Value	4,259,807
6	Other Deductions from Operating Taxable Value	9,319,282
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,350,788,728

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	29
12	Value of Transferred Homestead Differential	1,345,083

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	11,326	3,234

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	1
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; Parcels with Capped Value (193.155, F.S.)	2,490	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	3,408	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	220	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	26	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.)	4	0

* Applicable only to County or Municipal Local Option Levies

Value Data

Taxing District

FORT MYERS SHORES FIRE DISTRICT

County: Lee

Date Certified: October 9, 2015

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.)	997,407,622	603,140,791	0	1,600,548,413	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	16,390,781	0	0	16,390,781	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.)	825,960	0	0	825,960	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	57,533,775	0	57,533,775	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.)	420,619,710	0	0	420,619,710	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	402,088,626	0	0	402,088,626	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	156,628,140	0	0	156,628,140	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	854,405	0	0	854,405	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	96,492,055	0	0	96,492,055	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	24,158,853	0	0	24,158,853	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	30,749,969	0	0	30,749,969	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	747,882	0	0	747,882	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.)	51,903	0	0	51,903	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	2,876,689	0	2,876,689	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.)	324,127,655	0	0	324,127,655	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	377,929,773	0	0	377,929,773	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	125,878,171	0	0	125,878,171	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	744,845	0	0	744,845	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	829,480,229	548,483,705	0	1,377,963,934	25
Exemptions						
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	4,544,278	0	4,544,278	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	8,968,553	5,697,341	0	14,665,894	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.)	37,560,117	1,572,372	0	39,132,489	31
32	Widows / Widowers Exemption (196.202, F.S.)	90,500	2,000	0	92,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	3,684,603	0	0	3,684,603	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.)	725,251	0	0	725,251	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	51,029,024	11,815,991	0	62,845,015	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	778,451,205	536,667,714	0	1,315,118,919	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

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	1,312,338,561
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)	1,312,338,561
5	Other Additions to Operating Taxable Value	5,208,817
6	Other Deductions from Operating Taxable Value	2,428,459
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,315,118,919

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	29
12	Value of Transferred Homestead Differential	1,053,360

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	8,487	1,345

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	91	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	1
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; Parcels with Capped Value (193.155, F.S.)	2,165	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,565	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	136	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	2	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.)	9	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

IONA MCGREGOR FIRE DISTRICT

County: Lee

Date Certified: October 9, 2015

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.)	8,226,636,954	298,285,672	0	8,524,922,626	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	18,161,975	0	0	18,161,975	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.)	8,204,211	0	0	8,204,211	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.)	3,928,890,570	0	0	3,928,890,570	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,884,445,421	0	0	2,884,445,421	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,386,934,777	0	0	1,386,934,777	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	858,523,413	0	0	858,523,413	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	128,411,033	0	0	128,411,033	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	220,121,500	0	0	220,121,500	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	117,940	0	0	117,940	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.)	97,906	0	0	97,906	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.)	3,070,367,157	0	0	3,070,367,157	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,756,034,388	0	0	2,756,034,388	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,166,813,277	0	0	1,166,813,277	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	6,993,430,668	298,285,672	0	7,291,716,340	25
Exemptions						
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	32,438,615	0	32,438,615	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	173,779,190	61,646,055	0	235,425,245	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.)	148,363,249	5,957,228	0	154,320,477	31
32	Widows / Widowers Exemption (196.202, F.S.)	901,777	8,500	0	910,277	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	23,123,691	5,283	0	23,128,974	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.)	4,285,566	0	0	4,285,566	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	350,453,473	100,055,681	0	450,509,154	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	6,642,977,195	198,229,991	0	6,841,207,186	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

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	6,829,392,831
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)	6,829,392,831
5	Other Additions to Operating Taxable Value	31,840,589
6	Other Deductions from Operating Taxable Value	20,026,234
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	6,841,207,186

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	297
12	Value of Transferred Homestead Differential	14,664,019

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	39,605	8,911

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	51	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.)	50	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; Parcels with Capped Value (193.155, F.S.)	14,389	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	10,018	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	608	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.)	50	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

LEE CO HYACINTH CONTROL DIST

County: Lee

Date Certified: October 9, 2015

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.)	83,377,298,222	3,956,410,065	5,290,163	87,338,998,450	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	734,938,122	0	0	734,938,122	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.)	74,800,760	0	0	74,800,760	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	61,627,256	0	61,627,256	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.)	33,770,680,104	0	0	33,770,680,104	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	33,857,342,719	0	0	33,857,342,719	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	14,869,479,968	0	3,145,653	14,872,625,621	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	70,056,549	0	0	70,056,549	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	7,504,089,398	0	0	7,504,089,398	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,222,335,944	0	0	2,222,335,944	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	2,024,395,661	0	0	2,024,395,661	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	35,605,642	0	0	35,605,642	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.)	1,487,163	0	0	1,487,163	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	3,093,317	0	3,093,317	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.)	26,266,590,706	0	0	26,266,590,706	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	31,635,006,775	0	0	31,635,006,775	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,845,084,307	0	3,145,653	12,848,229,960	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	58,023,170	0	0	58,023,170	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	70,841,797,763	3,897,876,126	5,290,163	74,744,964,052	25
Exemptions					
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	367,643,481	332,394	367,975,875	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,192,174,384	265,203,081	0	2,457,377,465	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.)	1,681,814,666	120,579,007	0	1,802,393,673	31
32 Widows / Widowers Exemption (196.202, F.S.)	6,218,240	120,500	0	6,338,740	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	260,811,525	152,470	0	260,963,995	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,181,973	0	0	1,181,973	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.) *	1,155,541	0	0	1,155,541	36
37 Lands Available for Taxes (197.502, F.S.)	108,848	0	0	108,848	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.)	38,514,336	0	0	38,514,336	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	164,799	0	0	164,799	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	4,182,144,312	753,698,539	332,394	4,936,175,245	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	66,659,653,451	3,144,177,587	4,957,769	69,808,788,807	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

LEE CO HYACINTH CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	69,864,646,210
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)	69,864,646,210
5	Other Additions to Operating Taxable Value	229,907,448
6	Other Deductions from Operating Taxable Value	285,764,851
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	69,808,788,807

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.	264,860
9	Just Value of Centrally Assessed Railroad Property Value	3,654,593
10	Just Value of Centrally Assessed Private Car Line Property Value	1,635,570

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	2,508
12	Value of Transferred Homestead Differential	92,089,147

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	540,556	95,223

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,235	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.)	538	0
17	Pollution Control Devices (193.621, F.S.)	0	19
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; Parcels with Capped Value (193.155, F.S.)	140,042	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	232,709	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	11,022	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	67	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	10	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	497	0

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

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

LEE CO MOSQUITO CONTROL DIST

County: Lee

Date Certified: October 9, 2015

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.)	79,510,682,388	3,914,039,640	5,290,163	83,430,012,191	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	734,938,122	0	0	734,938,122	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.)	74,753,615	0	0	74,753,615	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	61,598,627	0	61,598,627	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.)	32,747,316,930	0	0	32,747,316,930	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	31,516,946,805	0	0	31,516,946,805	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	14,390,834,072	0	3,145,653	14,393,979,725	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	45,892,844	0	0	45,892,844	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	7,243,701,045	0	0	7,243,701,045	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,106,513,173	0	0	2,106,513,173	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	1,937,559,621	0	0	1,937,559,621	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	35,605,642	0	0	35,605,642	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.)	1,482,572	0	0	1,482,572	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	3,091,886	0	3,091,886	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.)	25,503,615,885	0	0	25,503,615,885	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	29,410,433,632	0	0	29,410,433,632	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,453,274,451	0	3,145,653	12,456,420,104	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	38,176,060	0	0	38,176,060	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	67,442,588,242	3,855,532,899	5,290,163	71,303,411,304	25
Exemptions					
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	356,733,579	332,394	357,065,973	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,150,466,396	261,279,608	0	2,411,746,004	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.)	1,657,467,680	120,193,984	0	1,777,661,664	31
32 Widows / Widowers Exemption (196.202, F.S.)	6,064,740	120,500	0	6,185,240	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	251,941,415	152,470	0	252,093,885	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,181,973	0	0	1,181,973	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.) *	1,155,541	0	0	1,155,541	36
37 Lands Available for Taxes (197.502, F.S.)	108,848	0	0	108,848	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.)	38,047,298	0	0	38,047,298	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	164,799	0	0	164,799	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	4,106,598,690	738,480,141	332,394	4,845,411,225	42
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	63,335,989,552	3,117,052,758	4,957,769	66,458,000,079	43

* 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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

LEE CO MOSQUITO CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	66,508,798,007
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)	66,508,798,007
5	Other Additions to Operating Taxable Value	225,647,641
6	Other Deductions from Operating Taxable Value	276,445,569
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	66,458,000,079

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.	264,860
9	Just Value of Centrally Assessed Railroad Property Value	3,654,593
10	Just Value of Centrally Assessed Private Car Line Property Value	1,635,570

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	2,479
12	Value of Transferred Homestead Differential	90,744,064

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	529,230	91,989

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,235	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.)	537	0
17	Pollution Control Devices (193.621, F.S.)	0	18
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; Parcels with Capped Value (193.155, F.S.)	137,552	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	229,301	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	10,802	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	41	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	10	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	493	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

MATLACHA PINE ISLAND FIRE CONTROL DIST

County: Lee

Date Certified: October 9, 2015

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.)	1,607,369,451	46,816,629	0	1,654,186,080	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	47,342,386	0	0	47,342,386	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.)	1,479,065	0	0	1,479,065	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.)	717,896,838	0	0	717,896,838	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	679,290,630	0	0	679,290,630	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	153,264,282	0	0	153,264,282	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	8,096,250	0	0	8,096,250	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	153,496,065	0	0	153,496,065	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	35,725,175	0	0	35,725,175	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	19,732,542	0	0	19,732,542	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,899,203	0	0	1,899,203	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.)	19,075	0	0	19,075	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.)	564,400,773	0	0	564,400,773	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	643,565,455	0	0	643,565,455	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	133,531,740	0	0	133,531,740	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	6,779,658	0	0	6,779,658	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	1,350,195,904	46,816,629	0	1,397,012,533	25
Exemptions						
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	4,731,080	0	4,731,080	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	29,257,531	1,055,437	0	30,312,968	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.)	16,880,314	2,267,134	0	19,147,448	31
32	Widows / Widowers Exemption (196.202, F.S.)	138,500	0	0	138,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	8,910,069	1,958	0	8,912,027	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.)	1,291,860	0	0	1,291,860	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	56,478,274	8,055,609	0	64,533,883	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	1,293,717,630	38,761,020	0	1,332,478,650	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

MATLACHA PINE ISLAND FIRE CONTROL DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	1,335,084,621
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)	1,335,084,621
5	Other Additions to Operating Taxable Value	1,825,262
6	Other Deductions from Operating Taxable Value	4,431,233
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	1,332,478,650

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	50
12	Value of Transferred Homestead Differential	1,514,159

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	11,942	1,685

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	422	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.)	50	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; Parcels with Capped Value (193.155, F.S.)	3,080	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	3,605	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	222	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	10	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.)	13	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

NORTH FORT MYERS FIRE DISTRICT

County: Lee

Date Certified: October 9, 2015

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.)	2,770,876,994	204,711,676	586,145	2,976,174,815	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	14,225,363	0	0	14,225,363	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.)	915,321	0	0	915,321	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	5,150	0	5,150	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.)	1,177,221,079	0	0	1,177,221,079	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	814,230,256	0	0	814,230,256	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	762,101,239	0	323,655	762,424,894	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	2,183,736	0	0	2,183,736	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	262,277,376	0	0	262,277,376	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	53,302,569	0	0	53,302,569	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	96,770,204	0	0	96,770,204	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	749,744	0	0	749,744	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.)	47,963	0	0	47,963	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	258	0	258	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.)	914,943,703	0	0	914,943,703	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	760,927,687	0	0	760,927,687	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	665,331,035	0	323,655	665,654,690	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	1,802,121	0	0	1,802,121	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	2,343,802,253	204,706,784	586,145	2,549,095,182	25
Exemptions					
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	41,759,323	41,270	41,800,593	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	58,421,436	11,293,227	0	69,714,663	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.)	88,905,674	4,280,826	0	93,186,500	31
32 Widows / Widowers Exemption (196.202, F.S.)	617,174	89,500	0	706,674	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	14,992,462	114,129	0	15,106,591	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.)	2,328,918	0	0	2,328,918	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	165,265,664	57,537,005	41,270	222,843,939	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	2,178,536,589	147,169,779	544,875	2,326,251,243	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

NORTH FORT MYERS FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll	2,327,953,948
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)	2,327,953,948
5	Other Additions to Operating Taxable Value	9,995,416
6	Other Deductions from Operating Taxable Value	11,698,121
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,326,251,243

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	381,753
10	Just Value of Centrally Assessed Private Car Line Property Value	204,392

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	176
12	Value of Transferred Homestead Differential	4,541,789

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	24,737	12,261

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	101	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.)	32	0
17	Pollution Control Devices (193.621, F.S.)	0	1
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; Parcels with Capped Value (193.155, F.S.)	9,102	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	5,711	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	230	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.)	41	0

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

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

SAN CARLOS PARK FIRE DISTRICT

County: Lee

Date Certified: October 9, 2015

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.)	3,736,879,541	205,931,873	668,221	3,943,479,635	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	89,540,840	0	0	89,540,840	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.)	666,950	0	0	666,950	4
5	Just Value of Pollution Control Devices (193.621, F.S.)	0	2,948,712	0	2,948,712	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.)	1,609,866,565	0	0	1,609,866,565	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,322,588,002	0	0	1,322,588,002	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	714,063,336	0	374,163	714,437,499	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	153,848	0	0	153,848	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	369,174,865	0	0	369,174,865	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	92,864,388	0	0	92,864,388	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	65,259,890	0	0	65,259,890	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,057,373	0	0	1,057,373	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.)	66,695	0	0	66,695	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)	0	147,436	0	147,436	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.)	1,240,691,700	0	0	1,240,691,700	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,229,723,614	0	0	1,229,723,614	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	648,803,446	0	374,163	649,177,609	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	124,666	0	0	124,666	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,120,467,494	203,130,597	668,221	3,324,266,312	25
Exemptions						
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	16,171,485	44,570	16,216,055	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	41,842,679	37,169,658	0	79,012,337	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.)	49,862,383	3,216,545	0	53,078,928	31
32	Widows / Widowers Exemption (196.202, F.S.)	263,000	0	0	263,000	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	10,526,322	0	0	10,526,322	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,165,973	0	0	1,165,973	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.)	3,174,648	0	0	3,174,648	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	106,835,005	56,557,688	44,570	163,437,263	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	3,013,632,489	146,572,909	623,651	3,160,829,049	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

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	3,165,404,243
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)	3,165,404,243
5	Other Additions to Operating Taxable Value	17,690,178
6	Other Deductions from Operating Taxable Value	22,265,372
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	3,160,829,049

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	451,218
10	Just Value of Centrally Assessed Private Car Line Property Value	217,003

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	104
12	Value of Transferred Homestead Differential	3,967,982

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	18,182	3,979

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	158	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	8
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; Parcels with Capped Value (193.155, F.S.)	7,076	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	5,207	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	278	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.)	23	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

SANIBEL FIRE & RESCUE DIST

County: Lee

Date Certified: October 9, 2015

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.)	5,242,859,470	70,375,655	0	5,313,235,125	1
Just Value of All Property in the Following Categories					
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.)	1,103,895	0	0	1,103,895	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.)	1,831,809,260	0	0	1,831,809,260	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,865,669,021	0	0	2,865,669,021	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	544,277,294	0	0	544,277,294	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	375,833,850	0	0	375,833,850	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	117,472,162	0	0	117,472,162	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	38,998,766	0	0	38,998,766	14
Assessed Value of All Property in the Following Categories					
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.)	8,557	0	0	8,557	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.)	1,455,975,410	0	0	1,455,975,410	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,748,196,859	0	0	2,748,196,859	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	505,278,528	0	0	505,278,528	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,709,459,354	70,375,655	0	4,779,835,009	25
Exemptions					
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	12,432,879	0	12,432,879	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	59,154,606	1,036,231	0	60,190,837	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.)	58,244,637	6,910,914	0	65,155,551	31
32 Widows / Widowers Exemption (196.202, F.S.)	96,000	500	0	96,500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	4,293,827	0	0	4,293,827	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	16,000	0	0	16,000	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.)	1,622,210	0	0	1,622,210	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	123,427,280	20,380,524	0	143,807,804	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	4,586,032,074	49,995,131	0	4,636,027,205	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

SANIBEL FIRE & RESCUE DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,631,944,766
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)	4,631,944,766
5	Other Additions to Operating Taxable Value	16,685,219
6	Other Deductions from Operating Taxable Value	12,602,780
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,636,027,205

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	35
12	Value of Transferred Homestead Differential	3,324,050

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,172	3,122

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.)	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; Parcels with Capped Value (193.155, F.S.)	2,185	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,859	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	143	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.)	6	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

SANIBEL PUBLIC LIBRARY DIST

County: Lee

Date Certified: October 9, 2015

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.)	5,242,859,470	70,375,655	0	5,313,235,125	1
Just Value of All Property in the Following Categories					
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.)	1,103,895	0	0	1,103,895	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.)	1,831,809,260	0	0	1,831,809,260	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,865,669,021	0	0	2,865,669,021	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	544,277,294	0	0	544,277,294	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	375,833,850	0	0	375,833,850	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	117,472,162	0	0	117,472,162	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	38,998,766	0	0	38,998,766	14
Assessed Value of All Property in the Following Categories					
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.)	8,557	0	0	8,557	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.)	1,455,975,410	0	0	1,455,975,410	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,748,196,859	0	0	2,748,196,859	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	505,278,528	0	0	505,278,528	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	4,709,459,354	70,375,655	0	4,779,835,009	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	59,800,000	0	0	59,800,000	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	59,752,466	0	0	59,752,466	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	12,432,879	0	12,432,879	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	59,154,606	1,036,231	0	60,190,837	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.)	58,244,637	6,910,914	0	65,155,551	31
32 Widows / Widowers Exemption (196.202, F.S.)	96,000	500	0	96,500	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	4,293,827	0	0	4,293,827	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	16,000	0	0	16,000	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.)	1,469,552	0	0	1,469,552	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	242,827,088	20,380,524	0	263,207,612	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	4,466,632,266	49,995,131	0	4,516,627,397	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

SANIBEL PUBLIC LIBRARY DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	4,513,164,958
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)	4,513,164,958
5	Other Additions to Operating Taxable Value	16,685,757
6	Other Deductions from Operating Taxable Value	13,223,318
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	4,516,627,397

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	35
12	Value of Transferred Homestead Differential	3,324,050

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,172	3,122

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.)	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; Parcels with Capped Value (193.155, F.S.)	2,185	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,859	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	143	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.)	6	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

SFWM-DISTRICT-WIDE

County: Lee

Date Certified: October 9, 2015

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.)	83,377,298,222	3,956,410,065	5,290,163	87,338,998,450	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	734,938,122	0	0	734,938,122	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.)	74,800,760	0	0	74,800,760	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	61,627,256	0	61,627,256	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.)	33,770,680,104	0	0	33,770,680,104	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	33,857,342,719	0	0	33,857,342,719	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	14,869,479,968	0	3,145,653	14,872,625,621	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	70,056,549	0	0	70,056,549	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	7,504,089,398	0	0	7,504,089,398	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,222,335,944	0	0	2,222,335,944	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	2,024,395,661	0	0	2,024,395,661	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	35,605,642	0	0	35,605,642	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.)	1,487,163	0	0	1,487,163	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	3,093,317	0	3,093,317	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.)	26,266,590,706	0	0	26,266,590,706	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	31,635,006,775	0	0	31,635,006,775	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,845,084,307	0	3,145,653	12,848,229,960	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	58,023,170	0	0	58,023,170	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	70,841,797,763	3,897,876,126	5,290,163	74,744,964,052	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,865,244,898	0	0	3,865,244,898	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	3,037,050,432	0	0	3,037,050,432	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	367,643,481	332,394	367,975,875	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,192,174,384	265,203,081	0	2,457,377,465	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.)	1,681,814,666	120,579,007	0	1,802,393,673	31
32 Widows / Widowers Exemption (196.202, F.S.)	6,218,240	120,500	0	6,338,740	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	260,811,525	152,470	0	260,963,995	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,181,973	0	0	1,181,973	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.) *	1,155,541	0	0	1,155,541	36
37 Lands Available for Taxes (197.502, F.S.)	108,848	0	0	108,848	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.)	28,139,631	0	0	28,139,631	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	111,513	0	0	111,513	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	11,074,011,651	753,698,539	332,394	11,828,042,584	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	59,767,786,112	3,144,177,587	4,957,769	62,916,921,468	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

SFWMD-DISTRICT-WIDE

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	63,022,502,024
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)	63,022,502,024
5	Other Additions to Operating Taxable Value	230,009,420
6	Other Deductions from Operating Taxable Value	335,589,976
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	62,916,921,468

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.	264,860
9	Just Value of Centrally Assessed Railroad Property Value	3,654,593
10	Just Value of Centrally Assessed Private Car Line Property Value	1,635,570

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	2,508
12	Value of Transferred Homestead Differential	92,089,147

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	540,555	95,223

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,235	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.)	538	0
17	Pollution Control Devices (193.621, F.S.)	0	19
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; Parcels with Capped Value (193.155, F.S.)	140,042	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	232,709	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	11,022	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	67	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	10	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	497	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

SOUTH TRAIL FIRE DISTRICT

County: Lee

Date Certified: October 9, 2015

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.)	6,104,127,072	428,746,602	724,164	6,533,597,838	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	43,373,091	0	0	43,373,091	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.)	936,379	0	0	936,379	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.)	2,492,262,336	0	0	2,492,262,336	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	1,574,052,525	0	0	1,574,052,525	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,993,502,741	0	397,424	1,993,900,165	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	542,935,137	0	0	542,935,137	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	115,111,884	0	0	115,111,884	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	199,311,759	0	0	199,311,759	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	627,763	0	0	627,763	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.)	39,203	0	0	39,203	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.)	1,949,327,199	0	0	1,949,327,199	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	1,458,940,641	0	0	1,458,940,641	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	1,794,190,982	0	397,424	1,794,588,406	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	5,203,125,788	428,746,602	724,164	5,632,596,554	25
Exemptions						
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	51,092,192	52,152	51,144,344	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	188,450,874	12,285,801	0	200,736,675	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.)	120,181,069	5,936,038	0	126,117,107	31
32	Widows / Widowers Exemption (196.202, F.S.)	512,803	12,500	0	525,303	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	15,834,371	14,848	0	15,849,219	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.)	2,857,980	0	0	2,857,980	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	327,837,097	69,341,379	52,152	397,230,628	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	4,875,288,691	359,405,223	672,012	5,235,365,926	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

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	5,232,230,708
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)	5,232,230,708
5	Other Additions to Operating Taxable Value	18,554,208
6	Other Deductions from Operating Taxable Value	15,418,990
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	5,235,365,926

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	464,108
10	Just Value of Centrally Assessed Private Car Line Property Value	260,056

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	243
12	Value of Transferred Homestead Differential	7,606,035

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	27,992	9,252

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	117	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.)	31	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; Parcels with Capped Value (193.155, F.S.)	11,112	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	8,113	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	868	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.)	37	0

* Applicable only to County or Municipal Local Option Levies

Value Data

Taxing District
TICE FIRE DISTRICT

County: Lee

Date Certified: October 9, 2015

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	
Just Value					
1 Just Value (193.011, F.S.)	965,552,535	156,339,223	122,309	1,122,014,067	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	39,506,315	0	0	39,506,315	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	573,554	0	573,554	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.)	357,419,363	0	0	357,419,363	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	230,397,206	0	0	230,397,206	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	338,229,651	0	67,123	338,296,774	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	100,050,009	0	0	100,050,009	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	18,687,628	0	0	18,687,628	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	69,016,315	0	0	69,016,315	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	1,546,787	0	0	1,546,787	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	28,678	0	28,678	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.)	257,369,354	0	0	257,369,354	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	211,709,578	0	0	211,709,578	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	269,213,336	0	67,123	269,280,459	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	739,839,055	155,794,347	122,309	895,755,711	25
Exemptions					
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	7,041,192	8,809	7,050,001	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	69,876,409	6,730,149	0	76,606,558	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.)	74,157,241	4,198,457	0	78,355,698	31
32 Widows / Widowers Exemption (196.202, F.S.)	109,644	0	0	109,644	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	4,039,679	500	0	4,040,179	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.) *	311,349	0	0	311,349	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.)	284,308	0	0	284,308	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	148,778,630	17,970,298	8,809	166,757,737	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	591,060,425	137,824,049	113,500	728,997,974	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

TICE FIRE DISTRICT

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	730,035,744
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)	730,035,744
5	Other Additions to Operating Taxable Value	2,888,126
6	Other Deductions from Operating Taxable Value	3,925,896
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	728,997,974

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	78,386
10	Just Value of Centrally Assessed Private Car Line Property Value	43,923

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	41
12	Value of Transferred Homestead Differential	950,104

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	8,480	1,767

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	369	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	2
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; Parcels with Capped Value (193.155, F.S.)	2,820	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	1,904	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	238	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.)	8	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

TOWN OF FORT MYERS BEACH FLORIDA

County: Lee

Date Certified: October 9, 2015

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.)	3,442,202,115	32,708,792	0	3,474,910,907	1
Just Value of All Property in the Following Categories						
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.)	827,975,519	0	0	827,975,519	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,177,290,846	0	0	2,177,290,846	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	427,370,815	0	0	427,370,815	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	9,564,935	0	0	9,564,935	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	217,478,399	0	0	217,478,399	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	106,148,231	0	0	106,148,231	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	84,782,597	0	0	84,782,597	14
Assessed Value of All Property in the Following Categories						
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.)	610,497,120	0	0	610,497,120	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,071,142,615	0	0	2,071,142,615	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	342,588,218	0	0	342,588,218	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	7,964,510	0	0	7,964,510	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	3,032,192,463	32,708,792	0	3,064,901,255	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	51,575,000	0	0	51,575,000	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	51,349,342	0	0	51,349,342	27
28	Additional Homestead Exemption Age 65 & Older up to \$50,000 (196.075, F.S.) *	1,850,000	0	0	1,850,000	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)	0	9,201,811	0	9,201,811	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	35,177,596	3,761,288	0	38,938,884	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.)	22,043,746	313,653	0	22,357,399	31
32	Widows / Widowers Exemption (196.202, F.S.)	125,500	0	0	125,500	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	6,279,526	0	0	6,279,526	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.)	184,002	0	0	184,002	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	168,584,712	13,276,752	0	181,861,464	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	2,863,607,751	19,432,040	0	2,883,039,791	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

TOWN OF FORT MYERS BEACH FLORIDA

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	2,889,835,914
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)	2,889,835,914
5	Other Additions to Operating Taxable Value	2,930,757
6	Other Deductions from Operating Taxable Value	9,726,880
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	2,883,039,791

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	22
12	Value of Transferred Homestead Differential	1,076,226

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	9,671	2,706

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; Parcels with Capped Value (193.155, F.S.)	1,920	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	3,017	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	203	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	5	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.)	3	0

* Applicable only to County or Municipal Local Option Levies

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

UPPER CAPTIVA FIRE DISTRICT

County: Lee

Date Certified: October 9, 2015

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.)	197,238,976	1,072,651	0	198,311,627	1
Just Value of All Property in the Following Categories					
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.)	300	0	0	300	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.)	24,287,365	0	0	24,287,365	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	155,701,065	0	0	155,701,065	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	16,502,753	0	0	16,502,753	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	747,493	0	0	747,493	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	3,789,651	0	0	3,789,651	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	10,696,797	0	0	10,696,797	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	2,445,405	0	0	2,445,405	14
Assessed Value of All Property in the Following Categories					
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	0	0	3	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.)	20,497,714	0	0	20,497,714	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	145,004,268	0	0	145,004,268	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	14,057,348	0	0	14,057,348	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	626,028	0	0	626,028	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	180,185,361	1,072,651	0	181,258,012	25
Exemptions					
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	338,538	0	338,538	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	8,674,526	25,000	0	8,699,526	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.)	425,598	0	0	425,598	31
32 Widows / Widowers Exemption (196.202, F.S.)	1,000	0	0	1,000	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
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	9,106,124	363,538	0	9,469,662	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	171,079,237	709,113	0	171,788,350	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

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	172,056,737
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)	172,056,737
5	Other Additions to Operating Taxable Value	542,080
6	Other Deductions from Operating Taxable Value	810,467
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	171,788,350

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	0
12	Value of Transferred Homestead Differential	0

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	885	74

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; Parcels with Capped Value (193.155, F.S.)	42	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	365	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	26	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**

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District
VILLAGE OF ESTERO

County: Lee

Date Certified: October 9, 2015

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.)	6,811,849,944	151,328,779	638,185	6,963,816,908	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)	23,945,644	0	0	23,945,644	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.)	1,390,360	0	0	1,390,360	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.)	3,057,113,207	0	0	3,057,113,207	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)	2,870,176,859	0	0	2,870,176,859	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	859,223,874	0	350,239	859,574,113	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	452,168,872	0	0	452,168,872	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	94,928,544	0	0	94,928,544	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	105,630,339	0	0	105,630,339	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)	86,853	0	0	86,853	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.)	138,917	0	0	138,917	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.)	2,604,944,335	0	0	2,604,944,335	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	2,775,248,315	0	0	2,775,248,315	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	753,593,535	0	350,239	753,943,774	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	0	0	0	0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	6,134,011,955	151,328,779	638,185	6,285,978,919	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)	250,685,006	0	0	250,685,006	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	237,759,877	0	0	237,759,877	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	17,790,190	45,959	17,836,149	29
30	Governmental Exemption (196.199, 196.1993, F.S.)	31,369,018	1,177,264	0	32,546,282	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.)	44,963,670	8,759,199	0	53,722,869	31
32	Widows / Widowers Exemption (196.202, F.S.)	400,649	2,500	0	403,149	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	11,536,567	0	0	11,536,567	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.)	2,843,426	0	0	2,843,426	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)	0	0	0	0	40
41	Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value						
42	Total Exempt Value (add 26 through 39)	579,558,213	27,729,153	45,959	607,333,325	40
Total Taxable Value						
43	Total Taxable Value (25 minus 40)	5,554,453,742	123,599,626	592,226	5,678,645,594	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 2014 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

VILLAGE OF ESTERO

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	5,699,812,482
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)	5,699,812,482
5	Other Additions to Operating Taxable Value	4,118,304
6	Other Deductions from Operating Taxable Value	25,285,192
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	5,678,645,594

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	409,006
10	Just Value of Centrally Assessed Private Car Line Property Value	229,179

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	219
12	Value of Transferred Homestead Differential	7,562,813

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	25,870	3,373

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	38	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.)	47	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; Parcels with Capped Value (193.155, F.S.)	8,808	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	6,881	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	212	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.)	28	0

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

The 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing District

WEST COAST INLAND NAVIGATION DIST

County: Lee

Date Certified: October 9, 2015

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.)	83,377,298,222	3,956,410,065	5,290,163	87,338,998,450	1
Just Value of All Property in the Following Categories					
2 Just Value of Land Classified Agricultural (193.461, F.S.)	734,938,122	0	0	734,938,122	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.)	74,800,760	0	0	74,800,760	4
5 Just Value of Pollution Control Devices (193.621, F.S.)	0	61,627,256	0	61,627,256	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.)	33,770,680,104	0	0	33,770,680,104	8
9 Just Value of Non-Homestead Residential Property (193.1554, F.S.)	33,857,342,719	0	0	33,857,342,719	9
10 Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	14,869,479,968	0	3,145,653	14,872,625,621	10
11 Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	70,056,549	0	0	70,056,549	11
Assessed Value of Differentials					
12 Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)	7,504,089,398	0	0	7,504,089,398	12
13 Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)	2,222,335,944	0	0	2,222,335,944	13
14 Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)	2,024,395,661	0	0	2,024,395,661	14
Assessed Value of All Property in the Following Categories					
15 Assessed Value of Land Classified Agricultural (193.461, F.S.)	35,605,642	0	0	35,605,642	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.)	1,487,163	0	0	1,487,163	17
18 Assessed Value of Pollution Control Devices (193.621, F.S.)	0	3,093,317	0	3,093,317	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.)	26,266,590,706	0	0	26,266,590,706	21
22 Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)	31,635,006,775	0	0	31,635,006,775	22
23 Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)	12,845,084,307	0	3,145,653	12,848,229,960	23
24 Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)	58,023,170	0	0	58,023,170	24
Total Assessed Value					
25 Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	70,841,797,763	3,897,876,126	5,290,163	74,744,964,052	25
Exemptions					
26 \$25,000 Homestead Exemption (196.031(1)(a), F.S.)	3,865,244,898	0	0	3,865,244,898	26
27 Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)	3,037,050,432	0	0	3,037,050,432	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	367,643,481	332,394	367,975,875	29
30 Governmental Exemption (196.199, 196.1993, F.S.)	2,192,174,384	265,203,081	0	2,457,377,465	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.)	1,681,814,666	120,579,007	0	1,802,393,673	31
32 Widows / Widowers Exemption (196.202, F.S.)	6,218,240	120,500	0	6,338,740	32
33 Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.202, 196.24, F.S.)	260,811,525	152,470	0	260,963,995	33
34 Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)	1,181,973	0	0	1,181,973	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.) *	1,155,541	0	0	1,155,541	36
37 Lands Available for Taxes (197.502, F.S.)	108,848	0	0	108,848	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.)	28,139,631	0	0	28,139,631	39
40 Deployed Service Member's Homestead Exemption (196.173, F.S.)	111,513	0	0	111,513	40
41 Additional Homestead Exemption Age 65 and Older & 25 yr Residence (196.075, F.S.) *	0	0	0	0	41
Total Exempt Value					
42 Total Exempt Value (add 26 through 39)	11,074,011,651	753,698,539	332,394	11,828,042,584	40
Total Taxable Value					
43 Total Taxable Value (25 minus 40)	59,767,786,112	3,144,177,587	4,957,769	62,916,921,468	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 2015 (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll
 Parcels and Accounts

County: LEE

Date Certified: October 9, 2015

Taxing Authority:

WEST COAST INLAND NAVIGATION DIST

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	63,022,502,024
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)	63,022,502,024
5	Other Additions to Operating Taxable Value	230,009,420
6	Other Deductions from Operating Taxable Value	335,589,976
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	62,916,921,468

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.	264,860
9	Just Value of Centrally Assessed Railroad Property Value	3,654,593
10	Just Value of Centrally Assessed Private Car Line Property Value	1,635,570

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	2,508
12	Value of Transferred Homestead Differential	92,089,147

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts	540,555	95,223

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)	3,235	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.)	538	0
17	Pollution Control Devices (193.621, F.S.)	0	19
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; Parcels with Capped Value (193.155, F.S.)	140,042	0
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)	232,709	0
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)	11,022	0
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)	67	0

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)	10	0
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)	0	0
26	Disabled Veterans' Homestead Discount (196.082, F.S.)	497	0

* Applicable only to County or Municipal Local Option Levies

RECAPITULATION OF TAXES AS EXTENDED ON THE 2015 TAX ROLLS; MUNICIPALITIES

- | | | | |
|--|--|---|---|
| <p>A.
1. Municipal Levy
2. Municipality Levying for a Dependent Special District that is Municipal Wide
3. Municipality Levying for a Dependent Special District that is Less than Municipal Wide
4. Municipal Levy Less Than Municipal Wide
NOTICE: All Independent Special Districts should be reported on DR-403 CC</p> | <p>B.
1. Operating Millage
2. Debt Service Millage
3. Non-Ad Valorem Assessment Rate / Basis</p> | <p>C.
1. Millage Subject to a Cap
2. Millage not Subject to a Cap
3. Non-Ad Valorem Assessment Rate / Basis</p> | <p>D.
1. Non-Voted Millage
2. Voted Millage
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 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	6.9570	11,120,507,186		77,365,368	20,641
1	1	1	1	City of Fort Myers	8.7760	4,982,426,644		43,725,776	50,120
1	1	1	1	City of Sanibel	1.9139	4,515,744,397		8,642,683	814
1	2	2	2	City of Sanibel - Sewer Voted Debt Service	0.2026	4,515,744,397		914,890	86
1	2	2	2	City of Sanibel - Land Acquisition Voted Debt Serv	0.0761	4,515,744,397		343,648	32
1	2	2	2	City of Sanibel - Rec Center Voted Debt Service	0.1179	4,515,744,397		532,406	50
1	1	1	1	City of Bonita Springs	0.8173	8,333,832,234		6,811,241	2,617
1	1	1	1	Town of Fort Myers Beach	0.8000	2,883,039,791		2,306,432	561
1	1	1	1	Village of Estero	0.8398	5,678,645,594		4,768,927	1,106
TOTAL MUNICIPALITIES								145,411,371	76,027

RECAPITULATION OF TAXES AS EXTENDED ON THE 2015 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						
1	1	1	1	1	Lee County General Revenue	4.1506	62,686,090,992		260,184,889	113,388
1	2	1	1	1	Lee County All Hazards	0.0693	36,318,691,929		2,516,885	1,106
1	2	1	1	1	Lee County Library	0.5956	54,846,700,169		32,666,695	15,527
1	2	1	1	1	Lee County Unincorporated MSTU	0.8398	25,200,994,459		21,163,795	10,913
							TOTAL COUNTY COMMISSION		316,532,264	140,934
2	1	1	1	1	Lee County School Board					
					(I) State	5.0370	69,005,065,077		347,578,513	137,603
					(II) Local	2.2480	69,005,065,077		155,123,386	61,412
							TOTAL SCHOOL BOARD		502,701,899	199,015
							TOTAL BOCC & SCHOOL		819,234,163	339,949

RECAPITULATION OF TAXES AS EXTENDED ON THE 2015 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
|---|---|--|--|--|
| <p>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</p> | <p>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</p> | <p>C.
1. Operating Millage
2. Debt Service Millage
3. Non-Ad Valorem Assessment Rate/Basis</p> | <p>D.
1. Millage Subject to a Cap
2. Millage Not Subject to a Cap
3. Non-Ad Valorem Assessment</p> | <p>E.
1. Non-Voted Millage
2. Voted Millage
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						
3	2	1	1	1	ALVA FIRE	3.0000	264,283,173		792,850	229
3	2	1	1	1	BAYSHORE FIRE	3.5000	342,484,620		1,198,696	610
3	4	1	1	1	BOCA GRANDE FIRE	1.2970	1,673,050,941		2,169,947	94
3	2	1	1	1	BONITA SPRINGS FIRE	2.3500	8,865,825,753		20,834,691	7,539
3	2	1	1	1	CAPTIVA EROSION	0.2901	1,306,260,223		378,946	14
3	2	1	1	1	CAPTIVA ISLAND FIRE	1.3490	1,306,260,223		1,762,145	65
3	2	1	1	1	ESTERO FIRE	2.1881	5,996,362,665		13,120,641	3,435
3	2	1	1	1	FT. MYERS BEACH FIRE	2.4800	3,470,831,883		8,607,663	2,044
3	2	1	1	1	FT. MYERS BEACH LIBRARY	0.3499	3,470,831,883		1,214,444	288
3	2	1	1	1	FT. MYERS BEACH MOSQUITO	0.1030	3,350,788,728		345,131	83
3	2	1	1	1	FT. MYERS SHORES FIRE	2.0000	1,315,118,919		2,630,238	639
3	2	1	1	1	IONA McGREGOR FIRE	2.5000	6,841,207,186		17,103,018	5,481
3	1	1	1	1	LEE COUNTY HYACINTH	0.0263	69,808,788,807		1,835,971	718
3	2	1	1	1	LEE COUNTY MOSQUITO	0.2397	66,458,000,079		15,929,983	6,354
3	2	1	1	1	MATLACHA-PINE ISLAND FIRE	3.0000	1,332,478,650		3,997,436	605
3	2	1	1	1	NORTH FORT MYERS FIRE	2.5000	2,326,251,243		5,815,628	2,553
3	2	1	1	1	SAN CARLOS PARK FIRE	3.0000	3,160,829,049		9,482,487	4,504
3	2	1	1	1	SANIBEL FIRE	1.1089	4,636,027,205		5,140,891	471
3	2	1	1	1	SANIBEL PUBLIC LIBRARY	0.3725	4,516,627,397		1,682,444	158
3	3	1	1	1	SO. FL. WATER MGMT. - DISTRICT LEVY	0.1459	62,916,921,468		9,179,579	3,986
3	3	1	1	1	SO. FL. WATER MGMT. - EVERGLADES	0.0506	62,916,921,468		3,183,596	1,382
3	3	1	1	1	SO. FL. WATER MGMT. - OKEECHOBEE BASIN	0.1586	62,916,921,468		9,978,624	4,333
3	2	1	1	1	SO. TRAIL FIRE	2.5000	5,235,365,926		13,088,415	10,537
3	2	1	1	1	TICE FIRE	3.0000	728,997,974		2,186,994	1,592
3	2	1	1	1	UPPER CAPTIVA FIRE	3.7500	171,788,350		644,206	47
3	3	1	1	1	WEST COAST INLAND NAVIGATION	0.0394	62,916,921,468		2,478,927	1,076
					TOTAL INDEPENDENT SPECIAL DISTRICTS				154,783,591	58,837

RECAPITULATION OF TAXES AS EXTENDED ON THE 2015 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
|---|---|--|--|--|
| <p>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</p> | <p>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</p> | <p>C.
1. Operating Millage
2. Debt Service Millage
3. Non-Ad Valorem Assessment Rate/Basis</p> | <p>D.
1. Millage Subject to a Cap
2. Millage Not Subject to a Cap
3. Non-Ad Valorem Assessment</p> | <p>E.
1. Non-Voted Millage
2. Voted Millage
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						
5	2	1	1	1	ALABAMA GROVES LIGHT - MSTU	0.8592	13,561,354		11,652	0
5	2	1	1	1	BAYSHORE ESTATES LIGHT - MSTU	2.1912	2,850,106		6,245	0
5	2	1	1	1	BILLY CRK COMM CENTER LGT - MSTU	0.3371	74,139,370		24,992	48
5	2	1	1	1	BIRKDALE LIGHT - MSTU	0.4335	17,230,784		7,470	0
5	2	1	1	1	BURNT STORE FIRE - MSTU	2.0214	357,705,396		723,066	100
5	2	1	1	1	CHARLESTON PARK LIGHT - MSTU	1.8746	2,315,874		4,341	0
5	2	1	1	1	CITY OF CAPE CORAL SOLID WASTE MSTU	0.1170	11,117,699,719		1,300,771	347
5	2	1	1	1	CYPRESS LAKE LIGHT - MSTU	0.4995	35,105,328		17,535	1
5	2	1	1	1	DAUGHTREY'S CREEK LIGHT - MSTU	0.8124	17,083,704		13,879	0
5	2	1	1	1	FLAMINGO BAY LIGHT - MSTU	0.4428	16,279,605		7,209	0
5	2	1	1	1	FT. MYERS SHORES LIGHT - MSTU	0.3220	114,502,509		36,870	13
5	2	1	1	1	FT. MYERS VILLAS LIGHT - MSTU	0.3392	72,760,862		24,680	1
5	2	1	1	1	HARLEM HEIGHTS LIGHT - MSTU	1.0301	5,708,839		5,881	2
5	2	1	1	1	HENDRY CREEK LIGHT - MSTU	0.3854	17,220,760		6,637	0
5	2	1	1	1	HEIMAN APOLLO - MSTU	2.5194	1,630,351		4,108	0
5	2	1	1	1	IONA GARDENS LIGHT - MSTU	0.8059	5,867,420		4,729	0
5	2	1	1	1	LEHIGH ACRES LIGHT - MSTU	0.3921	2,390,554,909		937,337	357
5	2	1	1	1	LOCHMOOR VILLAGE LIGHT - MSTU	0.7856	8,481,022		6,663	0
5	2	1	1	1	MARAVILLA FIRE DISTRICT - MSTU	4.0000	7,600,945		30,404	57
5	2	1	1	1	McGREGOR ISLES O&M SPEC IMP UNIT MSTU	0.3614	40,361,290		14,587	0
5	2	1	1	1	MID-METRO INDUSTRIAL PARK O&M SPEC IMP UT	0.2287	12,139,108		2,776	2
5	2	1	1	1	MOBILE HAVEN LIGHT - MSTU	0.8638	4,326,229		3,737	0
5	2	1	1	1	MORSE SHORES LIGHT - MSTU	0.4953	18,351,085		9,089	1
5	2	1	1	1	NE HURRICANE BAY MSTU	0.4570	104,647,217		47,824	7
5	2	1	1	1	NORTH FORT MYERS LIGHT - MSTU	0.1569	163,172,809		25,602	16

RECAPITULATION OF TAXES AS EXTENDED ON THE 2015 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
|---|---|--|--|--|
| <p>A.
1. County Commission Levy
2. School Board Levy
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4. County Commission Levy for a Dependent Special District
5. MSBU / MSTU</p> | <p>B.
1. County-Wide Levy
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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						
5	2	1	1	1	PAGE PARK LIGHT - MSTU	0.4814	20,066,707		9,660	56
5	2	1	1	1	PALMETTO POINT LIGHT - MSTU	0.2788	95,064,378		26,504	0
5	2	1	1	1	PALMONA PARK LIGHT - MSTU	1.6259	18,908,068		30,743	28
5	2	1	1	1	PINE MANOR LIGHT - MSTU	1.0762	24,311,059		26,164	5
5	2	1	1	1	PORT EDISON LIGHT - MSTU	0.6409	9,604,376		6,155	0
5	2	1	1	1	RIVERDALE SHORES IMP. - MSTU	0.2017	31,895,841		6,433	10
5	2	1	1	1	RUSSELL PARK LIGHT - MSTU	0.9735	14,136,548		13,762	1
5	2	1	1	1	SAN CARLOS IMP. - MSTU	0.2025	461,961,352		93,547	22
5	2	1	1	1	SAN CARLOS ISLAND LIGHTING MSTU	0.0549	273,679,241		15,025	6
5	2	1	1	1	SKYLINE DR. LIGHT - MSTU	0.1975	290,542,399		57,382	23
5	2	1	1	1	ST. JUDE LIGHT - MSTU	0.3236	25,256,938		8,173	0
5	2	1	1	1	TANGLEWOOD IMP. - MSTU	0.8673	35,617,980		30,891	0
5	2	1	1	1	TOWN AND RIVER IMP. - MSTU	0.2947	178,720,392		52,669	0
5	2	1	1	1	TRAILWINDS LIGHT - MSTU	0.7371	7,551,694		5,566	0
5	2	1	1	1	TROPIC ISLES LIGHT - MSTU	0.9783	16,080,180		15,731	1
5	2	1	1	1	USEPPA ISLAND FIRE - MSTU	2.7931	94,615,792		264,271	2
5	2	1	1	1	VILLA PALMS LIGHT - MSTU	0.8392	6,576,129		5,519	0
5	2	1	1	1	VILLA PINES LIGHT - MSTU	0.3003	16,917,029		5,080	0
5	2	1	1	1	WATERWAY ESTATES LIGHT - MSTU	0.4368	61,386,941		26,814	1
5	2	1	1	1	WATERWAY SHORES LIGHT - MSTU	1.0249	2,651,574		2,718	0
5	2	1	1	1	WHISKEY CREEK IMPROVEMENT - MSTU	0.9999	173,541,580		173,524	1
					TOTAL DEPENDENT DISTRICTS				4,154,416	1,108

RECAPITULATION OF TAXES AS EXTENDED ON THE 2015 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
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A	B	C	D	E							
5	2	3	3	3	Airport Woods Sewer MSBU	1.00 / Unit	59,239.97	Units		59,239.97	0
5	2	3	3	3	Anchorage Way MSBU	1,000.00 / Parcel	22.00	Units		22,000.00	0
3	2	3	3	3	Arborwood CDD	1.00 / Unit	3,132,511.75	Units		3,132,511.75	0
5	2	3	3	3	Bal Isle Sewer MSBU	1.00 / Unit	4,806.16	Units		4,806.16	0
3	2	3	3	3	Bay Creek CDD	1.00 / Unit	529,951.58	Units		529,951.58	0
3	2	3	3	3	Bayside Improvement CDD	1.00 / Unit	2,803,323.61	Units		2,803,323.61	0
3	2	3	3	3	Beach Road Golf Estates CDD	1.00 / Unit	2,768.37	Units		2,768.37	0
3	2	3	3	3	Bella Vida CDD	1.00 / Unit	453,416.52	Units		453,416.52	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	27,946.60	Units		27,946.60	0
3	2	3	3	3	Brooks of Bonita Springs CDD	1.00 / Unit	2,627,523.90	Units		2,627,523.90	0
3	2	3	3	3	Brooks of Bonita Springs II CDD	1.00 / Unit	2,016,893.06	Units		2,016,893.06	0
3	2	3	3	3	Captiva Erosion Prevention District	1.00 / Unit	411,189.00	Units		411,189.00	0
3	2	3	3	3	Catalina at Winkler Preserve CDD	1.00 / Unit	439,802.36	Units		439,802.36	0
3	2	3	3	3	CFM CDD	1.00 / Unit	567,206.52	Units		567,206.52	0
5	2	3	3	3	Charlee Road MSBU	1.00 / Unit	9,558.95	Units		9,558.95	0
5	2	3	3	3	Cherry Blueberry Spec. Imp.	203.38 / Lot	120.00	Units		24,405.60	0
3	2	3	3	3	Cherry Estates O&M MSBU	1.00 / Unit	58,650.00	Units		58,650.00	0
5	2	3	3	3	Cherry Estates Parkway RD IMP CIP MSBU	1.00 / Unit	142,654.13	Units		142,654.13	0
3	2	3	3	3	City of Fort Myers Rescue Services	1.00 / Unit	2,174,239.59	Units		2,174,239.59	0
3	2	3	3	3	City of Fort Myers Rescue Services Delinquent	1.00 / Unit	631,955.73	Units		631,955.73	0
3	2	3	3	3	City of Fort Myers Residential Solid Waste	228.96 / Unit	18,107.00	Units		4,145,778.72	0
3	2	3	3	3	City of Fort Myers Stormwater	1.00 / Unit	3,055,134.36	Units		3,055,134.36	0
3	2	3	3	3	City of Sanibel Residential Solid Waste	1.00 / Unit	1,116,770.02	Units		1,116,770.02	0
3	2	3	3	3	Colonial Country Club CDD	1.00 / Unit	1,712,039.46	Units		1,712,039.46	0
3	2	3	3	3	Copper Oaks CDD	1.00 / Unit	388,835.28	Units		388,835.28	0

RECAPITULATION OF TAXES AS EXTENDED ON THE 2015 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

- | | | | | |
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A	B	C	D	E							
5	2	3	3	3	Cottage Point Waterline MSBU	1.00 / Unit	8,153.47	Units		8,153.47	0
5	2	3	3	3	Country / Triple Crown Waterline MSBU	1.00 / Unit	12,458.46	Units		12,458.46	0
5	2	3	3	3	Country Estates U-3 Spec. Imp.	41.38 / Lot	48.00	Units		1,986.24	0
5	2	3	3	3	Country Lakes Spec. Lighting	59.54 / Unit	172.50	Units		10,270.65	0
3	2	3	3	3	County Line Drainage	49.52 / Acre	3,732.04	Units		184,810.62	0
3	2	3	3	3	Cypress Shadows CDD	1.00 / Lot	409,350.00	Units		409,350.00	0
5	2	3	3	3	Dewberry Road MSBU	101.70 / Unit	67.00	Units		6,813.90	0
5	2	3	3	3	Diplomat Parkway MSBU	1.00 / Unit	56,741.63	Units		56,741.63	0
3	4	3	3	3	East County Water Control District	105.15 / Acre	45,110.59	Units		4,743,378.54	0
3	4	3	3	3	East County Water Control District 2	105.15 / Acre	169.87	Units		17,861.83	0
3	4	3	3	3	East County Water Control District Mitigation	70.10 / Acre	750.08	Units		52,580.61	0
3	2	3	3	3	East Mullock Creek Drainage District	30.10 / Acre	2,240.03	Units		67,424.90	0
5	2	3	3	3	Emily Lane Water and Sewer MSBU	1.00 / Unit	34,943.04	Units		34,943.04	0
5	2	3	3	3	Gasparilla Island Special Improvement MSBU	0.0556 / Unit	1,477,502.84	Units		82,149.16	0
3	2	3	3	3	Gateway Services CDD	1.00 / Unit	5,312,977.48	Units		5,312,977.48	0
5	2	3	3	3	Golden Lakes Spec. Lighting	33.55 / Lot	134.00	6		4,495.70	0
3	2	3	3	3	Habitat CDD	1.00 / Unit	1,560,168.51	Units		1,560,168.51	0
5	2	3	3	3	Harbor Road MSBU	1.00 / Unit	73,294.28	Units		73,294.28	0
3	2	3	3	3	Heritage Palms CDD	1.00 / Unit	498,600.00	Units		498,600.00	0
3	2	3	3	3	Heron's Glen Recreation CDD	1.00 / Unit	1,729,639.38	Units		1,729,639.38	0
5	2	3	3	3	Iona Shores Waterline MSBU	1.00 / Unit	3,325.32	Units		3,325.32	0
3	2	3	3	3	Laguna Lakes CDD	1.00 / Unit	818,058.59	Units		818,058.59	0
1	2	3	3	3	Lee County Solid Waste Assessment	1.00 / Unit	36,120,824.50	Units		36,120,824.50	0
3	2	3	3	3	Lucaya CDD	1.00 / Unit	466,268.32	Units		466,268.32	0
5	2	3	3	3	McGregor Isles Canal/Channel Dredge MSBU	1.00 / Unit	27,521.26	Units		27,521.26	0

RECAPITULATION OF TAXES AS EXTENDED ON THE 2015 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

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A	B	C	D	E							
5	2	3	3	3	McGregor Village Sewer MSBU	1.00 / Unit	8,478.81	Units		8,478.81	0
3	2	3	3	3	Mediterra North CDD	1.00 / Unit	670,121.46	Units		670,121.46	0
3	2	3	3	3	Miromar Lakes CDD	1.00 / Unit	1,778,469.33	Units		1,778,469.33	0
3	2	3	3	3	Moody River Estates CDD	1.00 / Unit	989,316.72	Units		989,316.72	0
3	2	3	3	3	Old Pelican Bay Channel Canal O&M MSBU	307.83 / Unit	56.00	Units		17,238.48	0
3	2	3	3	3	Old Pelican Bay Dredging CIP MSBU	1.00 / Unit	28,149.65	Units		28,149.65	0
3	2	3	3	3	Parklands Lee CDD	1.00 / Unit	466,075.44	Units		466,075.44	0
3	2	3	3	3	Parklands West CDD	1.00 / Unit	864,562.16	Units		864,562.16	0
3	2	3	3	3	Paseo CDD	1.00 / Unit	2,297,345.49	Units		2,297,345.49	0
3	2	3	3	3	Pine Island Shores Dredging MSBU	1.00 / Unit	8,684.11	Units		8,684.11	0
5	2	3	3	3	Pine Lake Spec. Lighting	108.59 / Lot	98.00	Units		10,641.82	0
5	2	3	3	3	Pinecrest/Riverview Road MSBU	1.00 / Unit	35,399.98	Units		35,399.98	0
3	2	3	3	3	Port Carlos Cove Channel Dredge MSBU	1.00 / Unit	10,763.23	Units		10,763.23	0
3	2	3	3	3	Portico CDD	1.00 / Unit	343,067.37	Units		343,067.37	0
3	2	3	3	3	Portofino Cove CDD	1.00 / Unit	84,069.62	Units		84,069.62	0
3	2	3	3	3	Portofino Springs CDD	1.00 / Unit	152,793.04	Units		152,793.04	0
5	2	3	3	3	Rainbow Farms Waterline MSBU	1.00 / Lot	3,746.52	Units		3,746.52	0
3	2	3	3	3	Renaissance CDD	1.00 / Unit	852,973.87	Units		852,973.87	0
3	2	3	3	3	River Forest Streetlight MSBU	50.72 / Unit	148.00	Units		7,506.56	0
3	2	3	3	3	River Hall CDD	1.00 / Unit	1,457,532.09	Units		1,457,532.09	0
3	2	3	3	3	River Ridge CDD	1.00 / Unit	567,042.92	Units		567,042.92	0
3	2	3	3	3	Sail Harbour CDD	1.00 / Unit	590,218.86	Units		590,218.86	0
3	2	3	3	3	San Carlos Estates CIP PH I	1.00 / Acre	585,149.60	Units		585,149.60	0
3	2	3	3	3	San Carlos Estates CIP PH II	1.00 / Acre	78,568.35	Units		78,568.35	0
3	2	3	3	3	San Carlos Estates Water Control District	415.56 / Acre	1,088.89	Units		452,499.13	0
5	2	3	3	3	San Carlos Island Drainage MSBU	1.00 / Unit	33,106.42	Units		33,106.42	0

RECAPITULATION OF TAXES AS EXTENDED ON THE 2015 TAX ROLLS; COUNTY COMMISSION, SCHOOL BOARD, AND TAXING DISTRICTS

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|---|--|--|--|--|

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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 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	50,451.01	Units		50,451.01	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 2A	1.00 / Unit	19,892.72	Units		19,892.72	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 2B	1.00 / Unit	95,776.09	Units		95,776.09	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 2C	1.00 / Unit	100,542.20	Units		100,542.20	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 3A	1.00 / Unit	132,295.68	Units		132,295.68	0
3	2	3	3	3	Sanibel Sewer System Expansion Phase 3B	1.00 / Unit	177,542.88	Units		177,542.88	0
3	2	3	3	3	Sanibel, i.e. Sewer System Expansion Phase 5	1.00 / Unit	79,889.24	Units		79,889.24	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.	138.44 / Lot	166.00	Units		22,981.04	0
5	2	3	3	3	South Pebble/Broken Arrow Road MSBU	1.00 / Unit	15,311.52	Units		15,311.52	0
3	2	3	3	3	Stoneybrook Comm. Dev. Dist.	1.00 / Unit	1,233,375.37	Units		1,233,375.37	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	2.15 / Unit	44,456.00	Units		95,580.40	0
3	2	3	3	3	University Square Comm. Dev. Dist.	1.00 / Unit	1,603,007.76	Units		1,603,007.76	0
3	2	3	3	3	Upper Captiva Fire Protection & Rescue Service Dis	1.00 / Unit	466,033.95	Units		466,033.95	0
3	2	3	3	3	Vasari CDD	1.00 / Unit	1,055,390.33	Units		1,055,390.33	0
3	2	3	3	3	Verandah East CDD	1.00 / Unit	725,534.91	Units		725,534.91	0
3	2	3	3	3	Verandah West CDD	1.00 / Unit	1,018,104.84	Units		1,018,104.84	0
3	2	3	3	3	Village Walk of Bonita Springs CDD	1.00 / Unit	1,164,288.92	Units		1,164,288.92	0
3	2	3	3	3	Waterford Landing CDD	1.00 / Unit	285,240.03	Units		285,240.03	0
5	2	3	3	3	Western Acres MSBU	1.00 / Unit	105,225.13	Units		105,225.13	0
5	2	3	3	3	Whiskey Creek Canal MSBU	1.00 / Unit	6,605.47	Units		6,605.47	0
TOTAL NON AD VALOREM DISTRICTS										99,915,914.32	

RECAPITULATION OF TAXES AS EXTENDED ON THE 2015 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

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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				145,411,371	
					TOTAL COUNTY				316,532,264	
					TOTAL SCHOOL				502,701,899	
					TOTAL INDEPENDENT SPECIAL DISTRICTS				154,783,591	
					TOTAL DEPENDENT DISTRICTS				4,154,413	
								SUBTOTAL	1,123,583,538	
					TOTAL PENALTIES				475,921	
					MINUS F.S. 197.212				(4,721)	
					ROUND OFF:				767	
					NON AD-VALOREM ASSESSMENTS				99,915,914	
								GRAND TOTAL	1,223,971,419	