



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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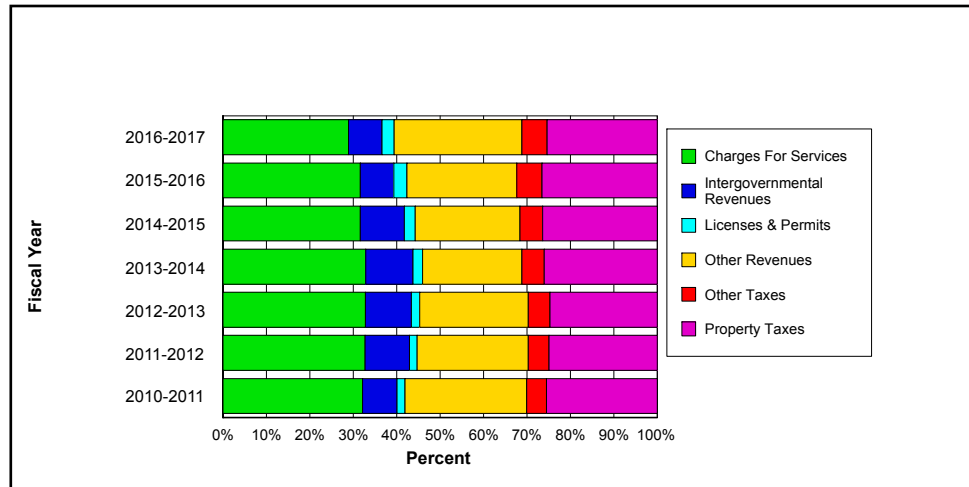
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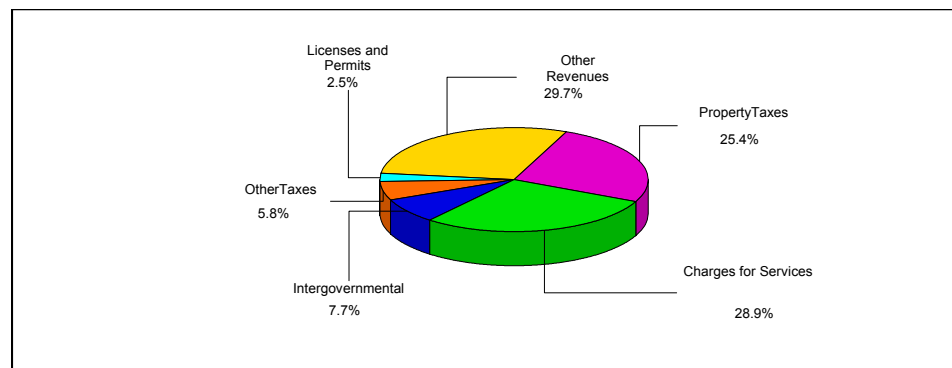
Section One

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.

REVENUE TYPE

FY16-17 ADOPTED

| | | | |
|--|----------------|-------------------------------|----------------|
| 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> | 38.5% |
| 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.

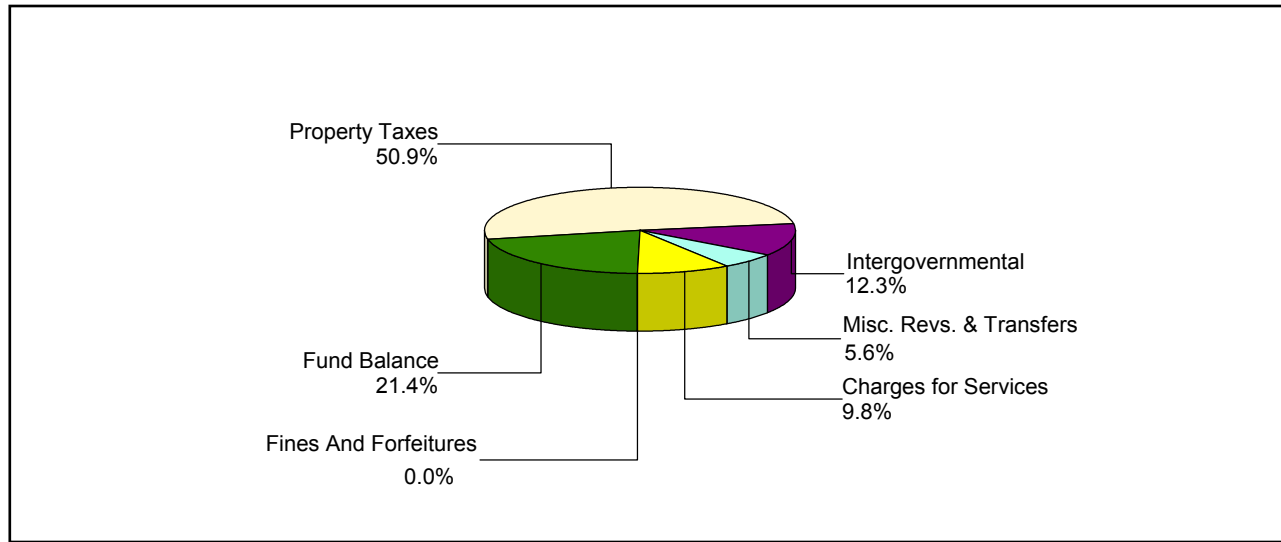
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 7.7% of the current revenues budgeted.

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 |

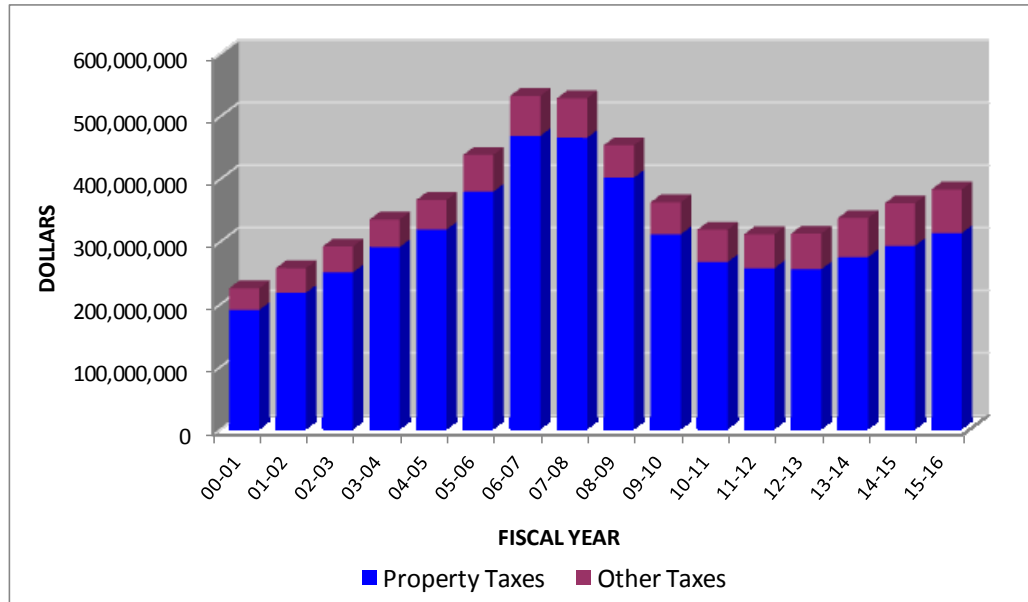


Section Two

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.

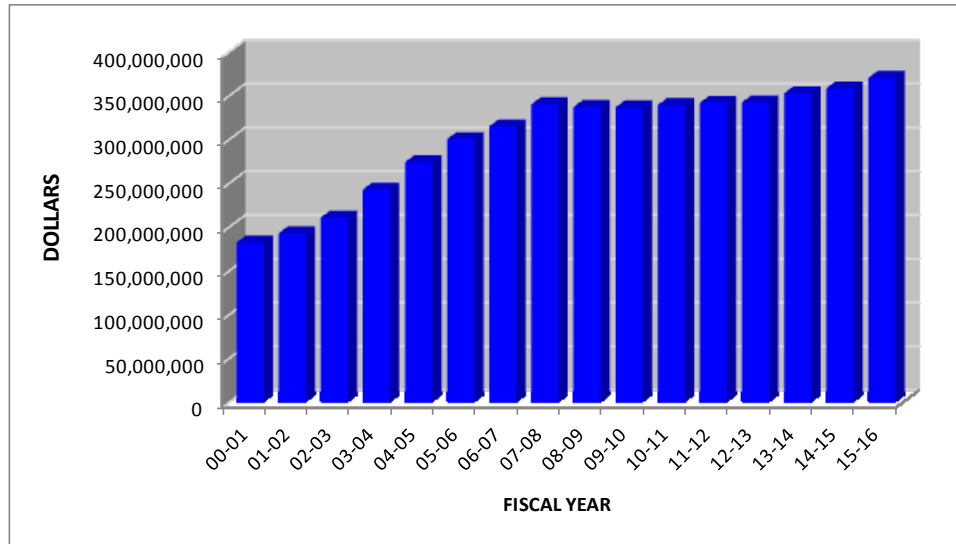
Other Taxes

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

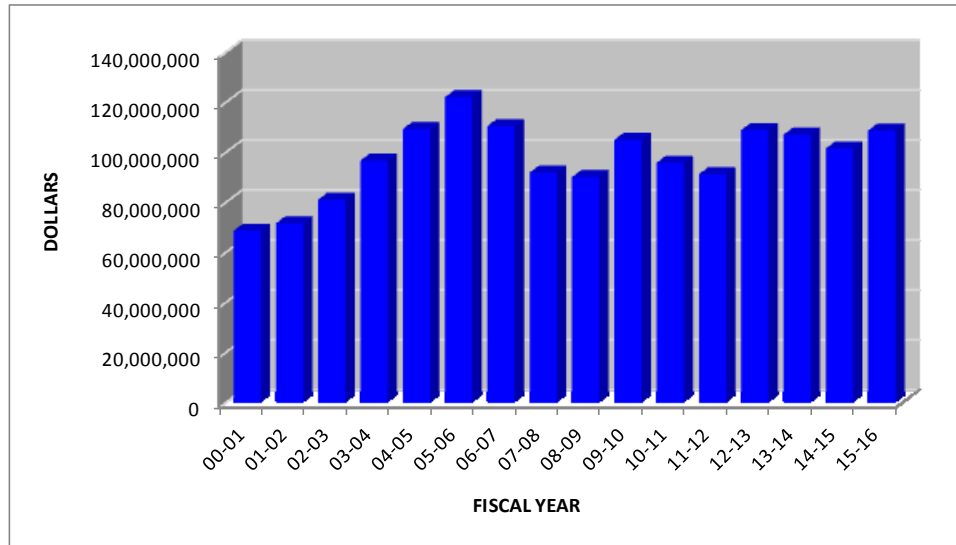


There are numerous operations that require users to pay for services. Among the many governmental revenue sources are development review and zoning fees, fees for the tax collector to process bills, court fees, boat registration fees, ambulance service fees, stadium revenues, and E-911 fees.

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

INTERGOVERNMENTAL REVENUES

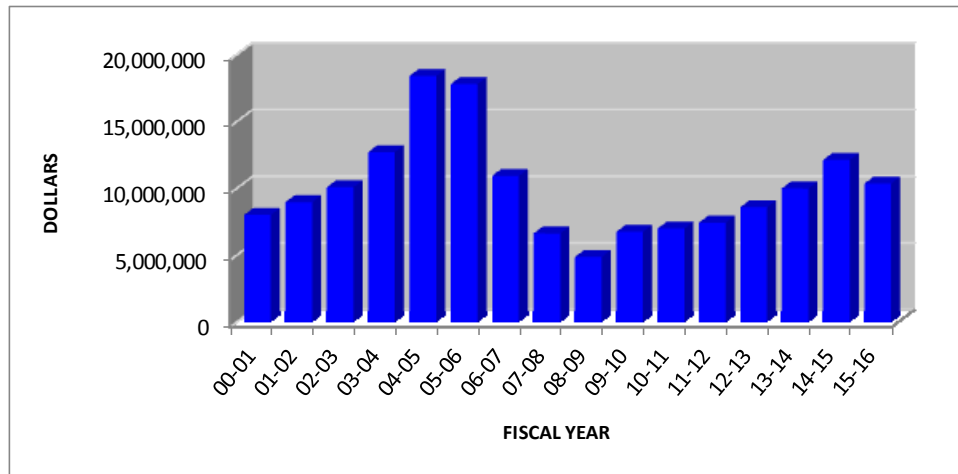
ACTUAL COLLECTIONS



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



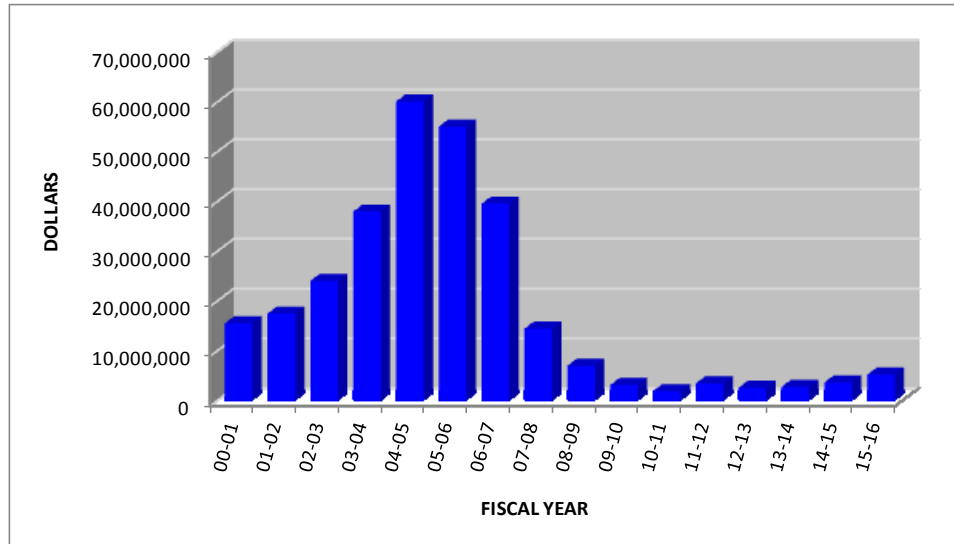
Licenses and Permits represent the various fees collected for such activities as contractor and occupational licenses, roofing, plumbing, electrical, and well permits. These monies are used to fund the operating costs of functions associated with enforcing codes and building regulations. Also included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

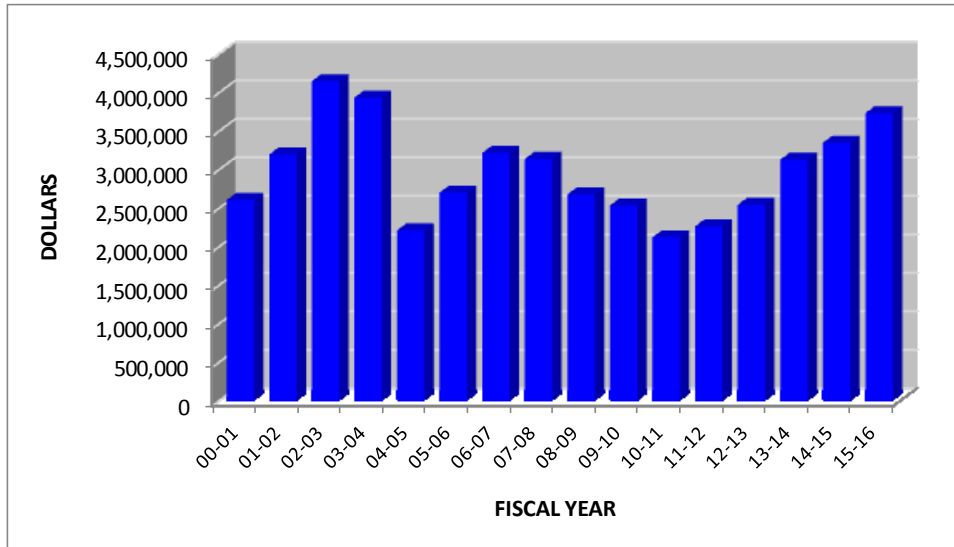
| BY FIRE DISTRICT | SINGLE FAMILY ON LOT | MOBILE HOME ON LOT | MULTI- FAMILY PER DWELLING UNIT | MOBILE HOME IN PARK | RV IN PARK | HOTEL/ MOTEL PER UNIT | RETAIL PER 1000 SQ FT | OFFICE PER 1000 SQ FT | GENERAL INDUSTRIAL USE PER 1000 SQ FT | PUBLIC/ PRIVATE WAREHOUSE PER 1000 SQ |
|---------------------------|----------------------------|--------------------------|--|---------------------------|-------------|-----------------------------|--------------------------|-----------------------------|--|--|
| 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

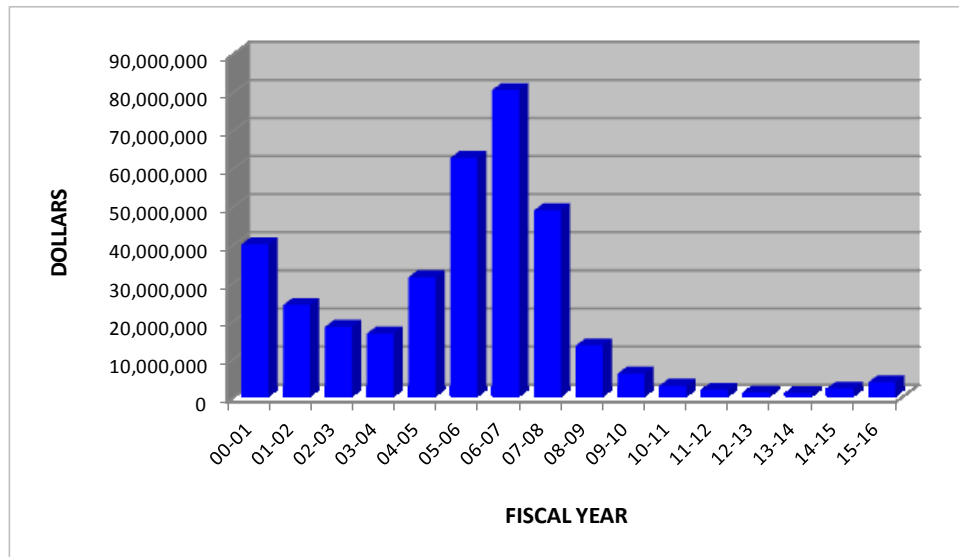
ACTUAL COLLECTIONS



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" (GC50000000100.311100.9000) as an example, the following classifications are noted.

| GC | 50000 | 100 | 311100 | 9000 |
|-------------------------|--------------|----------------------------|---------------|-------------|
| Department/ Division | Program | Fund (001) Subfund (00) | Object Code | Subsidiary |

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

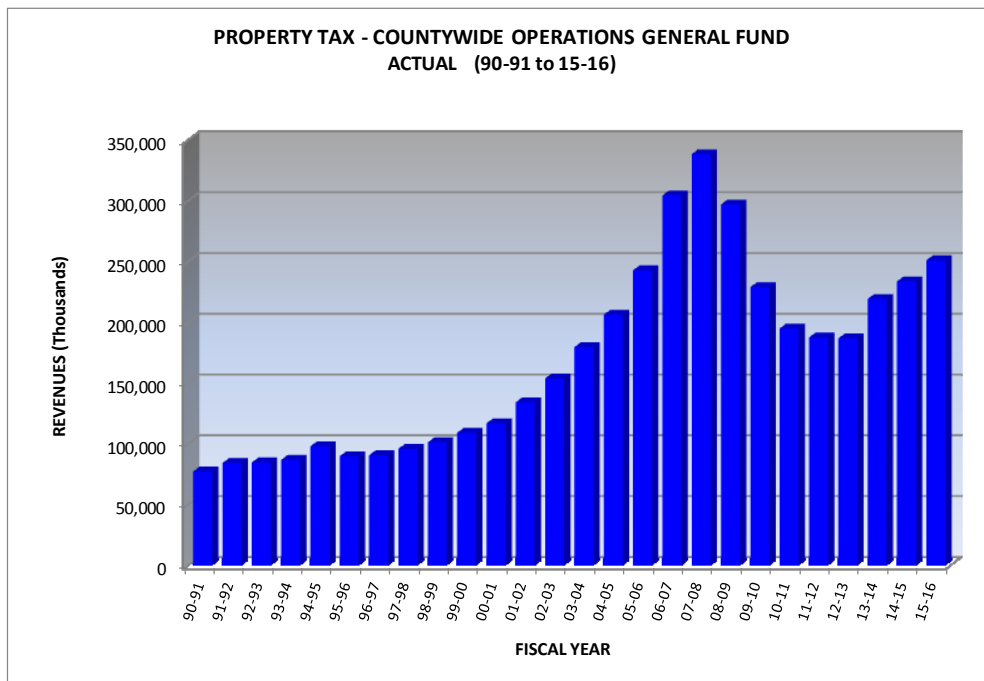
Property taxes include charges levied by the local unit of government against the income and wealth of a person (natural or corporate). The major categories include separate millages for Countywide Operations, Library, Unincorporated Countywide Municipal Services Taxing Unit and All Hazards Protection.

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.

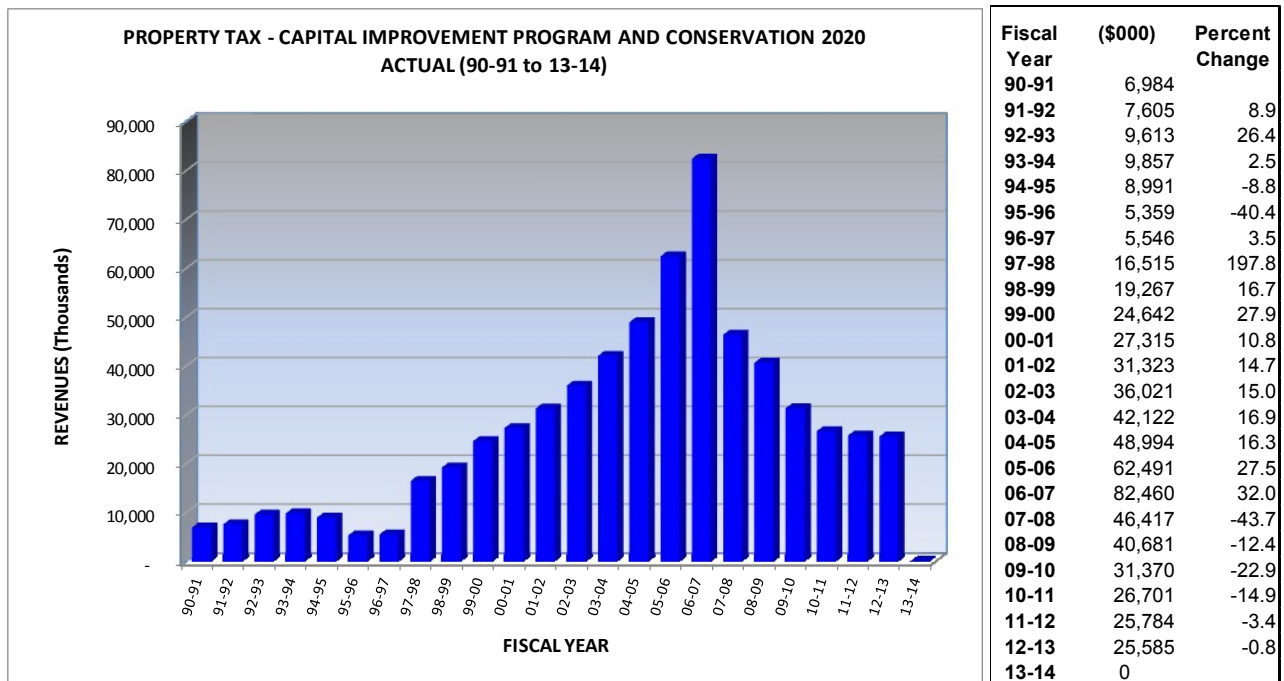
The most recent years reflect the improving economy in terms of real estate values.



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.

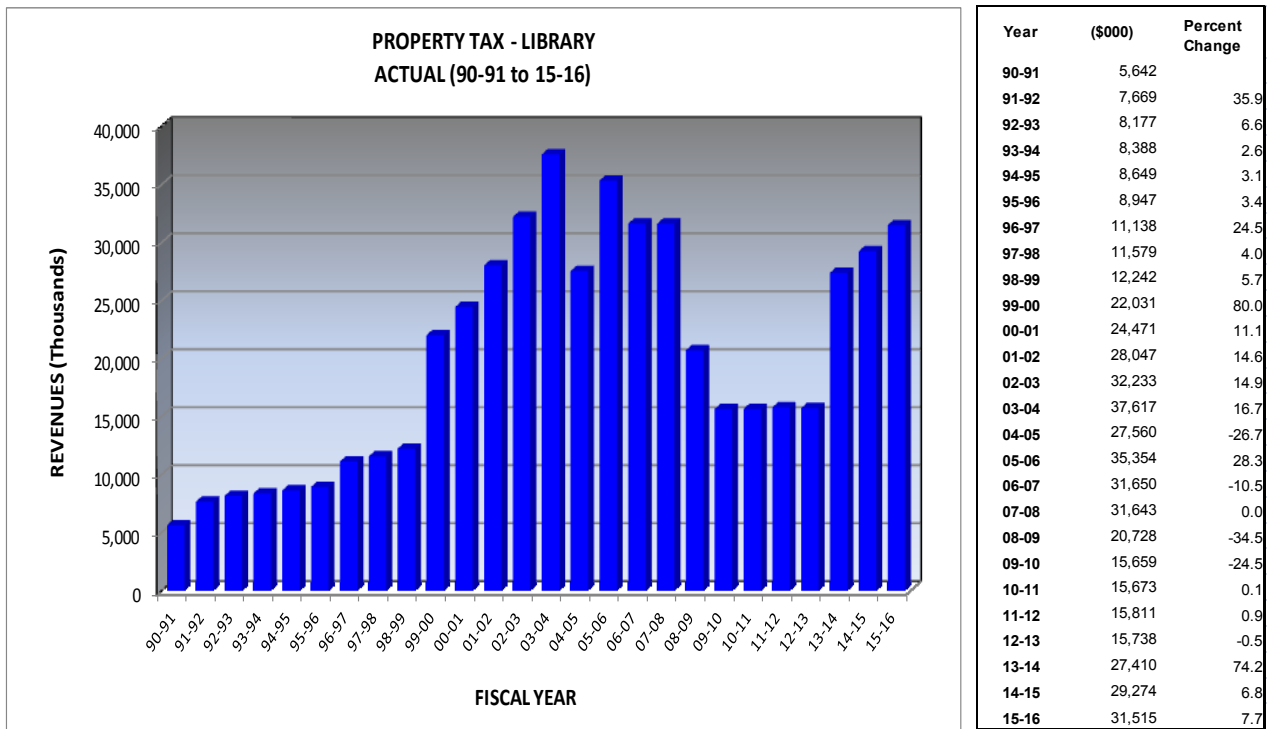
Beginning in FY07-08 the Board of County Commissioners did not levy a capital improvement millage and chose to move those revenues into the General Fund. Any potential new capital funds from property taxes would have to be transferred from the General Fund. During this period, existing capital project 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: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | 0.5956 per \$1000 of taxable value of property in selected areas of unincorporated Lee County. Property owner pays Tax Collector. Tax Collector remits collections to Clerk of Circuit Court for deposit. Current year property taxes are received from 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



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.

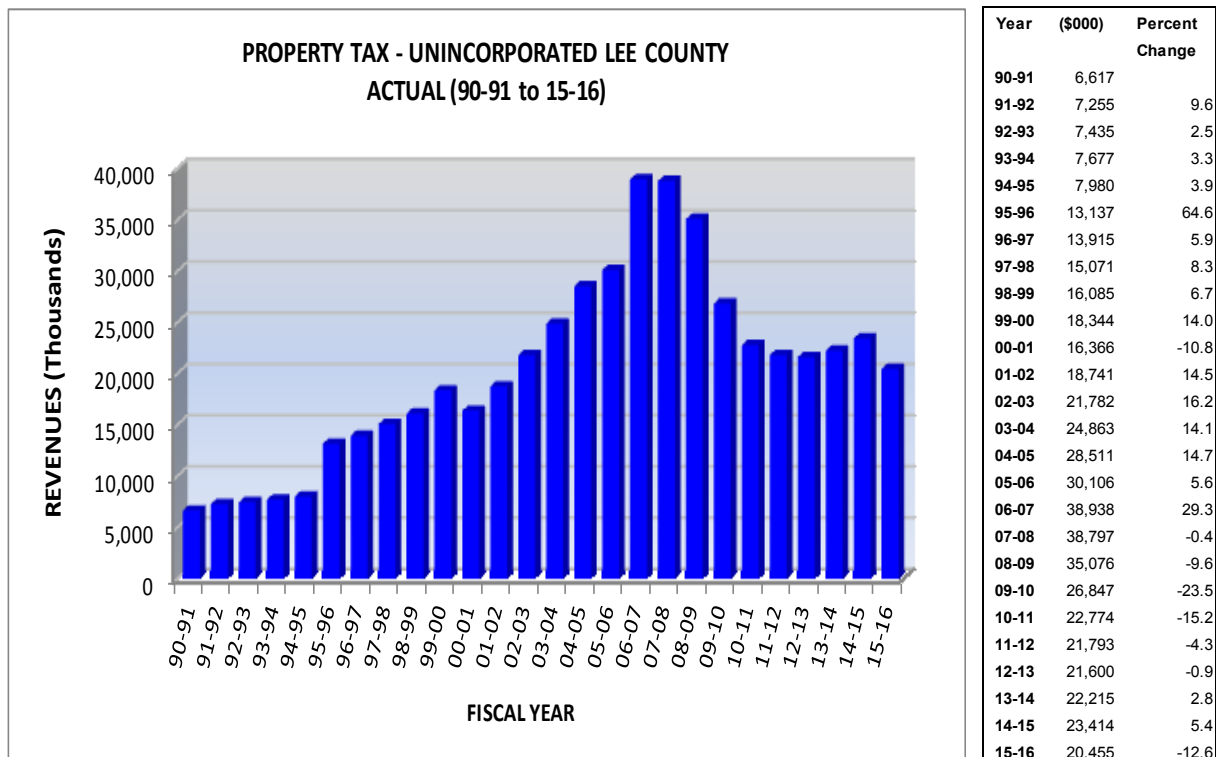
The Town of Fort Myers Beach has a separate independent library district.

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

PROPERTY TAX UNINCORPORATED LEE COUNTY MSTU

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| 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



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.

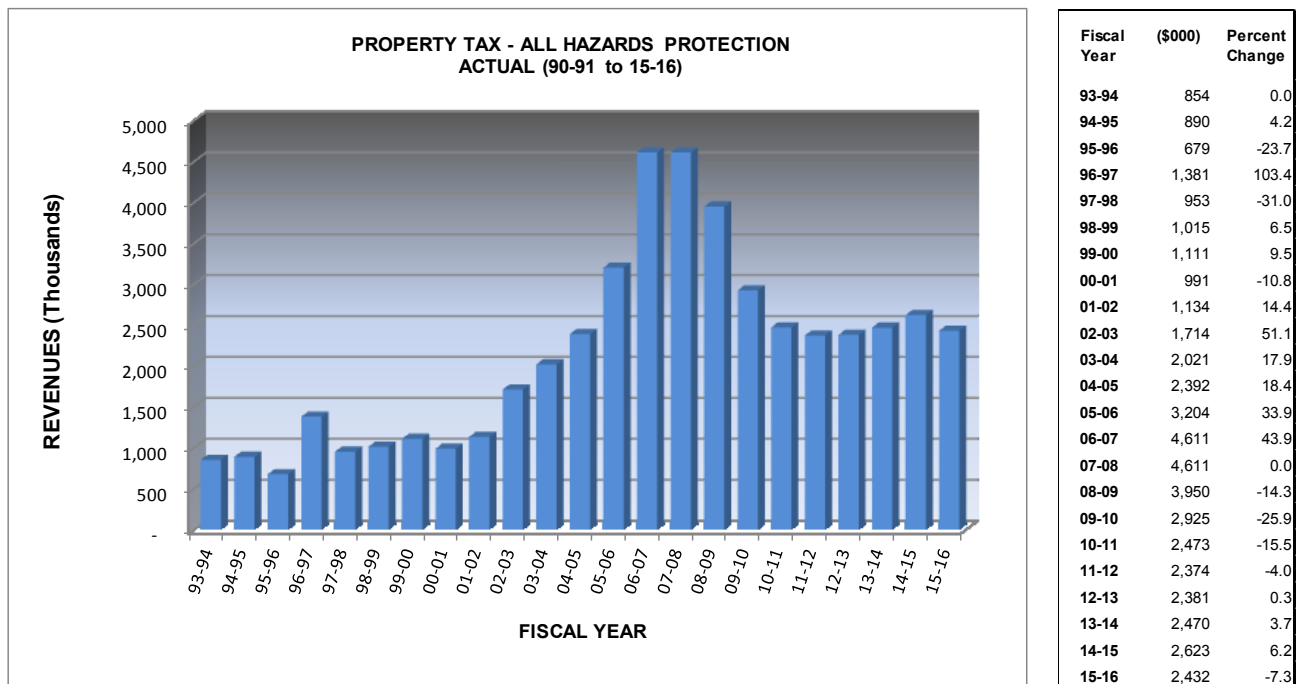
In FY95-96, the millage rate was increased by 0.3900 in response to a concern from municipalities that city residents were being taxed for certain county services in the General Fund, but not receiving the benefits. In response to this concern, the General Fund millage was reduced, and the Unincorporated 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)

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| 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



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

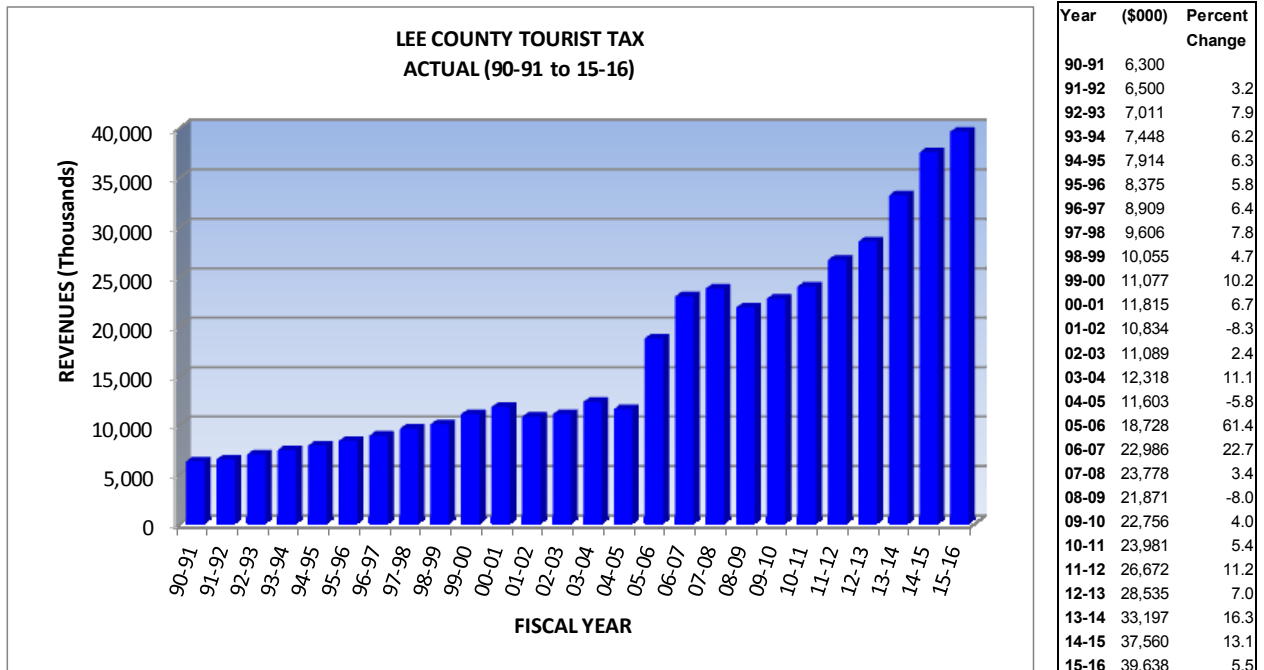
Other taxes include charges levied by the local unit of government against the income, and wealth of a person (natural or corporate) that are not ad-valorem (property taxes). Specific types of taxes include sales and use taxes (imposed upon sale or consumption of goods and services levied locally). The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

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| 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



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.

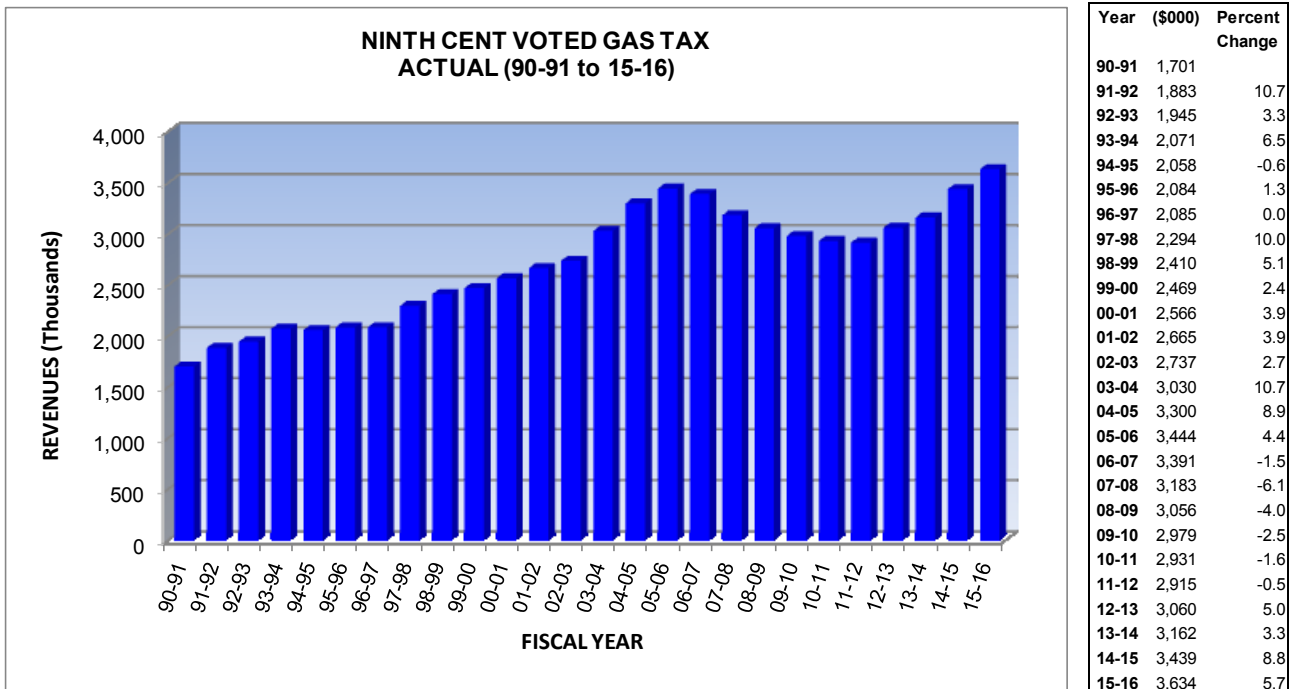
FY05-06 includes nine months of the highest rate (5%) and are reflected in the substantial growth. FY06-07 was the first full year at the 5% rate with revenue collections (\$22.9 million) that were 22.7% above FY05-06 and 98.1% above FY04-05.



NINTH-CENT (VOTED) GAS TAX

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| 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.

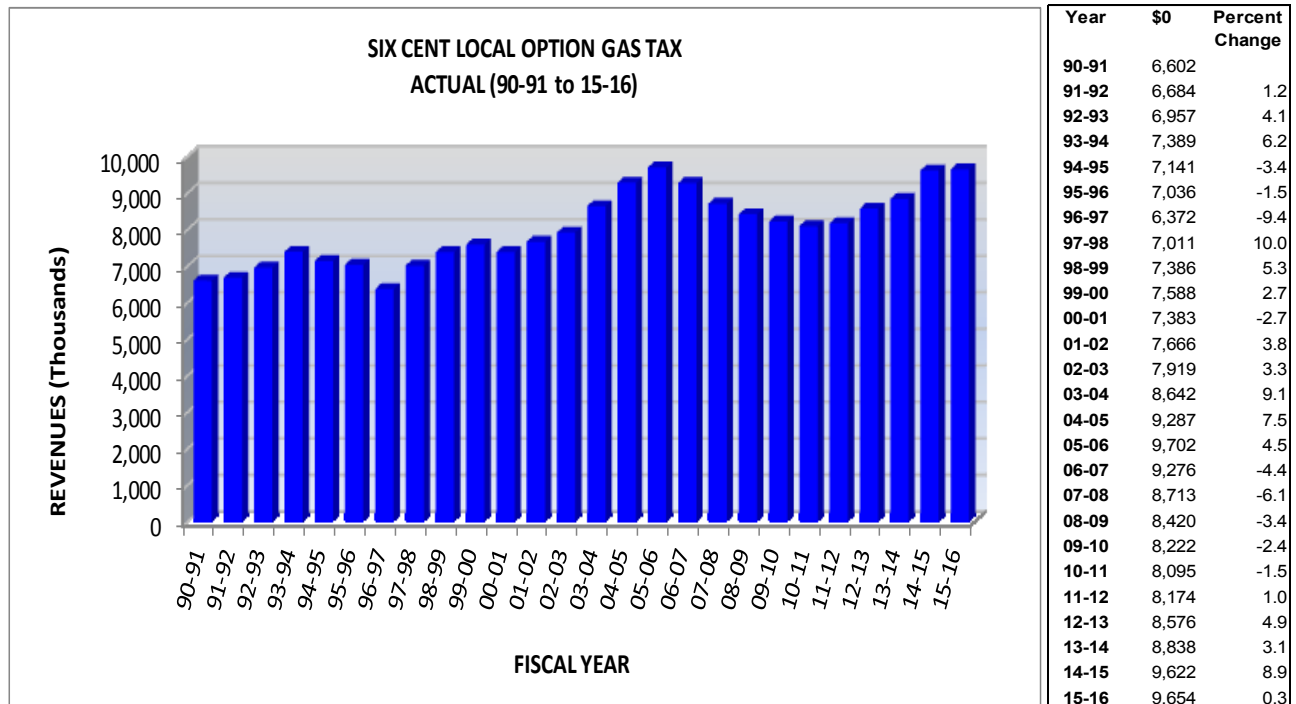
On August 5, 1993, the Series 1990 Road Improvement Revenue Bonds were refunded to take advantage of lower interest rates. The Ninth-Cent Gas Tax became the sole pledge to this, and the term of the bonds was reduced to fifteen years. On October 31, 2003, the Series 1993 Debt was refunded as the Road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

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| 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.

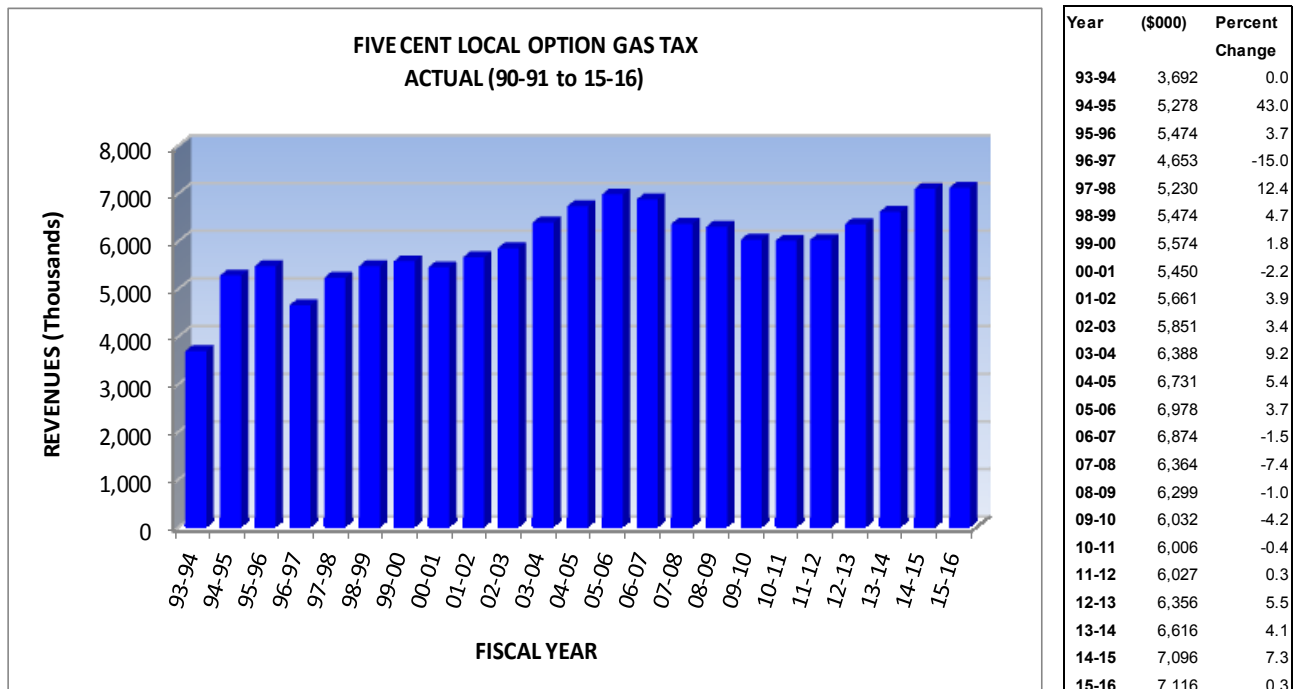
Allocation to LeeTran

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

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| 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: ACCOUNT NUMBER: | Countywide Trans. Capital Projects; Midpoint Bridge Corridor Debt Service GC5000030701.312420.9001 and GC5000030700.312420.9001 |
| SOURCE: USE: | Tax on Motor Fuels from the State of Florida The monies are split in the same proportion as the Six-Cent Local Option Gas Tax (see below). Lee County's 49.46% is apportioned on a 50/50 basis between capital projects countywide (non-corridor) and the East/West Corridor associated with construction of the Midpoint Memorial Bridge. The "Corridor" funds are dedicated to debt service toward the Five-Cent Local Option Gas Tax Revenue Bonds, Series 1995. These funds are being used to improve the roadways and intersections leading to the Midpoint Memorial Bridge. 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: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | 5-Cents Per Gallon on Motor Fuels Sold Fuel dealers submit tax to State. State redistributes to cities and counties after deducting 2% in administrative fees, and 1.4% dealer collection allowances. 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%. Monthly None Tax is effective 30 years from authorization (Expires Dec 31, 2023). The Local Option Gas Tax may be imposed by the Board of County Commissioners if an interlocal agreement is established. The maximum levy is 5-cents. Funds remitted from Florida Department of Revenue are wired into the Pooled Cash Bank Account. |

FISCAL HISTORY



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.

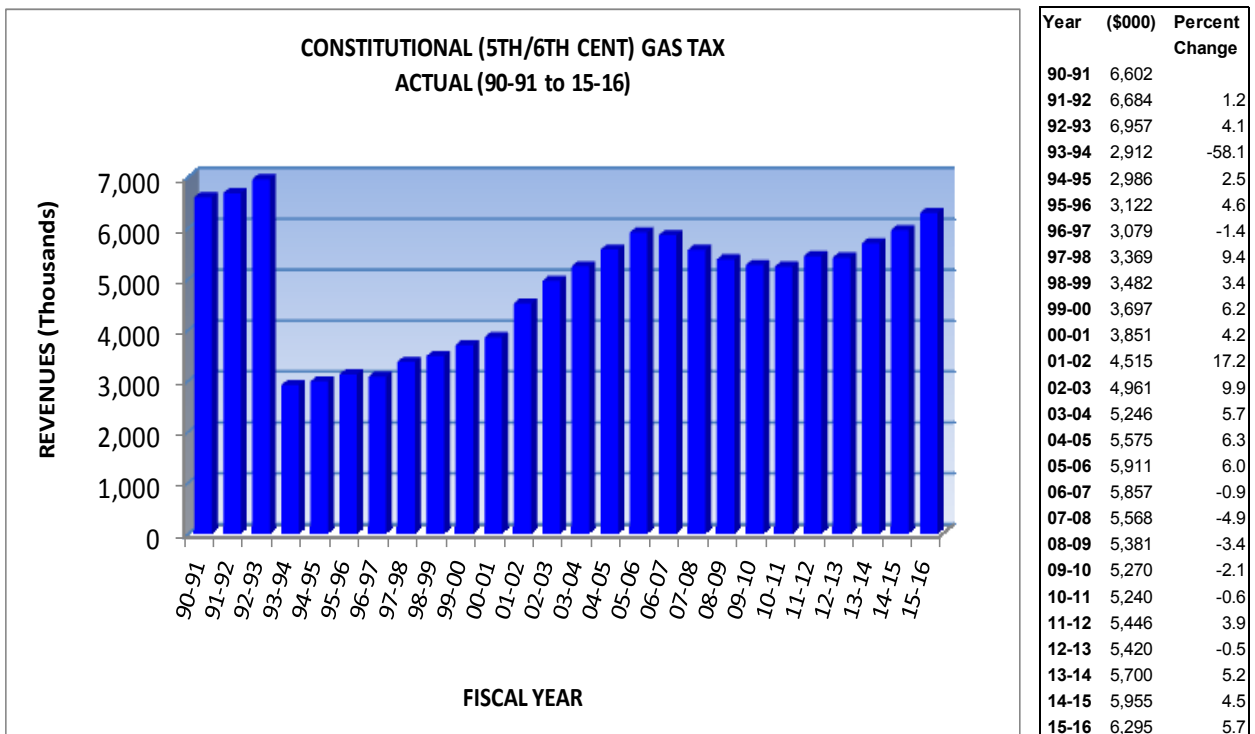
Allocation to LeeTran

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.

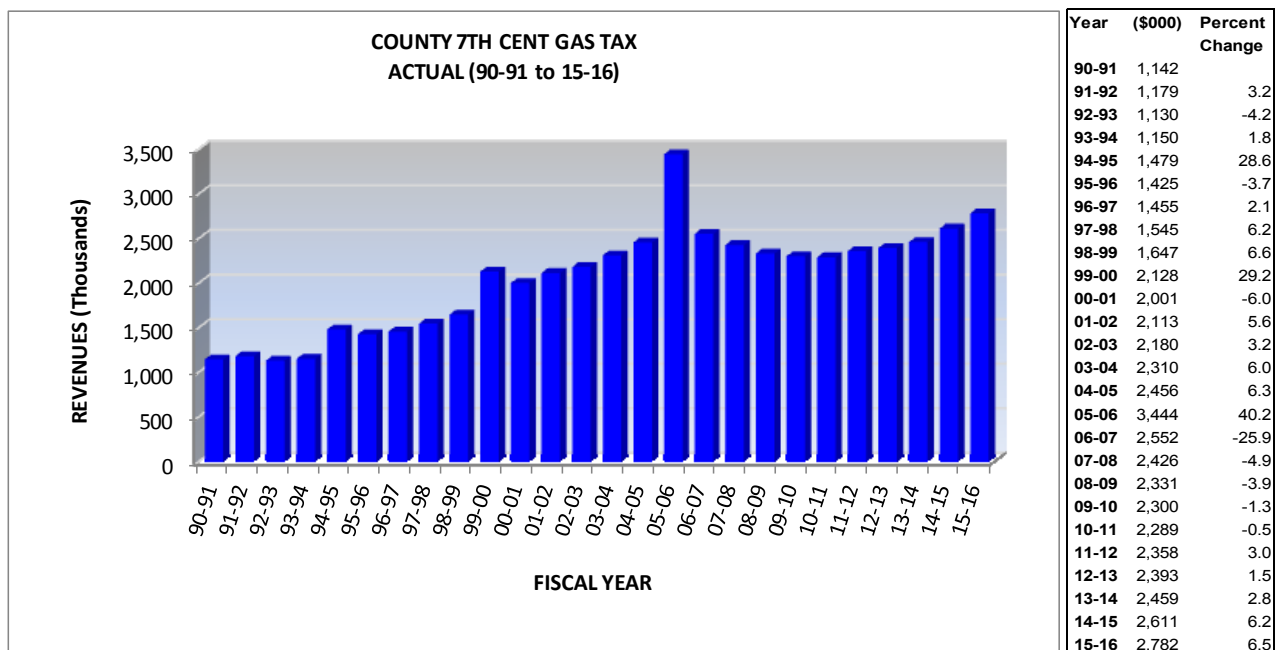
LEGAL AUTHORIZATION FOR COLLECTION: Chapter 206.41(1) and 206.60, Florida Statutes

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.

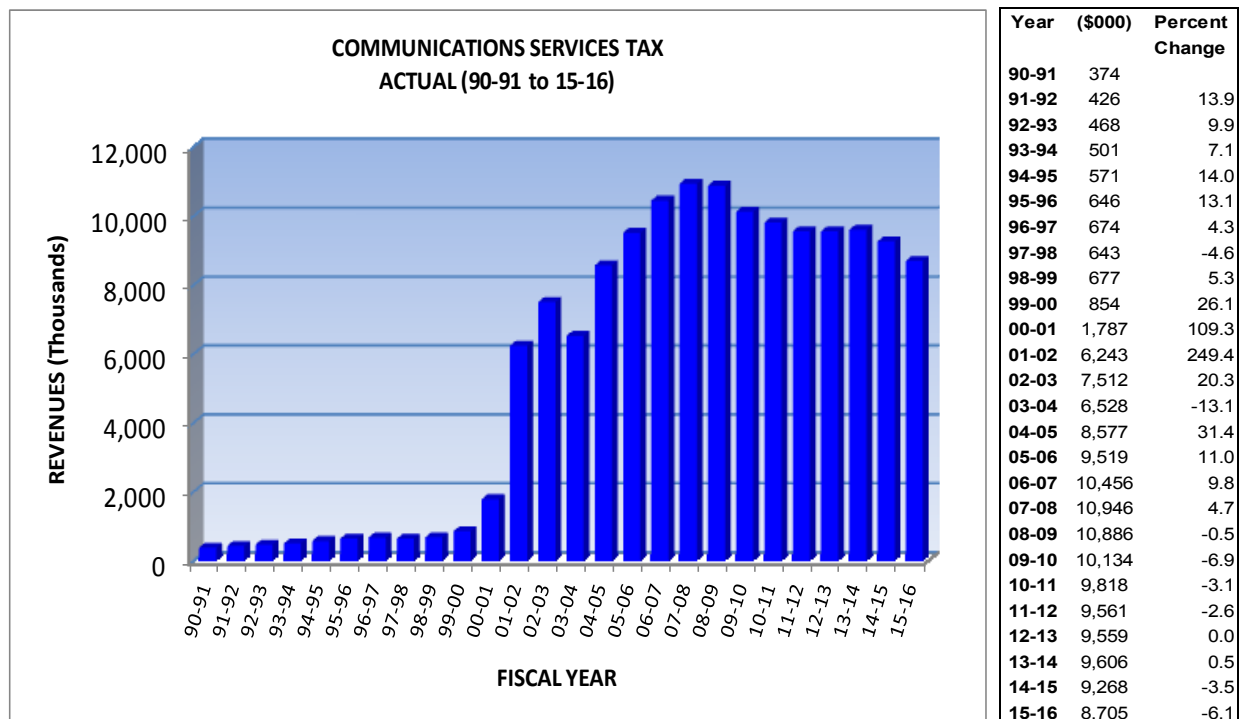
County (7th –Cent) Gas Tax Recent History of Revenue Collections

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.

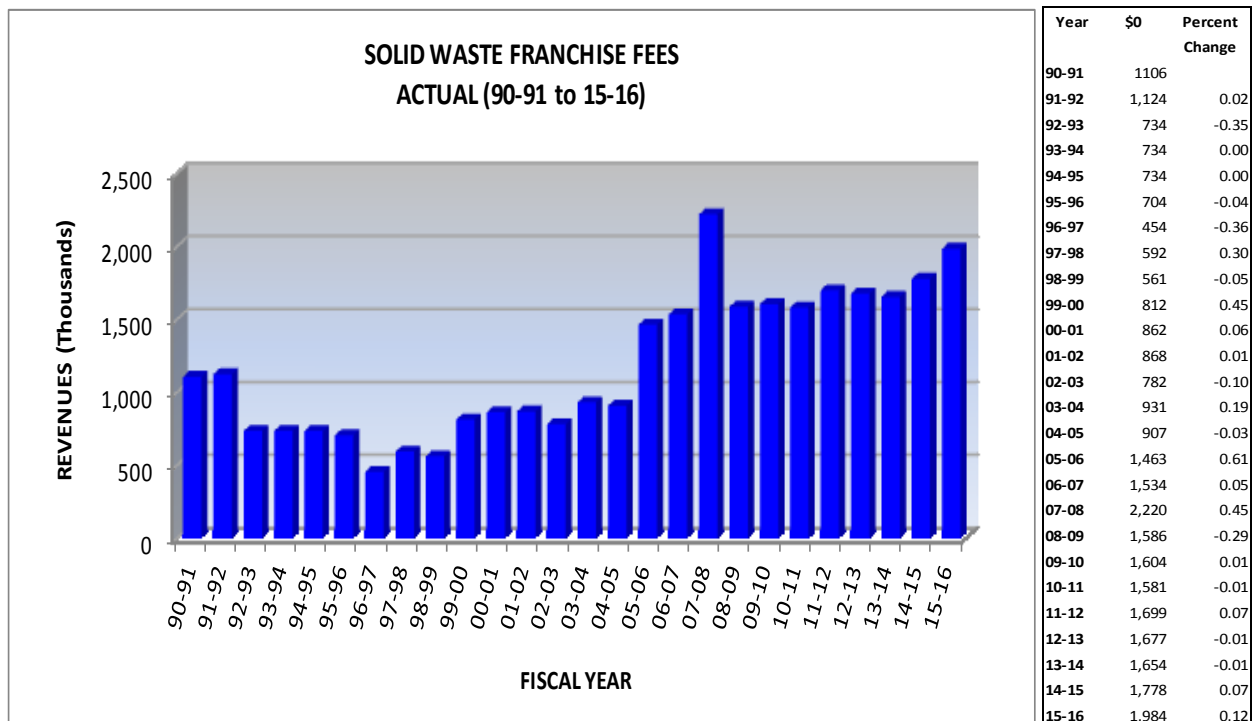
Communication Services Tax Rates:

| | |
|---------------------------|--------|
| 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: ACCOUNT NUMBER: | Solid Waste OB5340040102.323700.9001 |
| SOURCE: USE: | Solid Waste franchise haulers Solid Waste Operations |
| FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | 5.5% of gross receipts from Solid Waste franchise haulers as of October 1, 2000. Check from each hauler Monthly None None Franchise fees representing revenue from Bonita Springs and Fort Myers Beach are transferred quarterly to these respective cities. 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

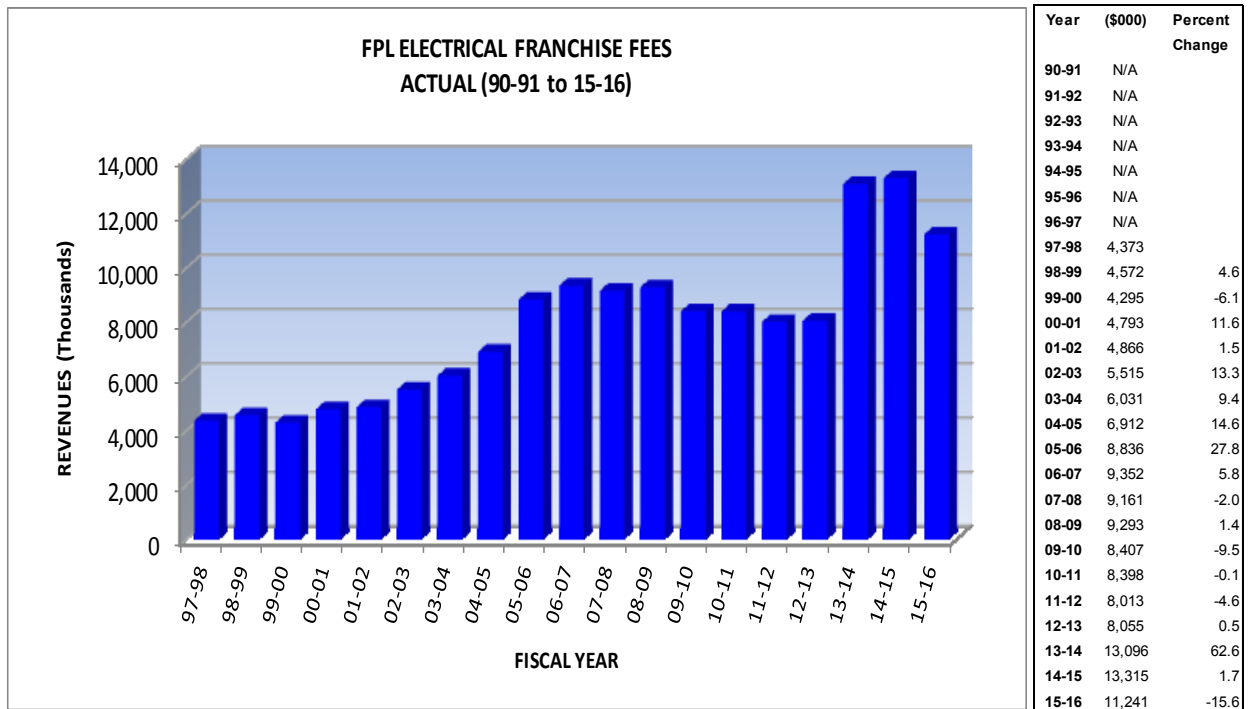
Franchise areas 1 to 5 solid waste collection services pay a 5.5% franchise fee based upon Gross Revenues.

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.

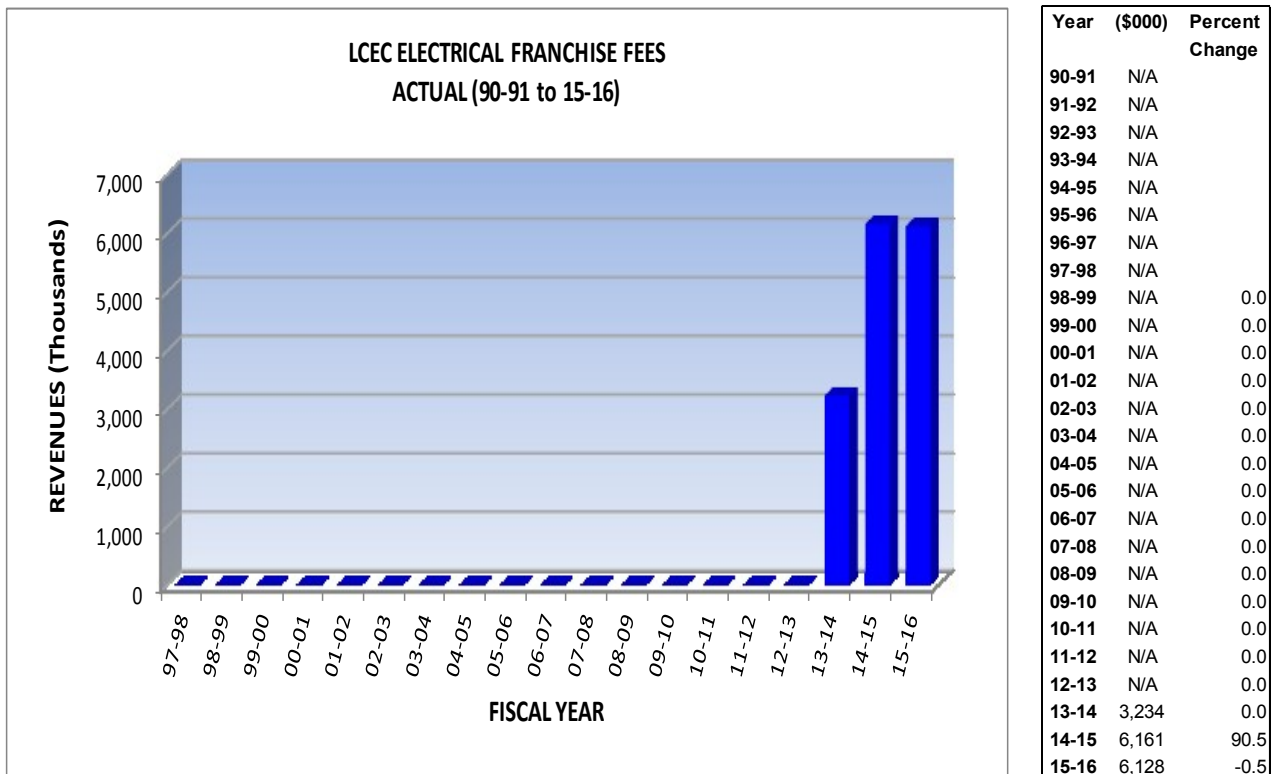
The franchise allows FPL to construct, operate and maintain in, under, upon, along over and across the present and future roads, streets, alleys, bridges, easements, rights-of-way and other public places throughout all of the unincorporated area to construct and maintain electric light and power facilities,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



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.



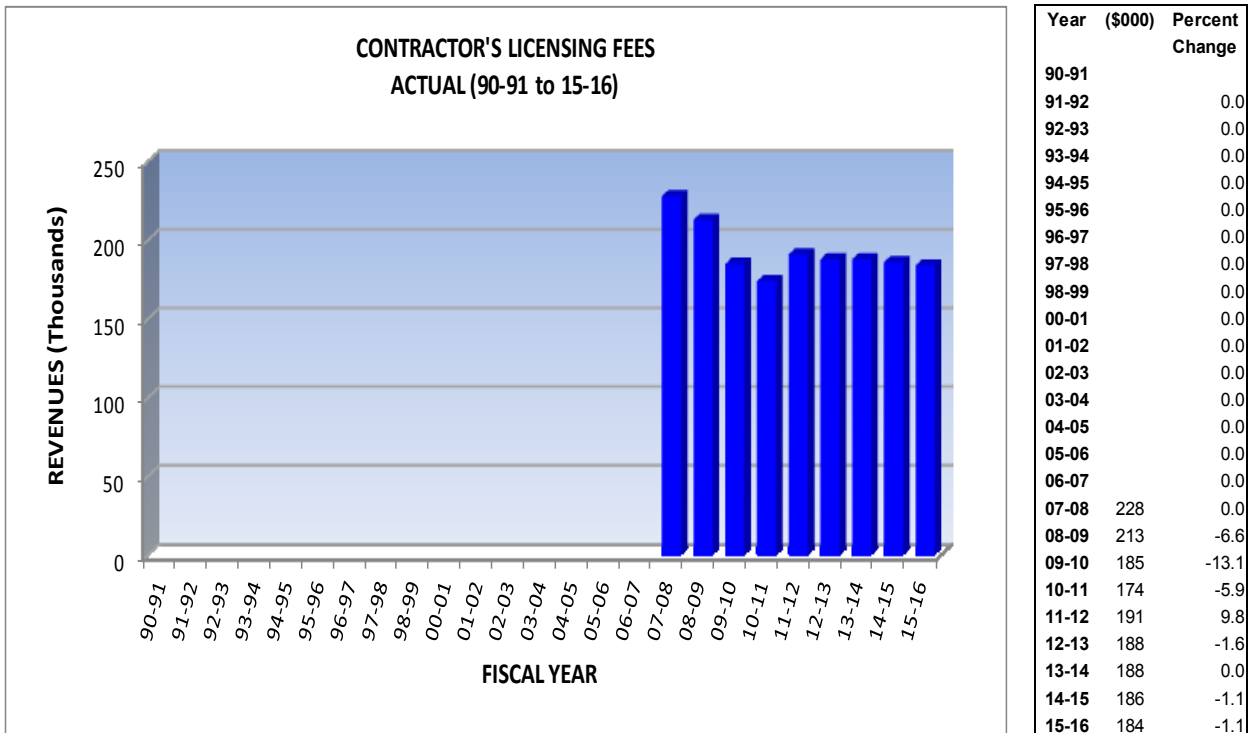
C. LICENSES AND PERMITS

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: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | 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. 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.

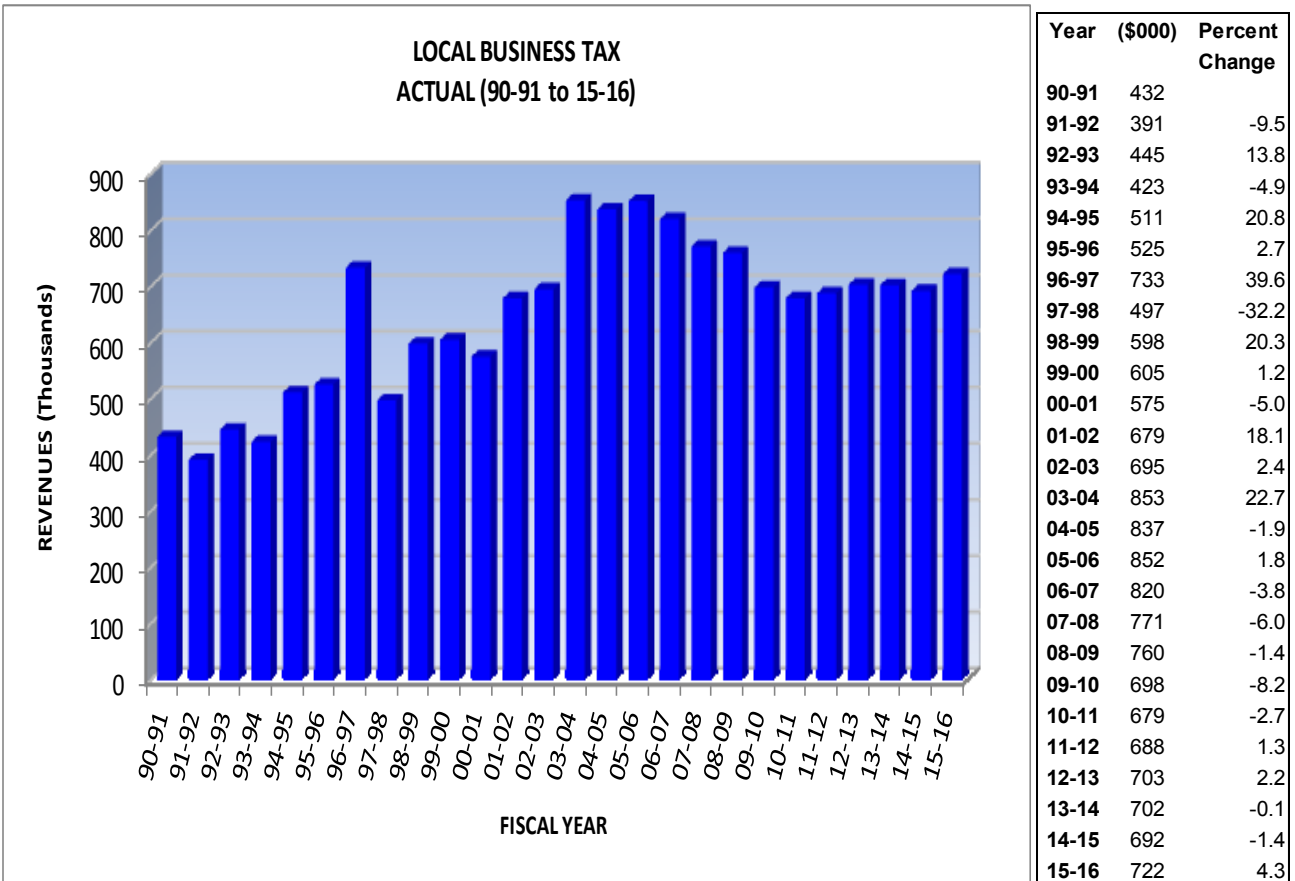
A schedule of Contractors Licensing Fees may be found on-line at:

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 |

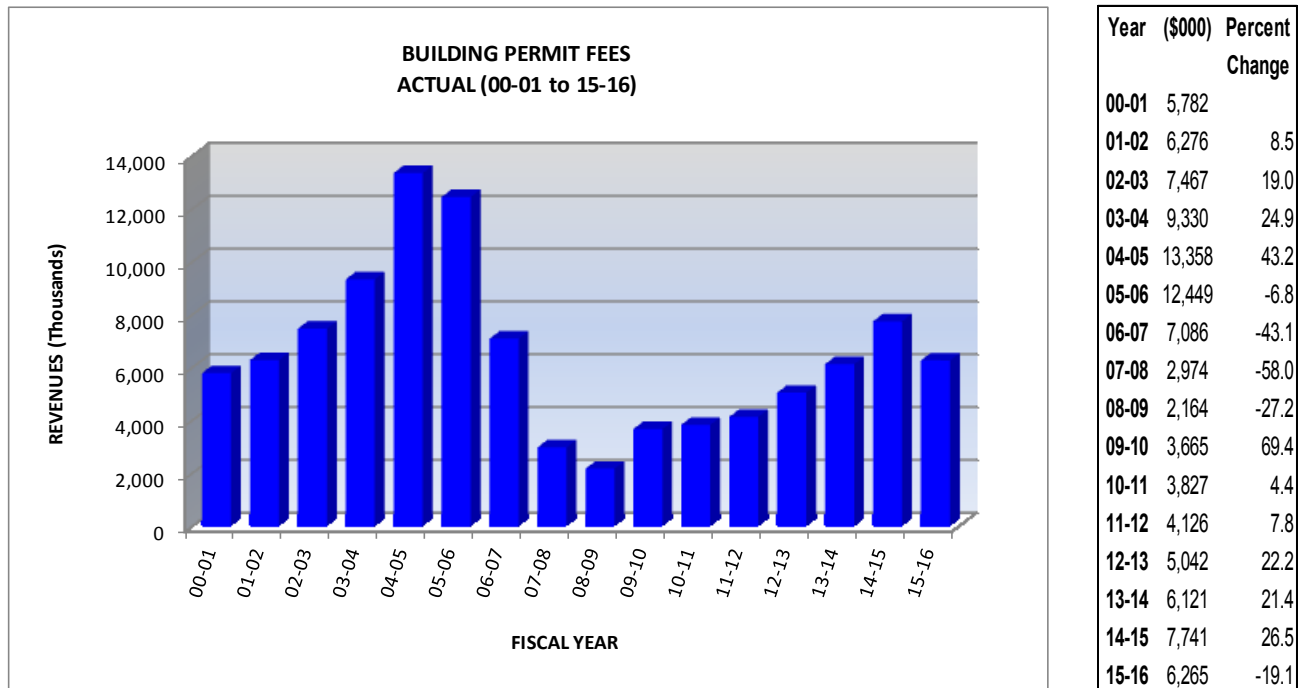
Data on Business Tax Receipts issued for the past fifteen years is as follows:

| 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: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | Permit fees are set according to proposed type of improvement – see External Fees and Charges Manual EX 2-3 for a complete list. Payment made directly to department Payment made upon application for permit None None None Department of Community Development |

FISCAL HISTORY



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>

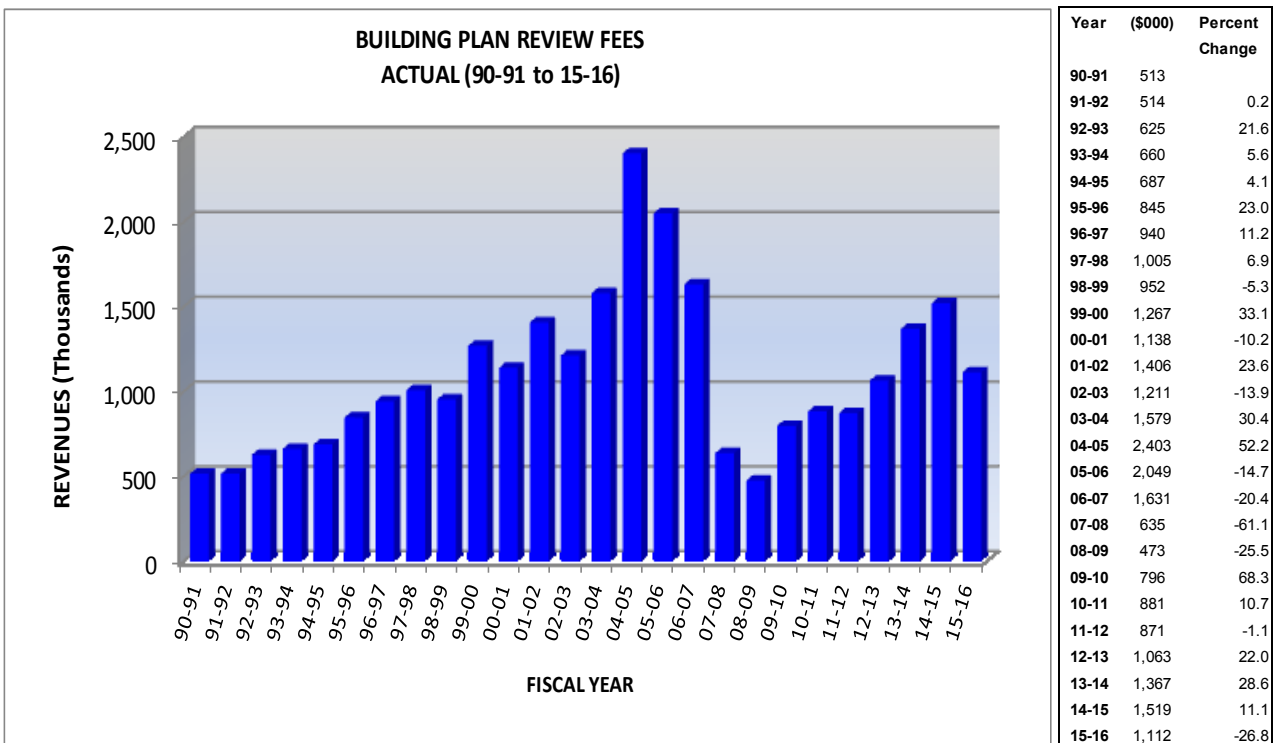
A complete listing of all building permit fees can be on the county website (External Fees & Charges Manual EX 2.3):

<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; 9/21/893; 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>



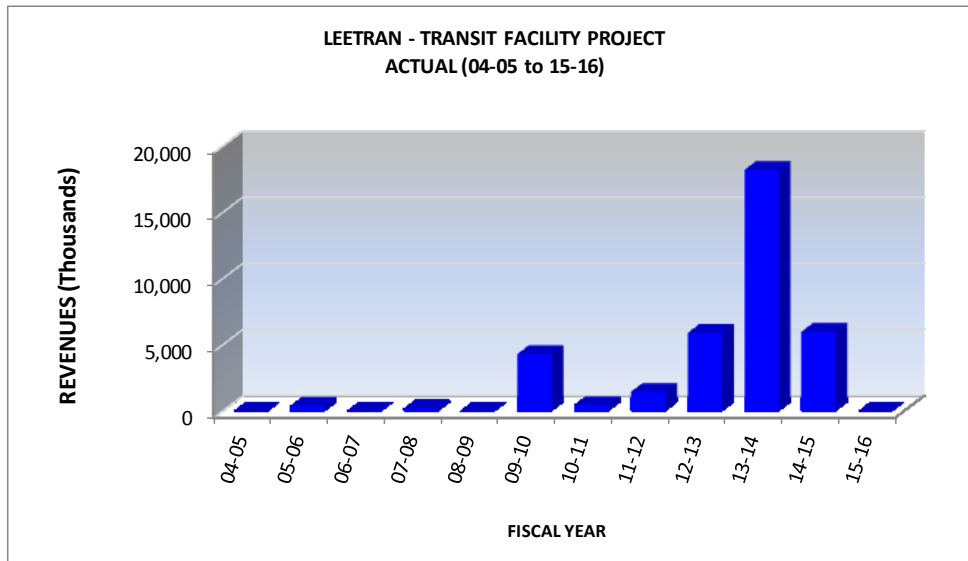
D. INTERGOVERNMENTAL REVENUES

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

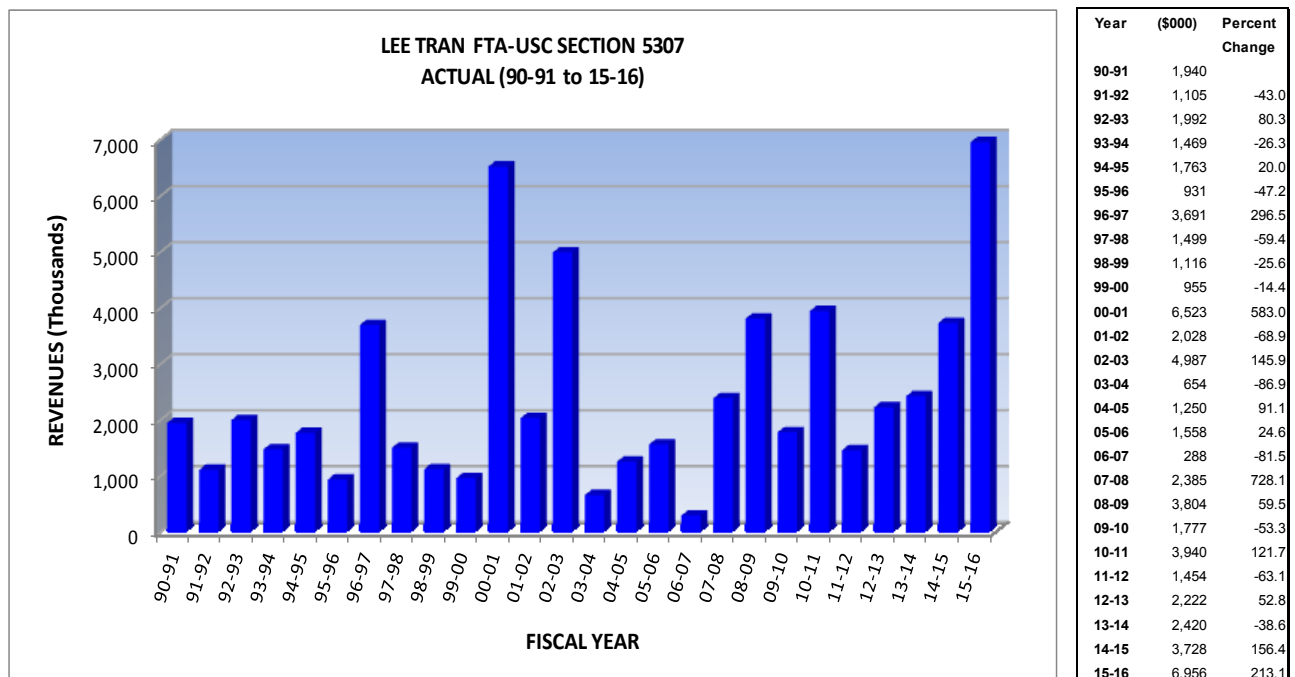
DISCUSSION

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



LEETRAN FTA – USC SECTION 5307

DISCUSSION

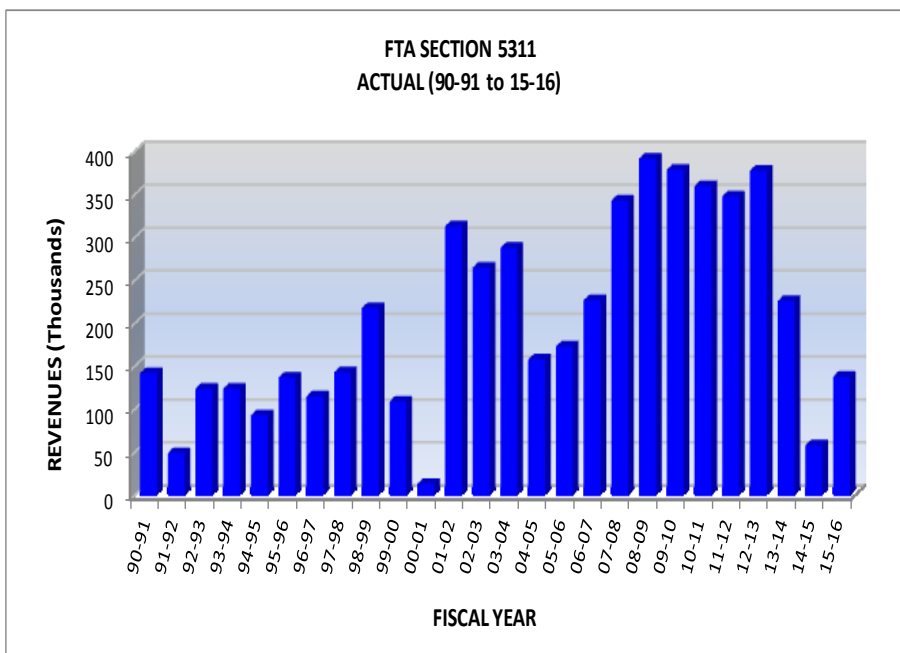
The FTA USC Section 5307 allocates funding to urbanized areas based on a formula approved by Congress under the Transportation Act. The formula includes consideration for population size and statistical reporting data collected by the National Transit Database. The Federal government allows State of 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: | K15440148600.331420.9002 (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

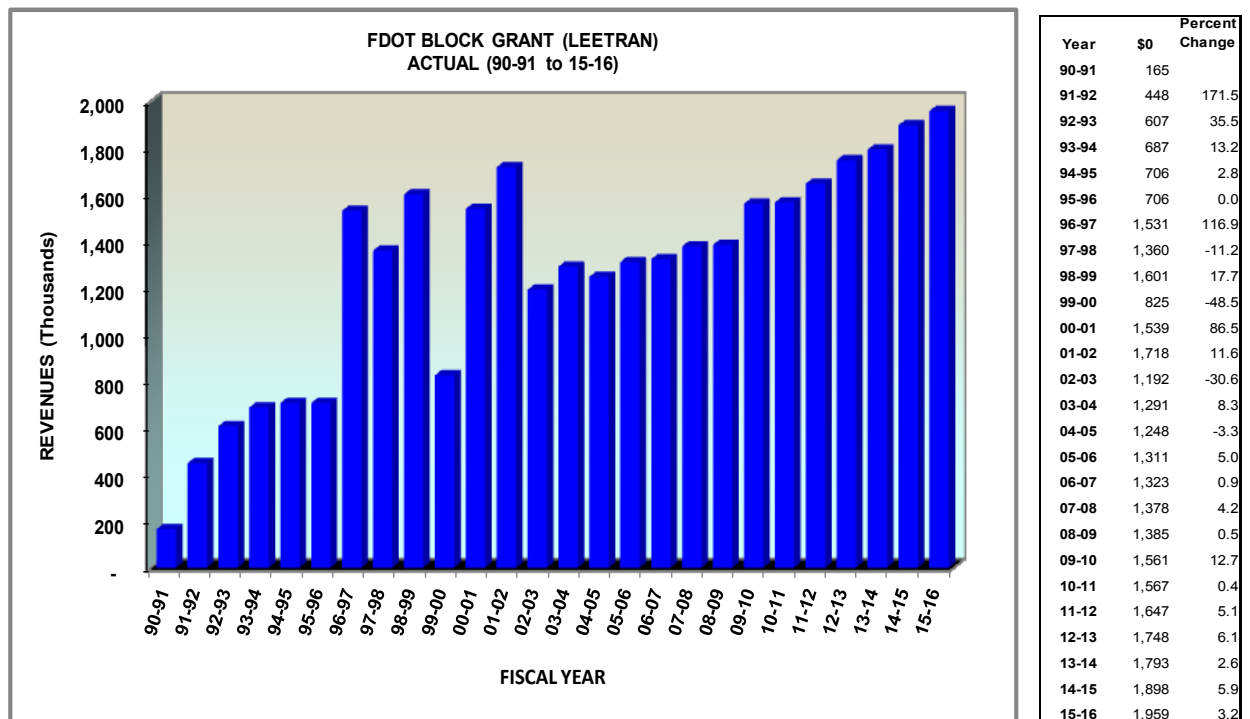
The Section 5311 Non-urbanized Area Formula Program provided Federal operating or capital assistance to eligible recipients who operate or contract public transportation services in non-urbanized areas. Eligible recipients may use annual allocations to offset operational expenses of public transportation 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: ACCOUNT NUMBER: | Transit System Operating KI54401486xx.334420.9005 & 9006 |
| SOURCE: USE: | Florida Department of Transportation 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



LEETRAN FDOT – BLOCK GRANT

DISCUSSION

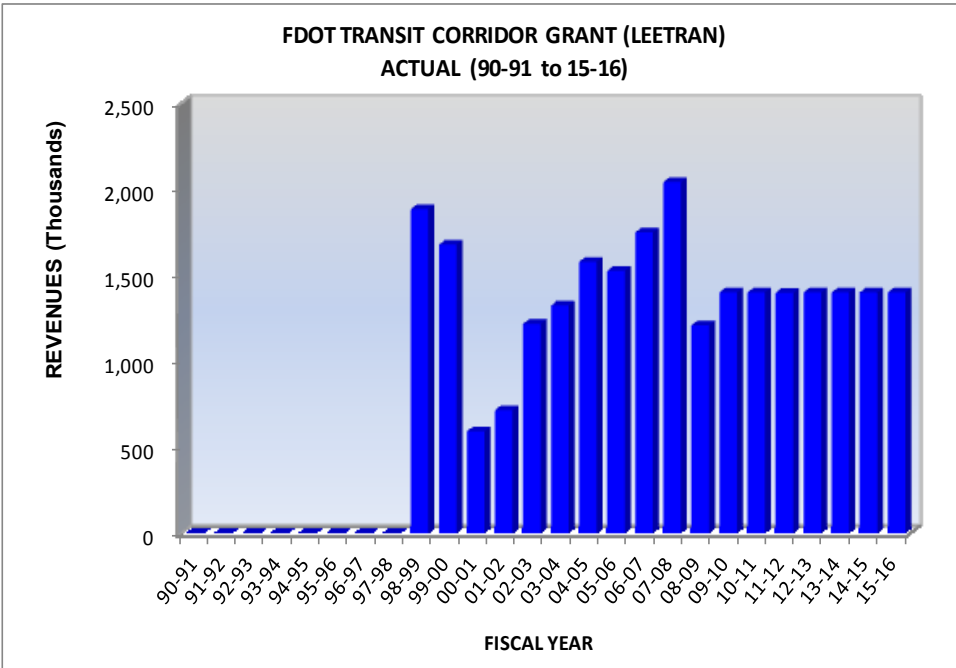
Historically, funds from the State of Florida for transit have been allocated annually. Allocations are formula based on population, passenger trips and passenger miles. As Lee County's population continues to grow, greater system usage has occurred reflecting in increased funding for this program.

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.

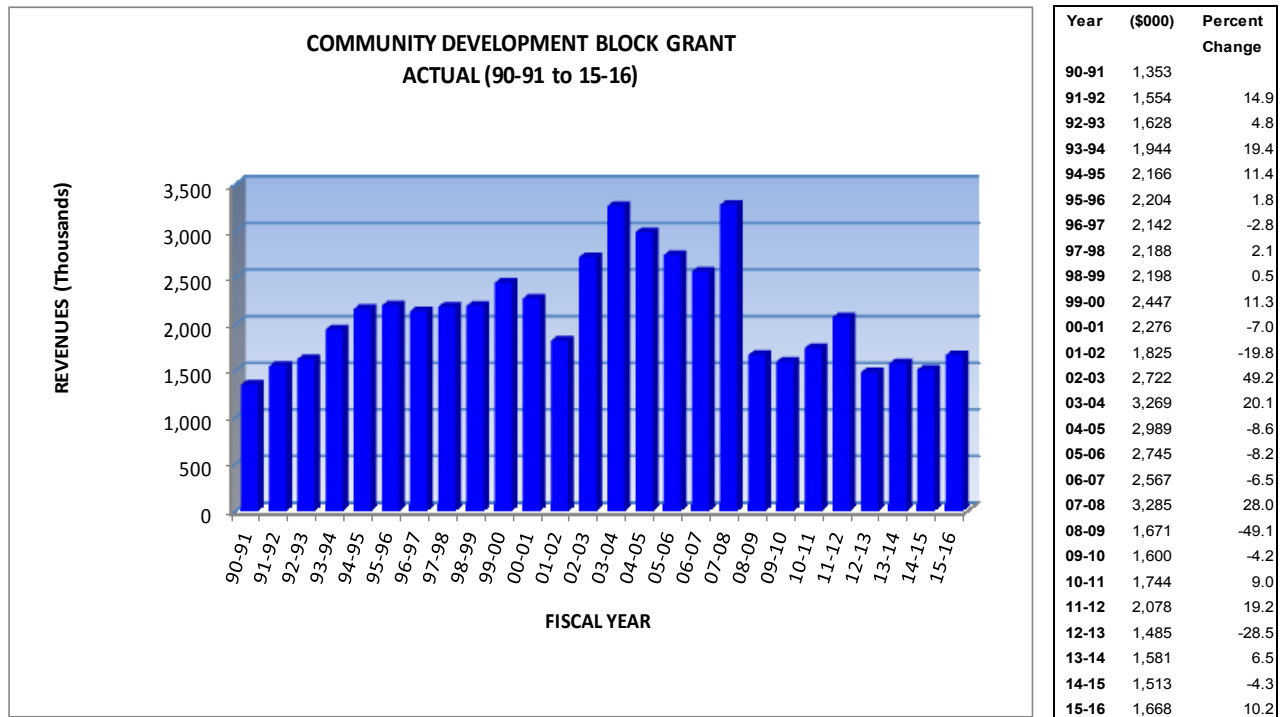
LEGAL AUTHORIZATION: Grant agreement between Department of Housing and Urban Development and Lee County.

FUND: Community Dev Block Grant (CDBG) Assistance – Entitlement Grant
ACCOUNT NUMBER: 11XXXX13920.331540.9XXX

SOURCE: Federal grant from Department of Housing and Urban Development
USE: Various activities include neighborhood revitalization of low and moderate income existing housing and related neighborhood public services.

FEE SCHEDULE: None
METHOD OF PAYMENT: Funds remitted from HUD are wired into the pooled cash bank account
FREQUENCY OF COLLECTION: Depends upon project requirements – project costs are reimbursed
EXEMPTIONS: None
EXPIRATION: Annual application process – project monies roll over each year
SPECIAL REQUIREMENTS: Must disburse grant monies within 5 days of receipt
REVENUE COLLECTOR: Department of Human Services

FISCAL HISTORY



COMMUNITY DEVELOPMENT BLOCK GRANT

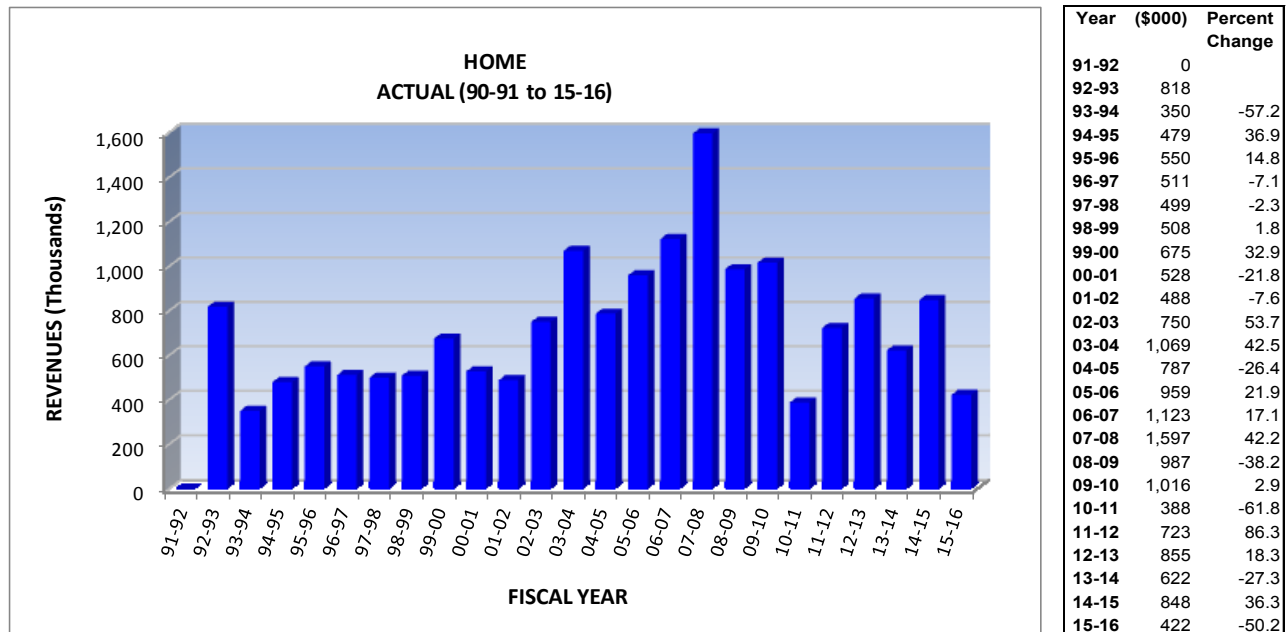
DISCUSSION

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



HOME

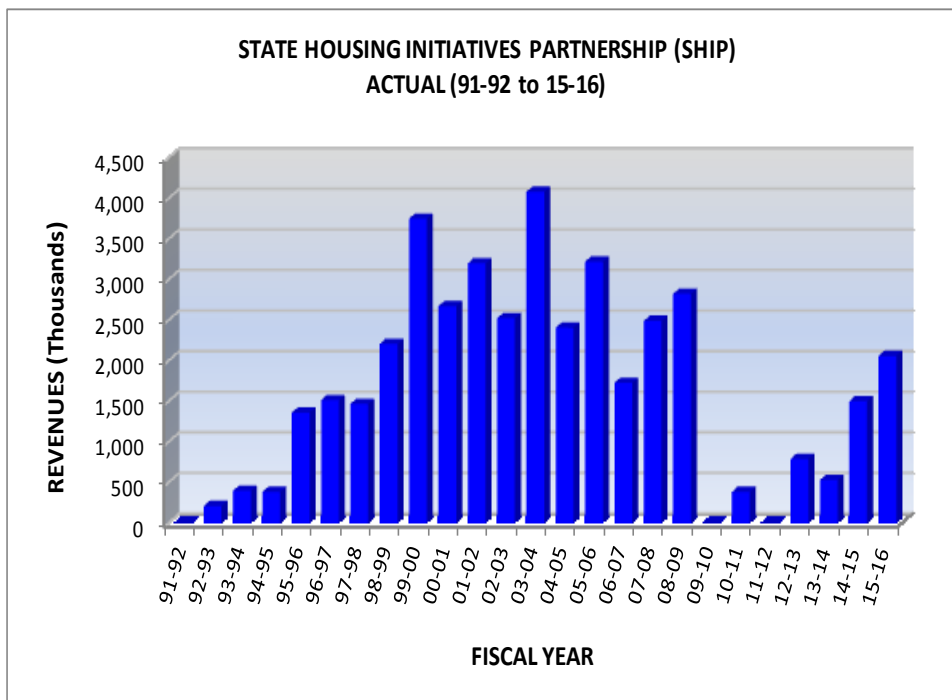
DISCUSSION

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 County. |
| 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.

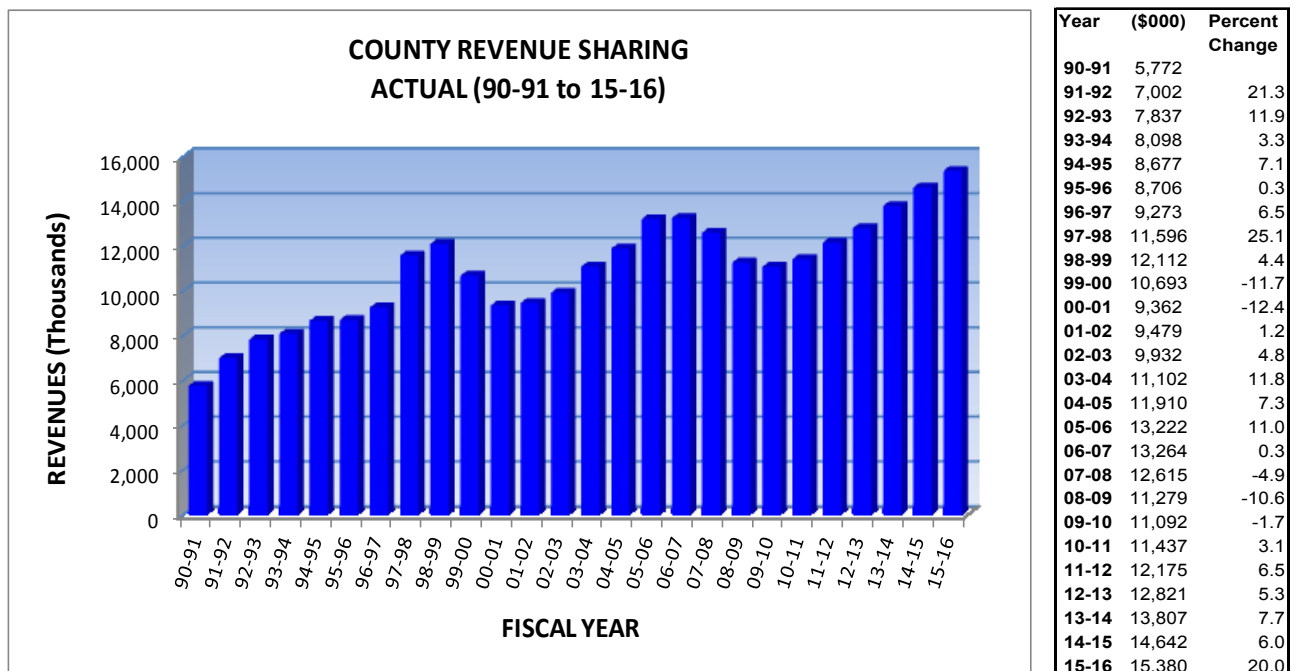
Construction Industry. Local builders cooperate by building at a fixed price for two, three and four bedroom homes. Many donate labor and materials for construction of affordable housing. Lee County has worked diligently with the construction industry to greatly reduce permitting time and to expedite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



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

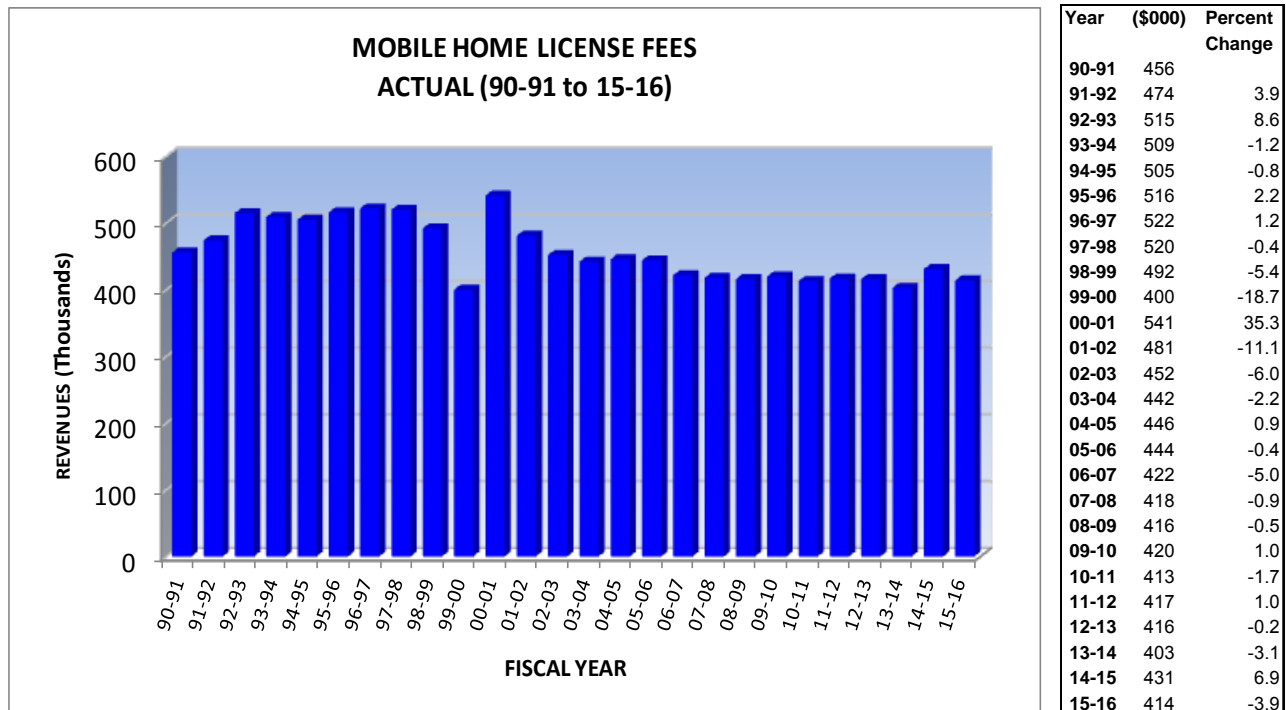
Counties are allowed to bond only the first and second guaranteed entitlements for capital projects. The monthly allocation of funds is based upon an annual projection of funds made by the State using the formulae in July of each year. Most of the funds are derived from intangible tax collections, which 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: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | Fee schedule is established pursuant to Florida Statutes 320.08, Section 11 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. 80% of revenue received by the Finance Division from February to April None None None Clerk of Court – Finance Department |

FISCAL HISTORY



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

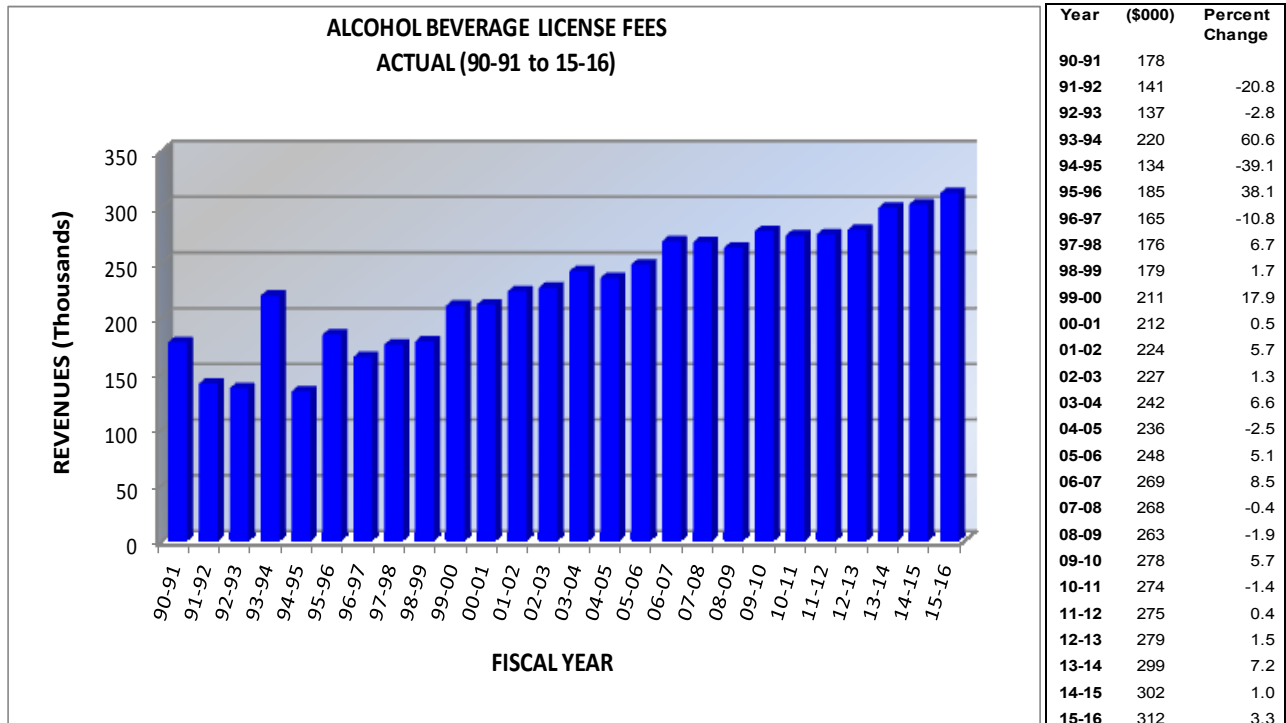
REVENUE FEE STRUCTURE – FLORIDA STATUTE 320.08 – CHAPTERS 11

- (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: ACCOUNT NUMBER: | Municipal Services Taxing Unit (MSTU) GC5000015500.335150.9000 |
| SOURCE: USE: | Florida Department of Business Regulation, Division of Alcoholic Beverages and Tobacco 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 |
|------------|

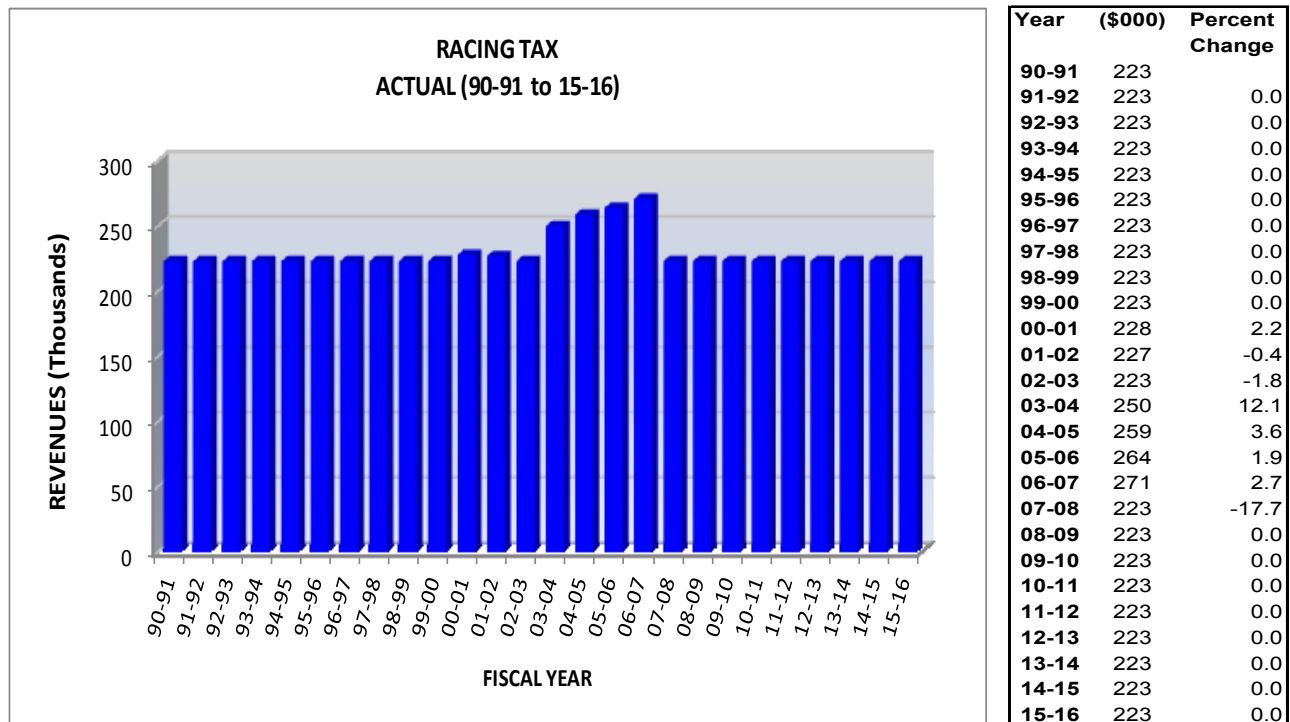
A portion of an annual state license tax levied on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages and collected within a county or municipality is shared with those local governments. An annual license tax is imposed on the following:

- 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: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | Total annual amount of \$223,500. A like amount is received by the School Board. Check received from the Florida Office of Comptroller Four (4) payments (\$55,812.50 in Jan, Feb, Mar, Apr) None None None Clerk of Court – Finance Department |

FISCAL HISTORY



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%.

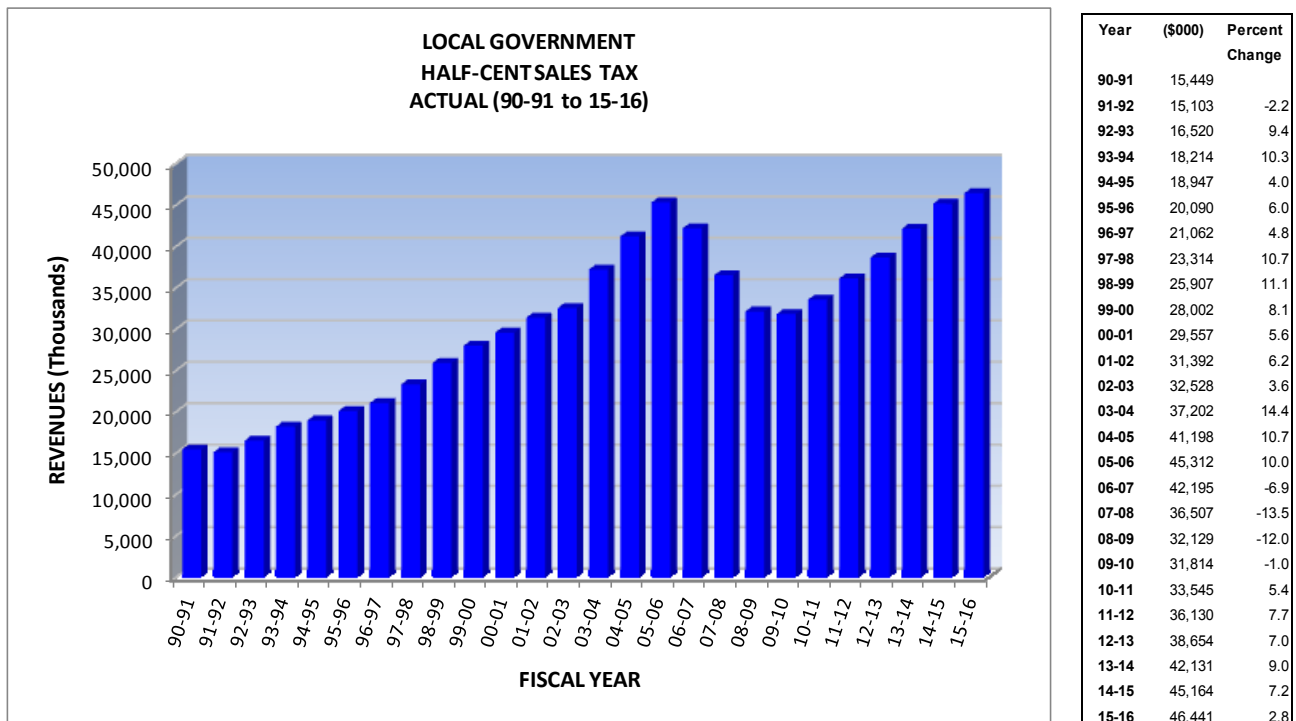
LEGAL AUTHORIZATION FOR COLLECTION: Chapters 202.18(2)(c), 212.20(6), 218.60-67 Florida Statutes

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

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

DEFINITION OF HALF-CENT SALES TAX

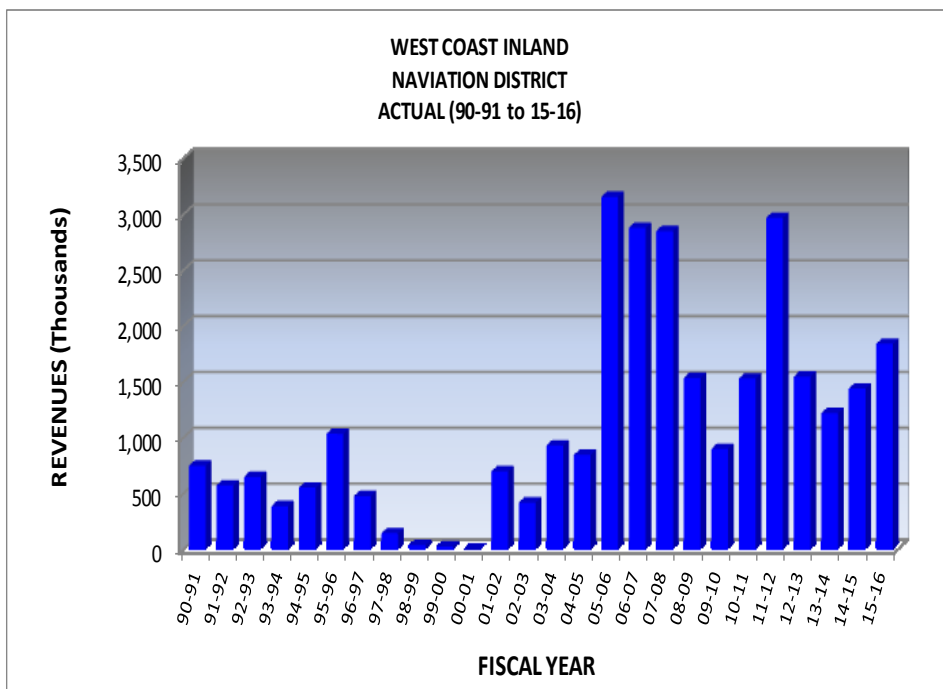
Originally Called Half-Cent Sales Tax because:

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

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.



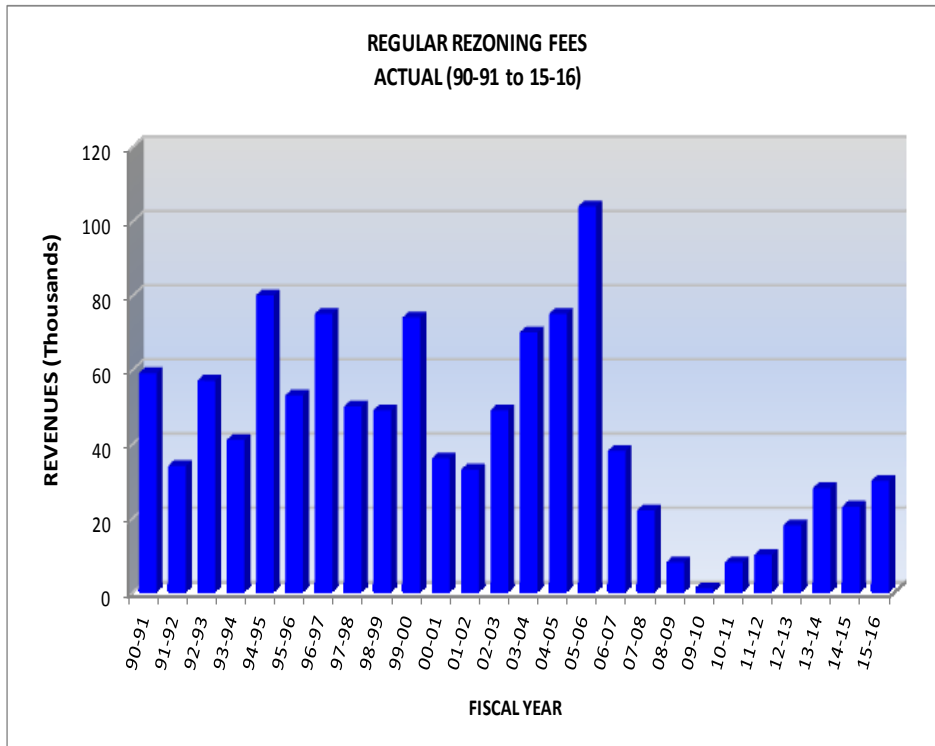
E. CHARGES FOR SERVICES

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

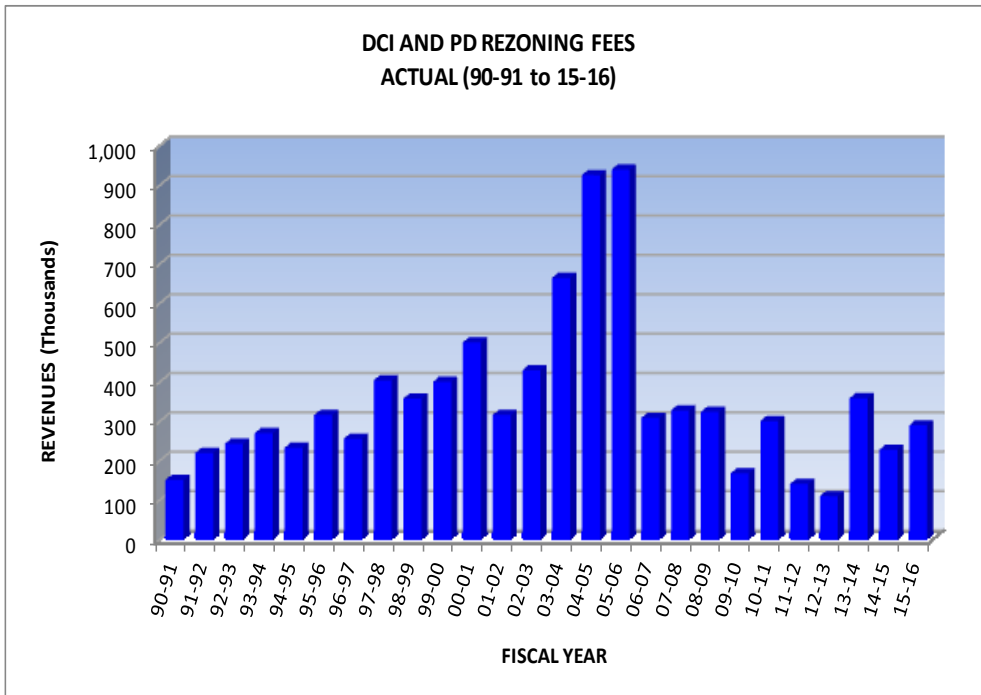


| Year | (\$000) | Percent Change |
|-------|---------|----------------|
| 90-91 | 59 | |
| 91-92 | 34 | -42.4 |
| 92-93 | 57 | 67.6 |
| 93-94 | 41 | -28.1 |
| 94-95 | 80 | 95.1 |
| 95-96 | 53 | -33.8 |
| 96-97 | 75 | 41.5 |
| 97-98 | 50 | -33.3 |
| 98-99 | 49 | -2.0 |
| 99-00 | 74 | 51.0 |
| 00-01 | 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

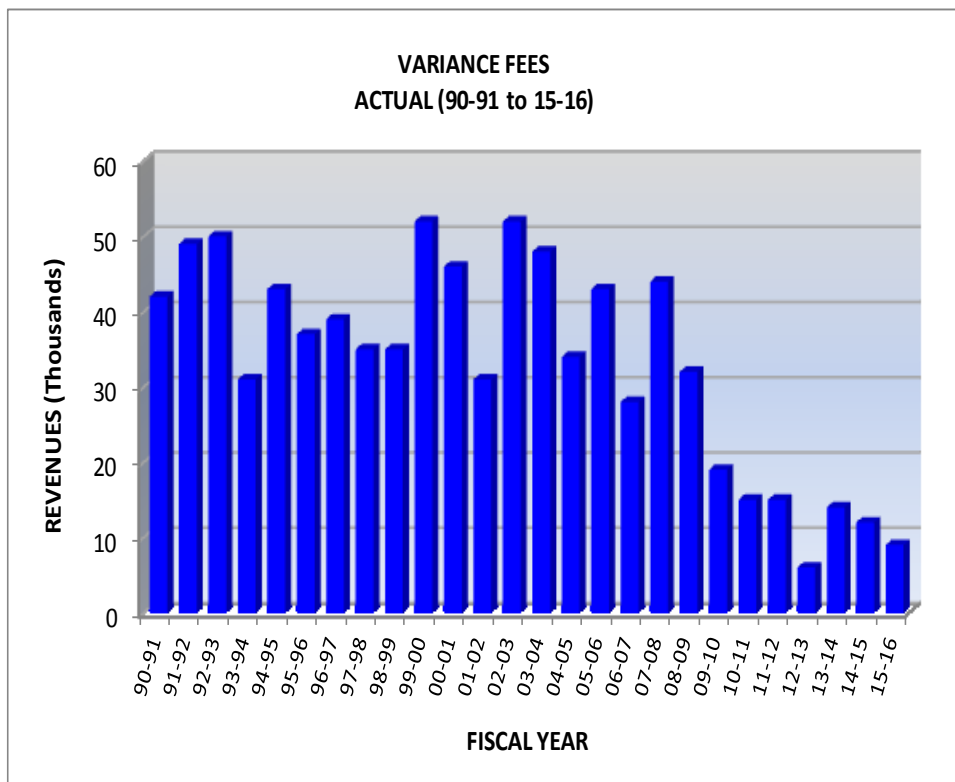


| Year | (\$000) | Percent Change |
|-------|---------|----------------|
| 90-91 | 151 | |
| 91-92 | 220 | 45.7 |
| 92-93 | 243 | 10.5 |
| 93-94 | 270 | 11.1 |
| 94-95 | 233 | -13.7 |
| 95-96 | 316 | 35.6 |
| 96-97 | 256 | -19.0 |
| 97-98 | 404 | 57.8 |
| 98-99 | 358 | -11.4 |
| 99-00 | 401 | 12.0 |
| 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

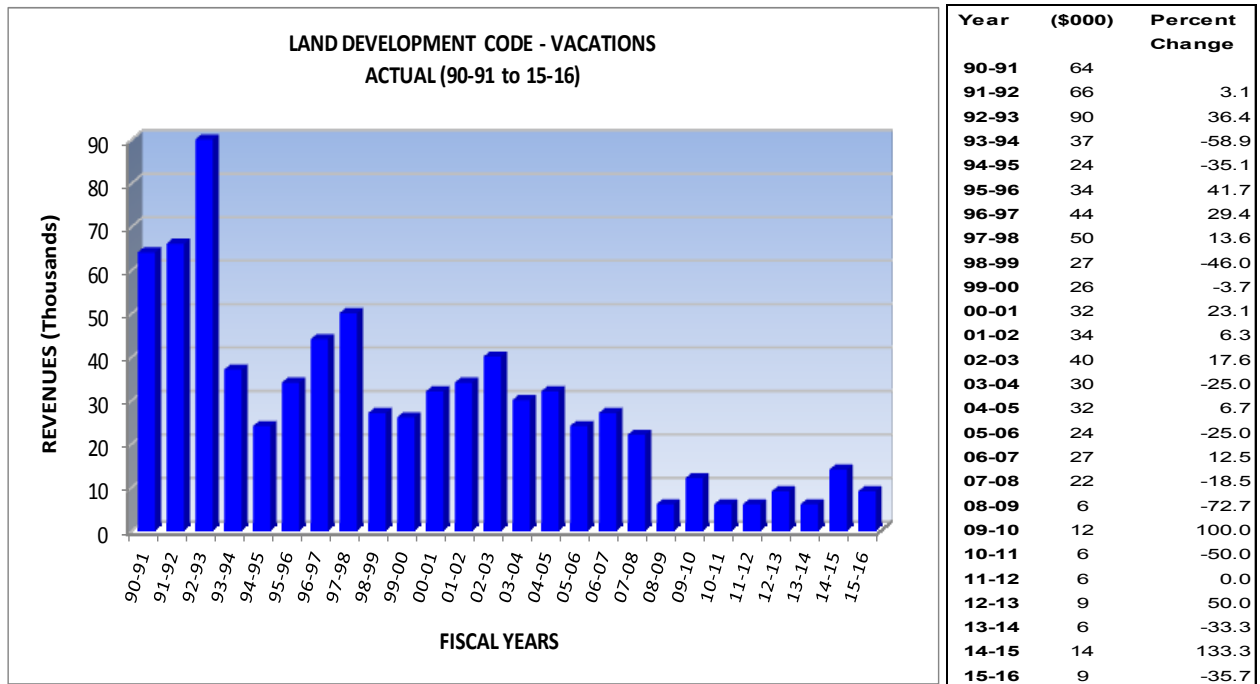
DISCUSSION

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 |

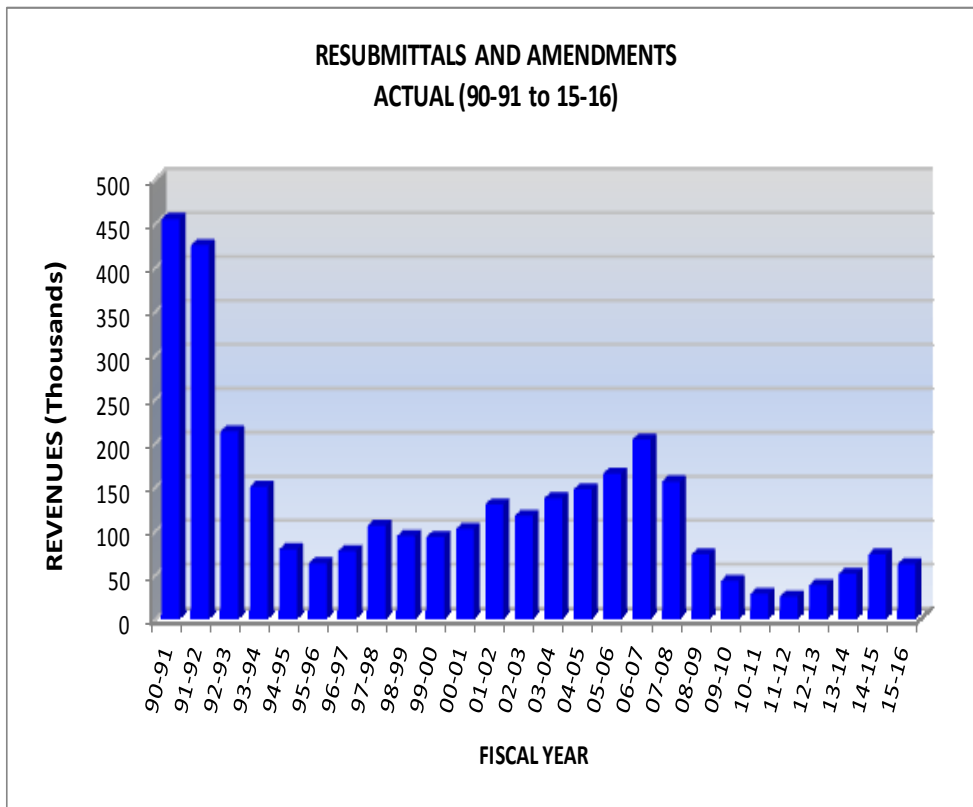
FISCAL HISTORY



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

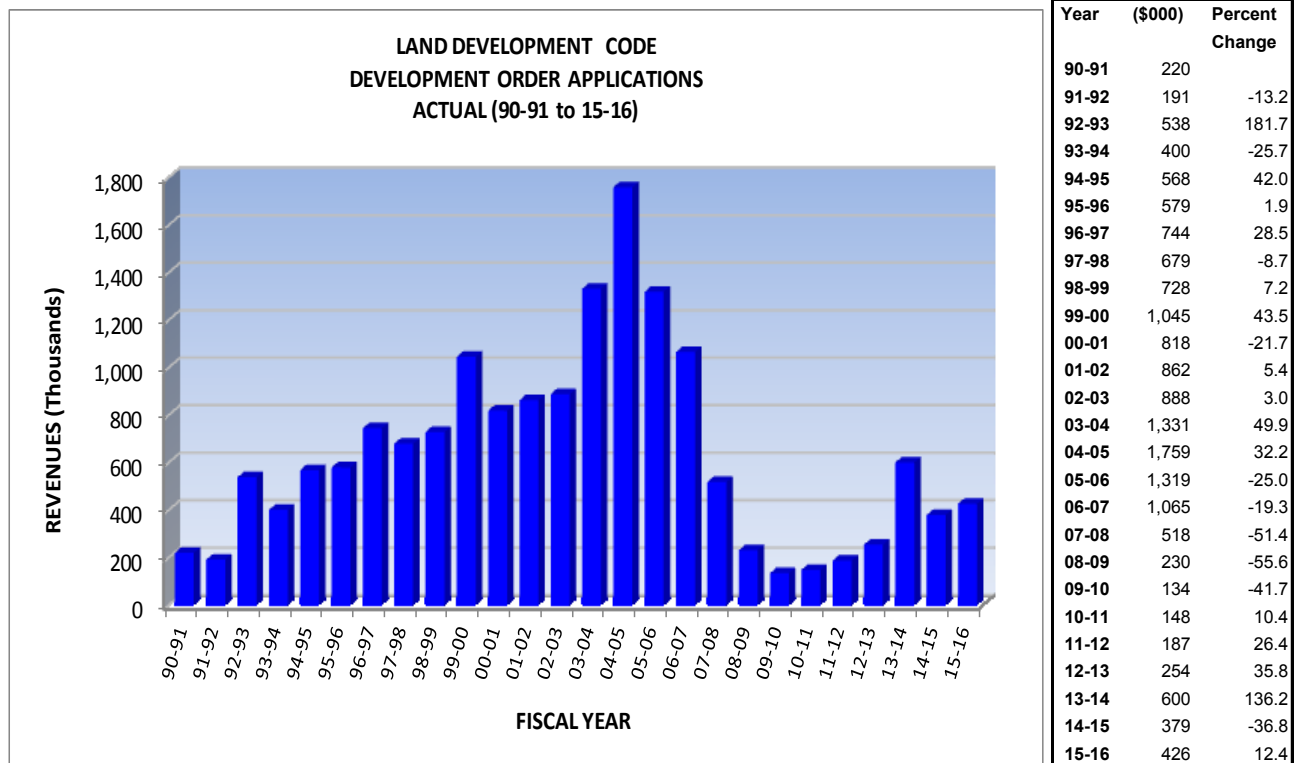


| Year | (\$000) | Percent Change |
|-------|---------|----------------|
| 90-91 | 455 | |
| 91-92 | 425 | -6.6 |
| 92-93 | 213 | -49.9 |
| 93-94 | 150 | -29.6 |
| 94-95 | 79 | -47.3 |
| 95-96 | 63 | -20.3 |
| 96-97 | 77 | 22.2 |
| 97-98 | 106 | 37.7 |
| 98-99 | 94 | -11.3 |
| 99-00 | 93 | -1.1 |
| 00-01 | 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



LAND DEVELOPMENT CODE DEVELOPMENT ORDER APPLICATIONS

| |
|-------------------|
| DISCUSSION |
|-------------------|

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

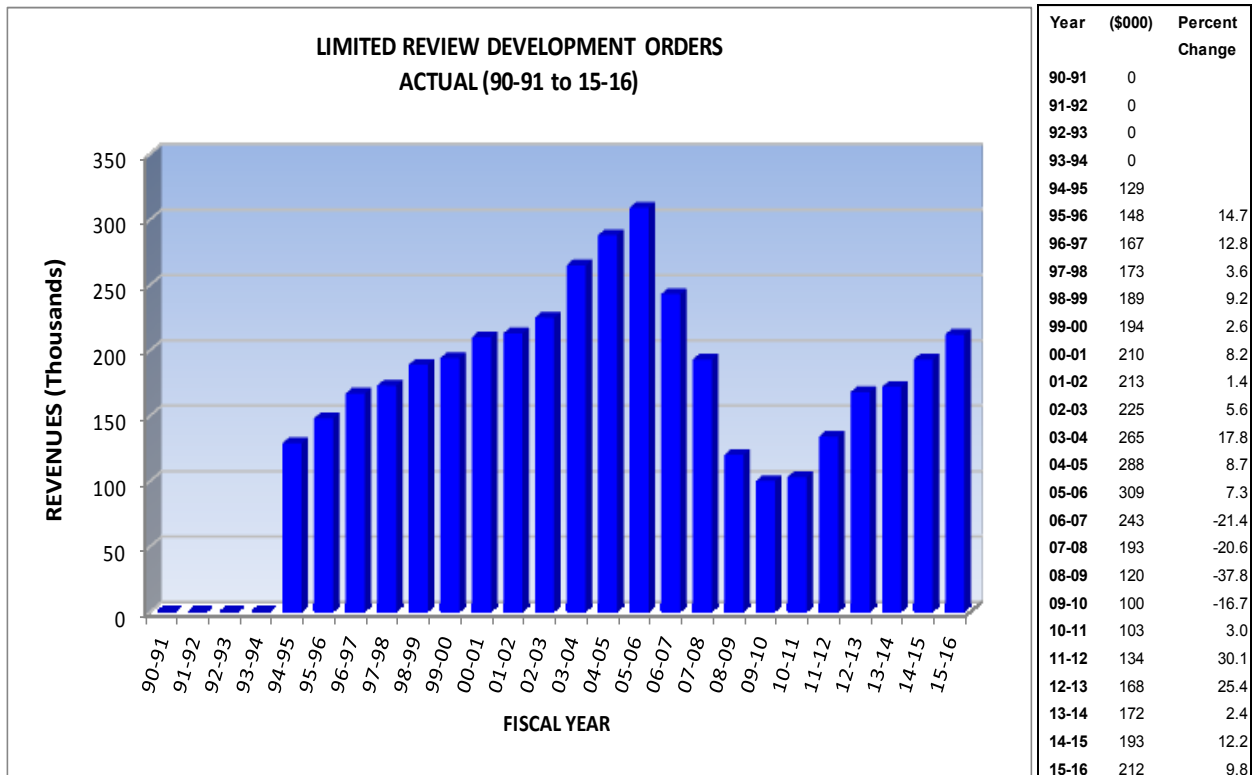
Development Orders – Fee Structure

| 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



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.

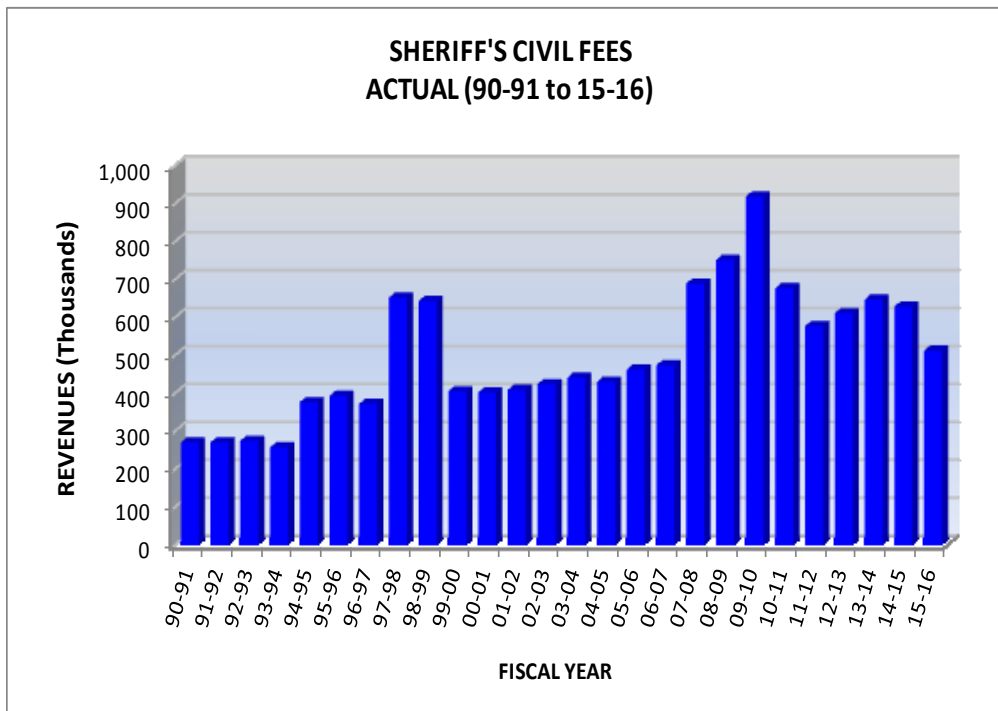
Development Order Limited Review – Fee Structure

| | |
|---|---------|
| 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: ACCOUNT NUMBER: | General Fund CG5211500100.341520.9001 & .9002 |
| SOURCE: USE: | Funds generated from serving of summons, writs and subpoenas, execution support enforcement papers, permits for going out of business sales. Supplements general government operations |
| FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | See schedule on opposite page Payment made as service is needed Daily None None None Office of the Sheriff – Civil Division with remittance to Clerk of Courts Finance & Records Department |

FISCAL HISTORY



| 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:

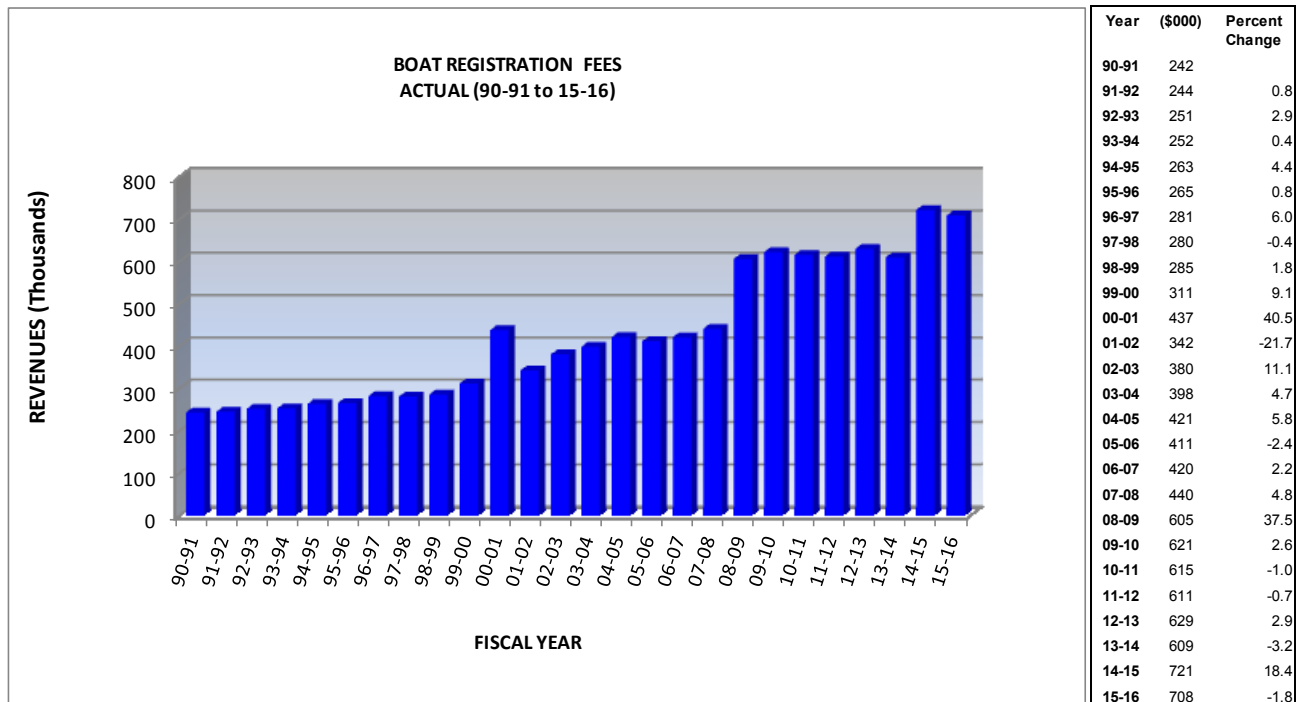
| | |
|---|---|
| Summons or Writs and Subpoenas and Executions | \$40.00 for each person |
| Writs except executions requiring a levy or seizure of property | \$50.00 in addition to the \$40.00 as stated in paragraph (a) F.S. 30.231 (b) |
| Witness Subpoenas: | \$40.00 for each witness to be served.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

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: ACCOUNT NUMBER: | General Fund CG5211500100.341511.9000 |
| SOURCE: USE: | Boat Owners Provides recreational channel marking, public launching facilities, and other boat-related activities for removal of vessels and floating structures deemed a hazard to public safety and health; for failure to comply with S. 327.33; and for manatee and marine protection and recovery. |
| FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | Ranges from \$13.50 TO \$289.88 in Lee County depending upon class (length) Boat Owners register vehicles with Tax Collector, who submits revenues to county. Payment for annual registration fee is due on registrant's birthday, or in the case of a company, in June of each year. Vehicles operated by Sea Explorers or Sea Scouts of the Boy Scouts, or the Association Marine Institutes, Inc. and commercial fishing vessels not powered by motor. Vessels registered in an individual's name expire on midnight of the first registered owner's birth date. Vessels registered in a company name expire on midnight, June 30 th . None 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% |

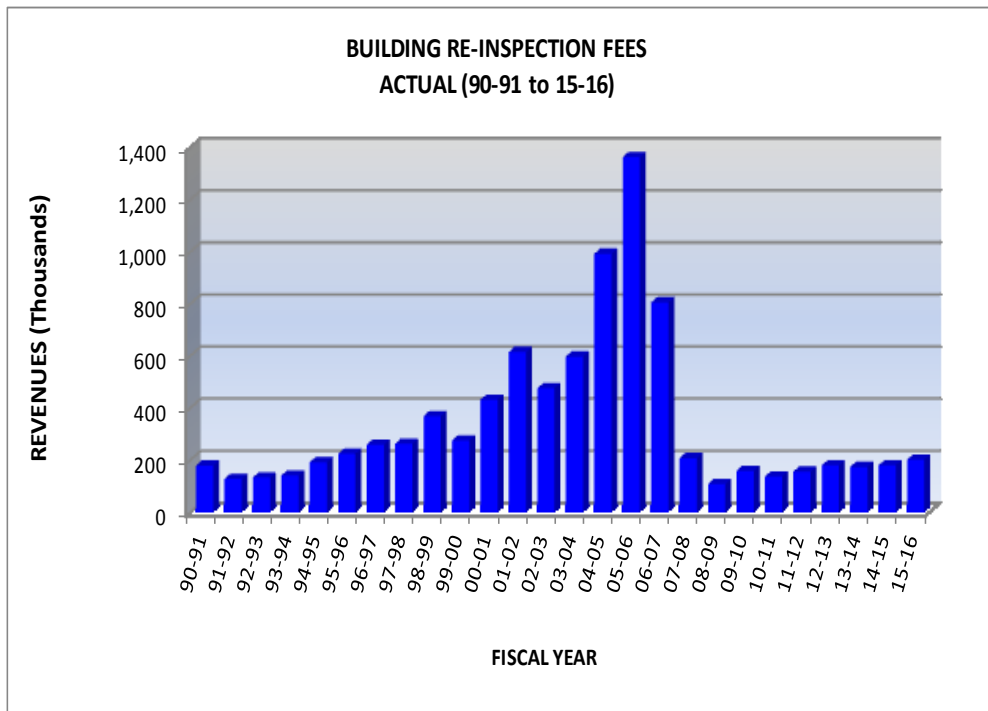
Vessel Registration Fees

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

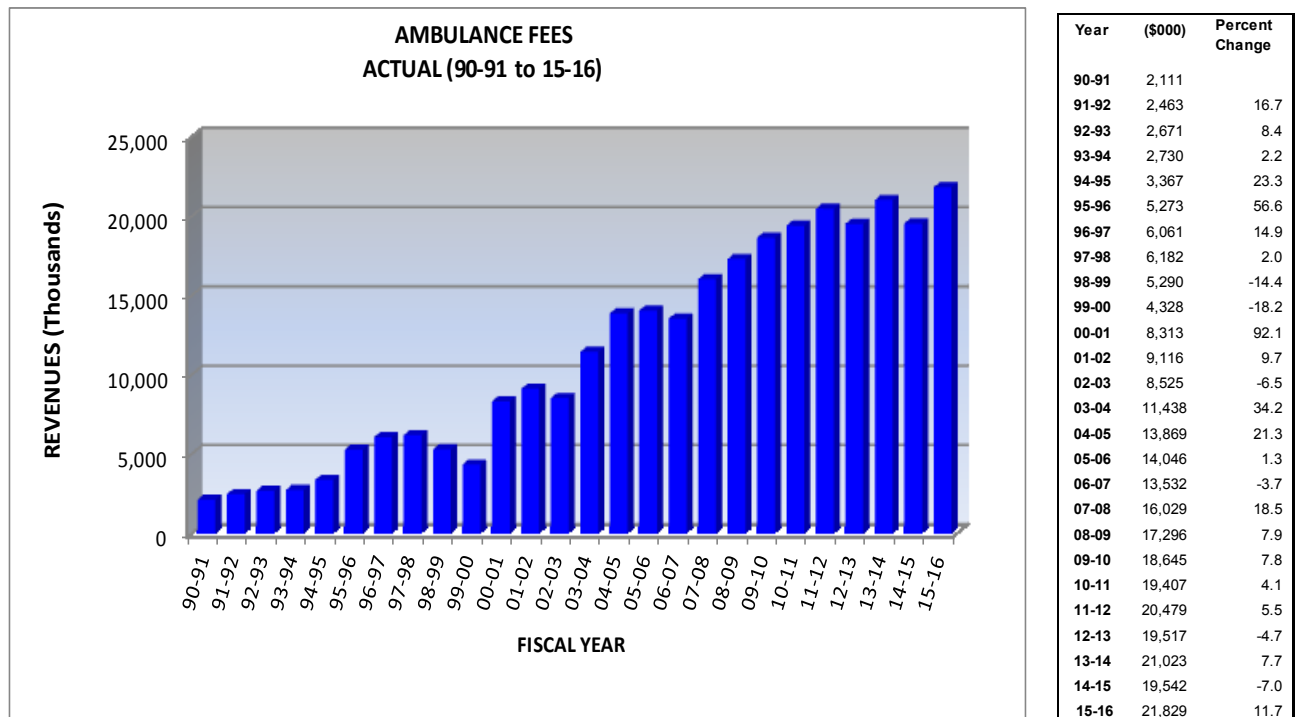
SPECIAL REQUIREMENTS:

None

REVENUE COLLECTOR:

Ambulance and Medical Billings, Inc. remits funds to Clerk of Circuit Court – Finance Division

FISCAL HISTORY



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 |

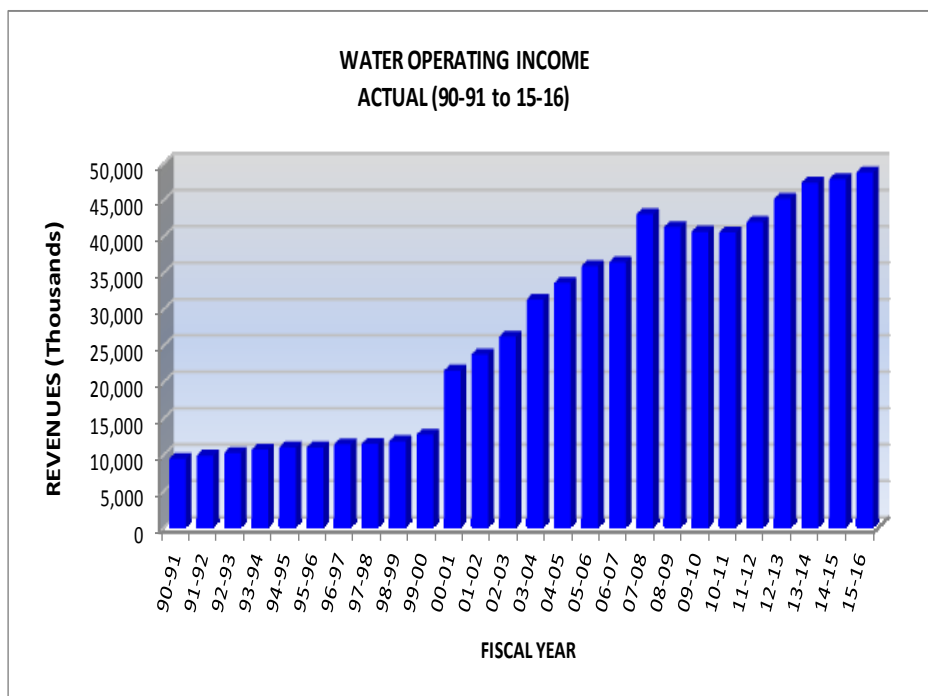
TREAT NON TRANSPORT FEES

| | |
|---|----------|
| 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: ACCOUNT NUMBER: | Water System Revenue OD5360048700.343300.9001 |
| SOURCE: USE: | Water users within the Lee County Utilities water system To cover cost of operations, maintenance, and deposits to the Sinking Funds, and Renewal/Replacement Funds. |
| 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

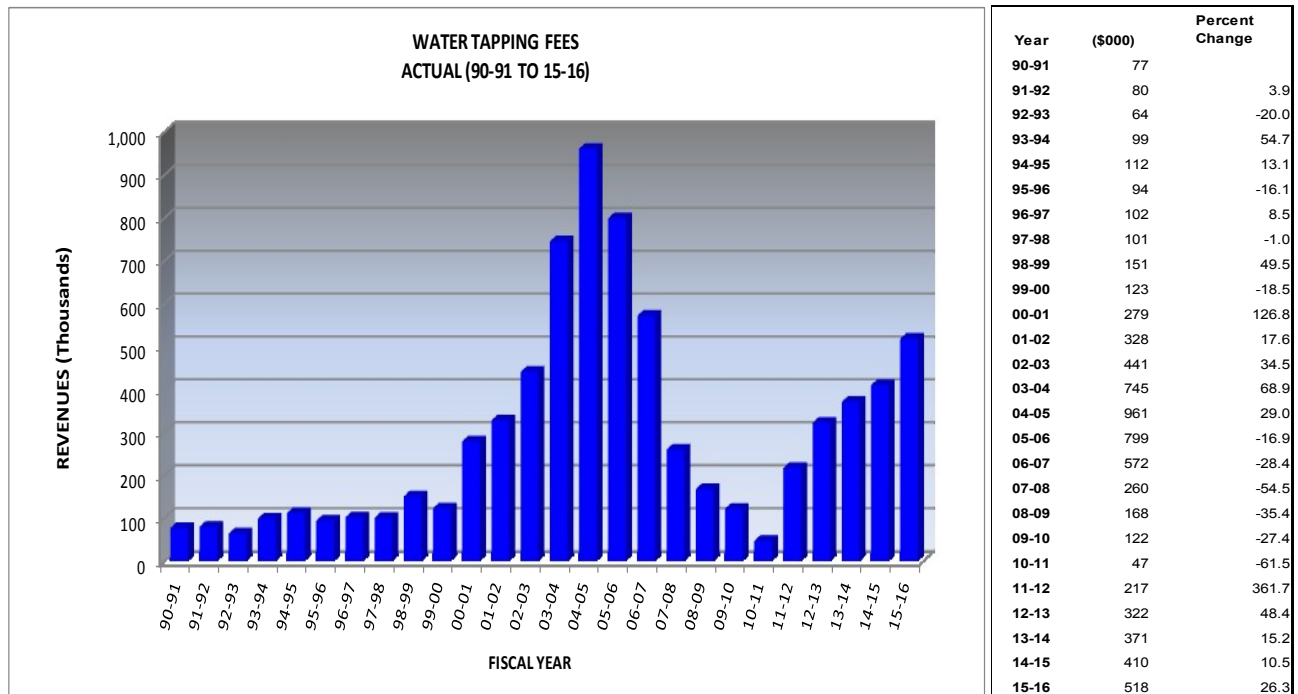
In the event that the South Florida Water Management District or other authority having jurisdiction declares a water shortage requiring mandatory curtailment to the extent of a 15% reduction in water usage, the water user charges listed above shall be increased 18%.

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:

Water System Revenue

ACCOUNT NUMBER:

GC5900048712.389400.9003, 9005

SOURCE:

New Users to the Lee County Utilities System

USE:

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

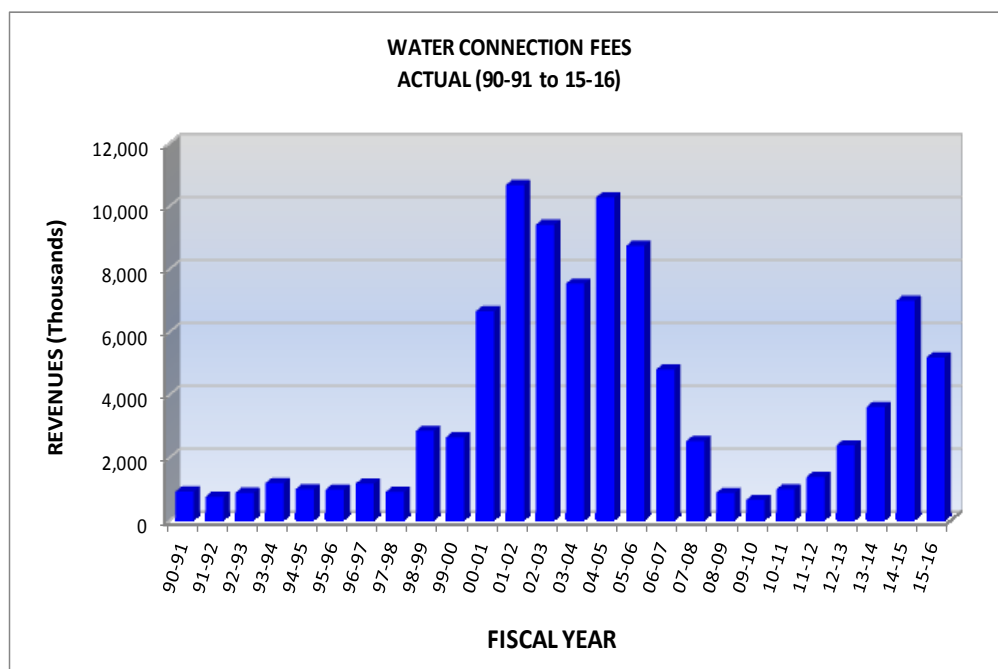
SPECIAL REQUIREMENTS:

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

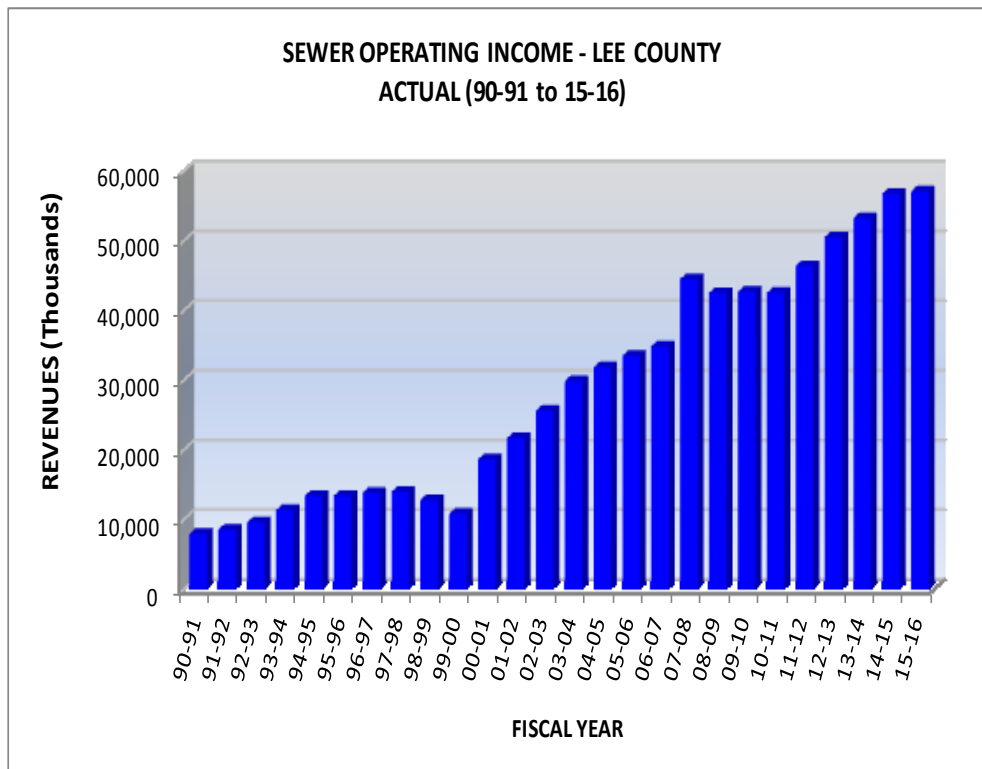
Residential connection (capacity) fees are based upon a table for Equivalent Residential Units (ERU'S). The actual connection fee is calculated by multiplying the number of ERU's designated times the class of the ERU. The connection fee is based upon the actual type of use or user category of each unit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

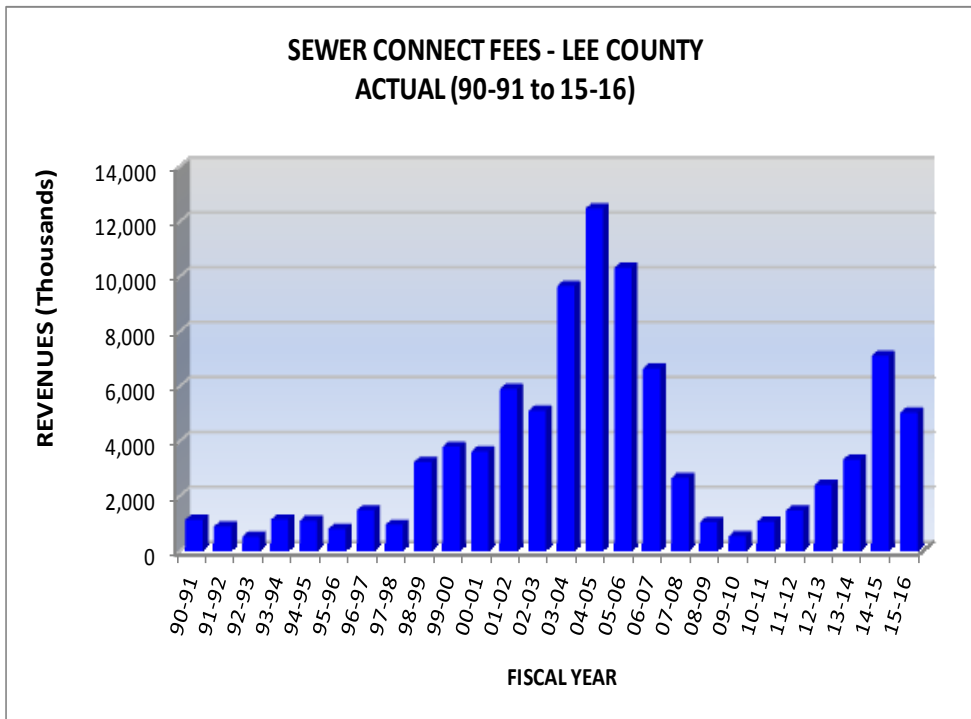
Calculated individually based upon estimates of wastewater discharges and the rate schedules listed above.

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: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | See schedules in External Fees Manual Payment is received from new buildings or structures that require sewer service within the system. No established pattern None None Monies are to be used only for system expansion and improvements caused by growth. Department of Lee County Utilities |

FISCAL HISTORY



| 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):

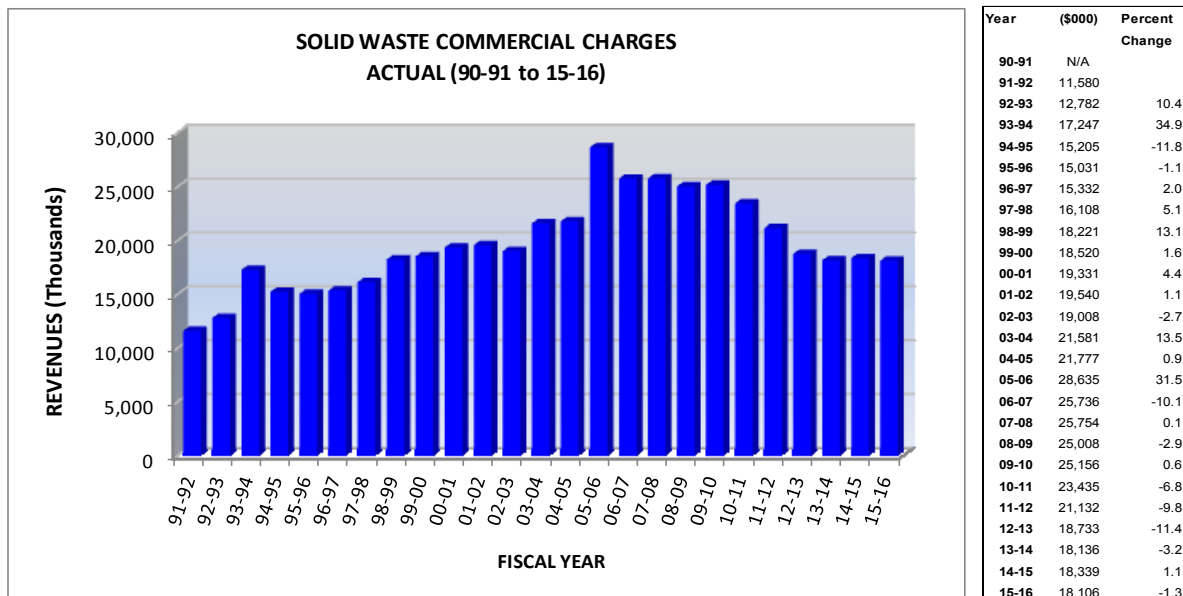
| <u>CLASSIFICATION</u> | <u>NO. OF ERU'S</u> | <u>Sewer Charge</u> |
|--|----------------------------|----------------------------|
| RESIDENTIAL SERVICE | | |
| Single Family | 1.00 | \$2,660 |
| Multi-Family | 0.80 | \$2,128 |
| Recreational Vehicle (Per Dwelling Unit) | 0.40 | \$1,064 |
| COMMERCIAL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



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:

Solid Waste Enterprise Operations

ACCOUNT NUMBER:

OB5340X4010X.343410.9001

SOURCE:

Residential customers of the mandatory garbage program.

USE:

Revenues are used to pay for hauler collection costs, disposal costs for residential garbage and horticultural waste and billing fees.

FEE SCHEDULE:

See schedule on following page. Rates vary depending upon franchise area.

METHOD OF PAYMENT:

Payments are made by the property owners to the Tax Collector. Payments are transferred from the Tax Collector to the Finance Department two (2) times per month during the months of November and December of the tax year being collected and one (1) time per month until the following November.

FREQUENCY OF COLLECTION:

Starting in FY98-99, payment is made annually with the property tax payment.

EXEMPTIONS:

Extreme rural properties.

EXPIRATION:

None

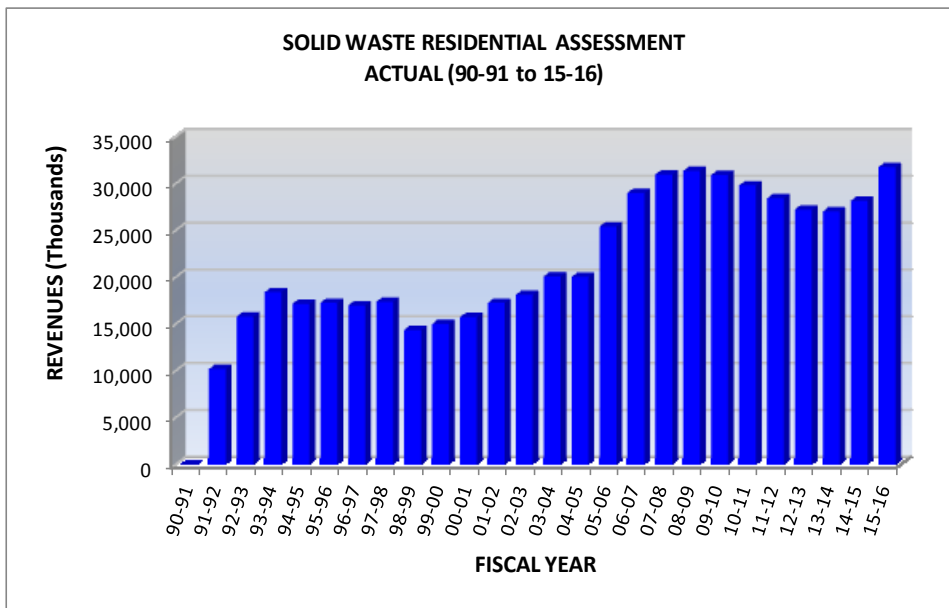
SPECIAL REQUIREMENTS:

None

REVENUE COLLECTOR:

Tax Collector

FISCAL HISTORY



| 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 |

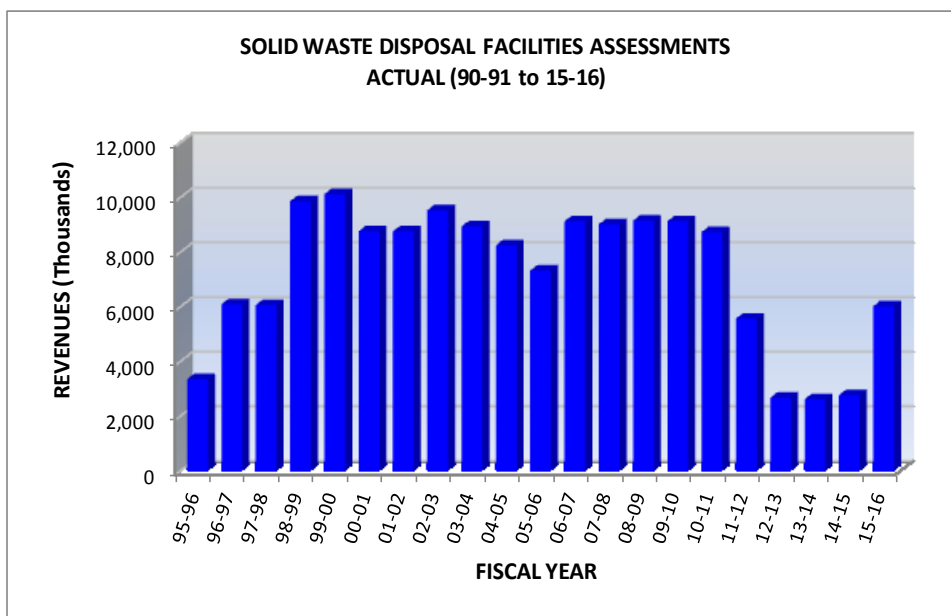
The Solid Waste disposal facilities assessment is charged to each household along with a \$2.40 per record billing fee (Tax Collector \$1.40; Property Appraiser \$1.00).

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.

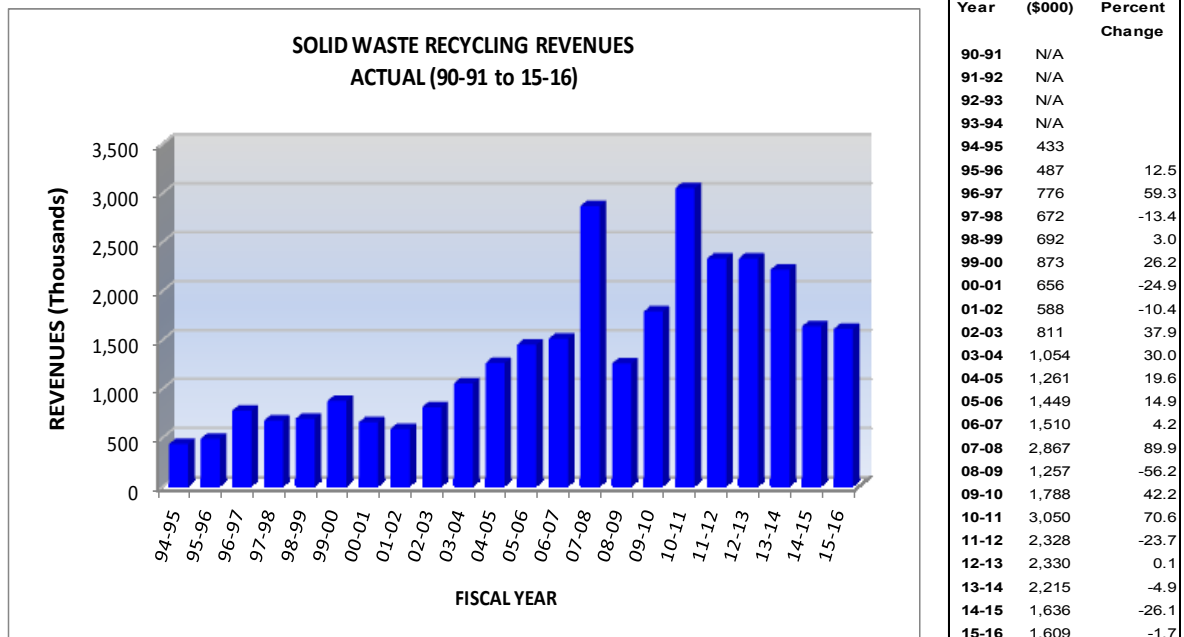
The individual revenue components for the collection and disposal of Solid Waste fees include:

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



SOLID WASTE RECYCLING REVENUES

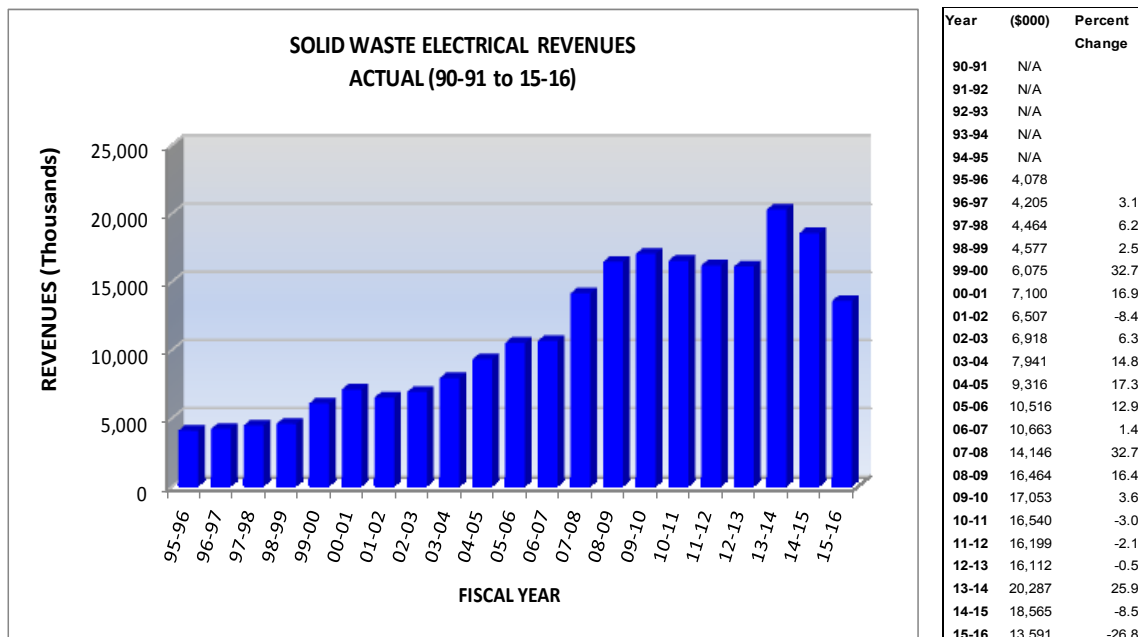
DISCUSSION

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: ACCOUNT NUMBER: | Solid Waste Enterprise Operations OB5340040100.343100.9000 |
| SOURCE: USE: | Electric sales from the Waste-to-Energy Facility via contract with Rainbow Energy Marketing Corp and Qualified Facility sales allowed under PURPA.. 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: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | As per contract Payments are made directly to the Solid Waste Division by check from Seminole Electric. Monthly None 12/31/2028 Approx. 10% of gross electrical revenue is transferred to Covanta Lee, Inc. Monthly, per Waste to Energy Service Agreement. Lee County Solid Waste Division |

FISCAL HISTORY



SOLID WASTE ELECTRICAL REVENUES

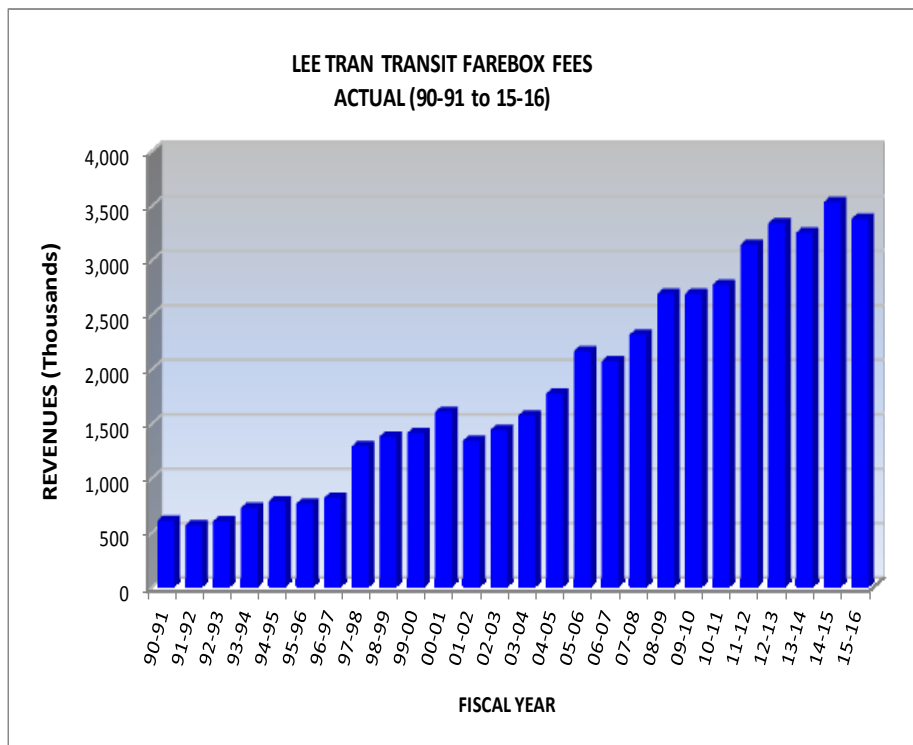
DISCUSSION

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 |

Trolley Only

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

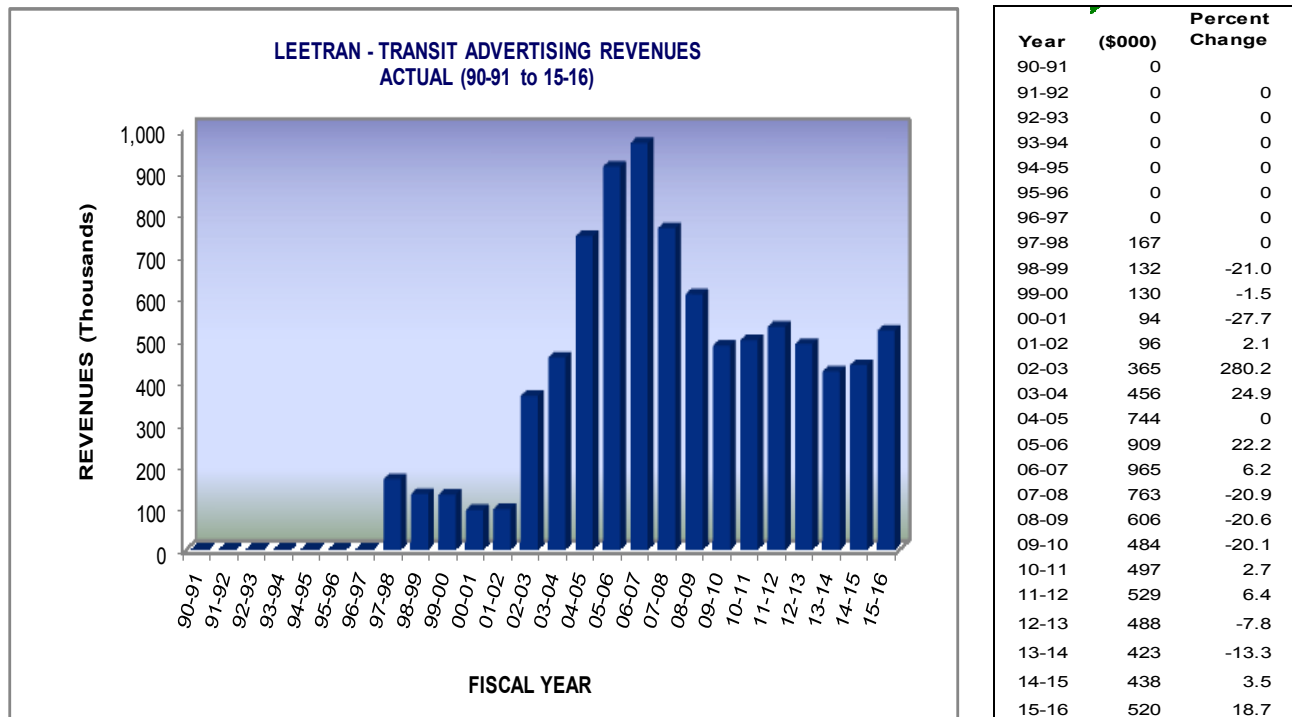
(*Must present driver with Medicare Card or Lee Tran ID card for 65 years or older, handicapped, youth under 18 or student) Children under 42" tall ride free.



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



LEETRAN ADVERTISING REVENUE

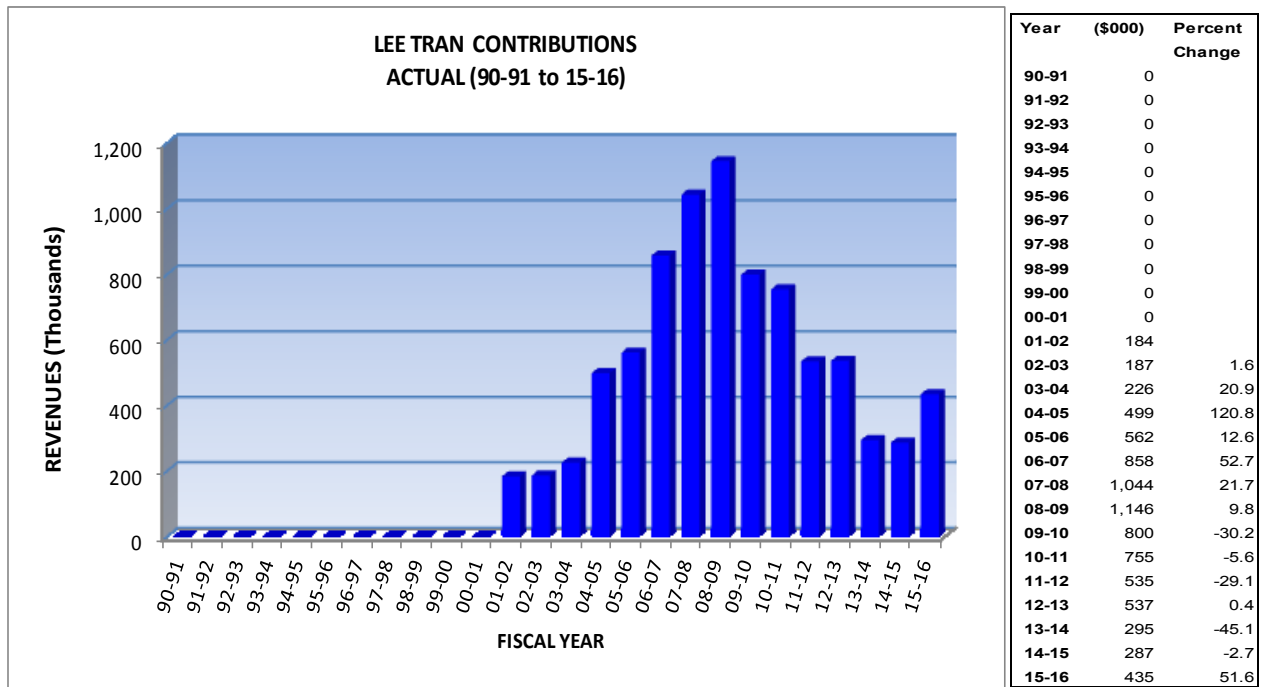
| |
|-------------------|
| DISCUSSION |
|-------------------|

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 K15440148600.337400.9001, 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

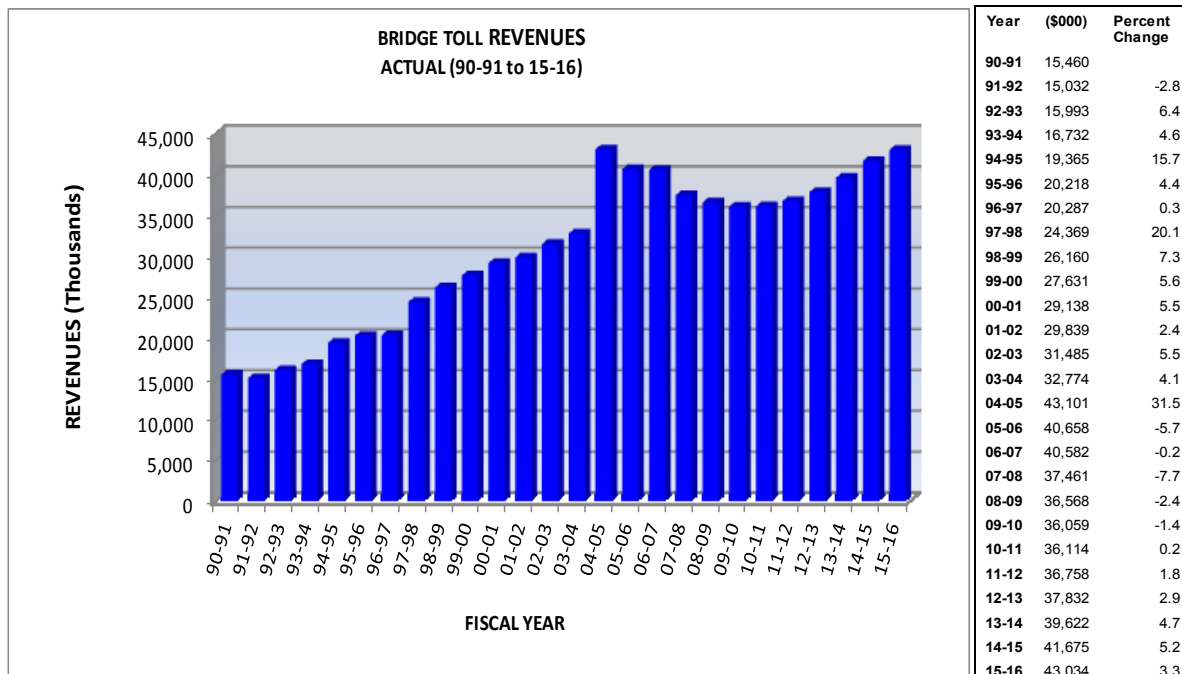
An Interlocal Agreement is negotiated with the municipalities each fiscal year for fixed route bus service. The contribution from FGCU is part of the Master Campus Development Order and funding is invoiced and received annually in the amount of 50% of the cost of bus service. The City of Bonita Springs 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: USE: | Sanibel Causeway, Cape Coral, and Midpoint Memorial Bridge Toll Facilities Revenues listed below are GROSS revenues prior to deductions for debt service, operating and maintenance and renewal and replacement requirements. Used to fund operating expenditures of the Sanibel Causeway facility, bond debt retirement, and payment to the City of Sanibel per Interlocal Agreement; and, operating expenditures/bond debt retirement for the Cape Coral and Midpoint Memorial Bridge road improvements associated with the Midpoint Memorial Bridge. |
| FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | See schedules on the following page Collections made in cash at the toll facilities and from sales of monthly ticket booklets, semi-annual and annual electronic toll collection discounts, and transponder sales. Daily State and local governmental vehicles None None Department of Transportation/Tax Collector, who remits funds to Clerk of Circuit Court – Finance Division |

FISCAL HISTORY



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 |

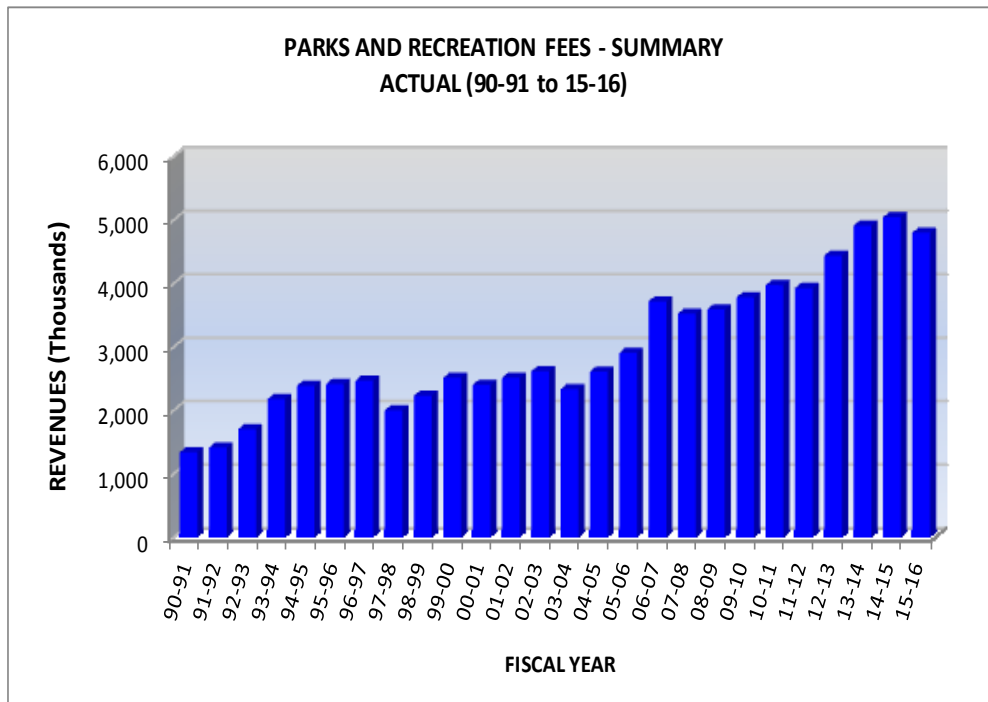
Lawsuits filed by the City of Sanibel and Save Our Bay Inc., in January 2004 delayed issuance of bonds for construction of a replacement to the Sanibel Causeway. The City of Sanibel lawsuit was settled on March 1, 2005 and Save Our Bay Inc. dismissed with prejudice on September 27, 2004. The Bonds (\$63,865,000)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

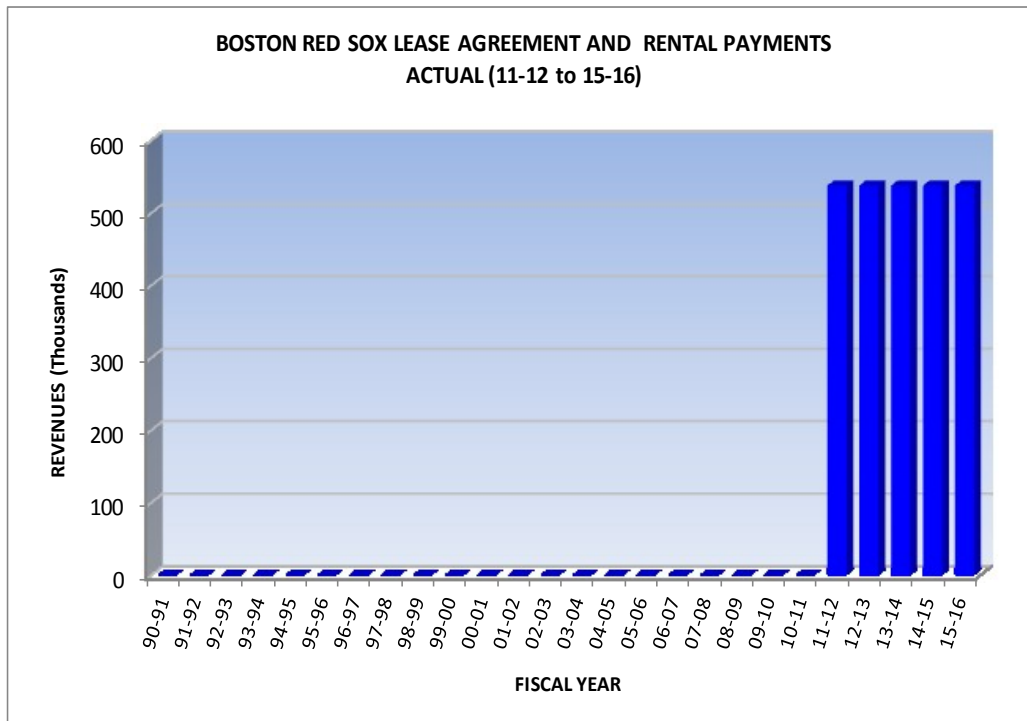
Revenues by Fund:

| 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.

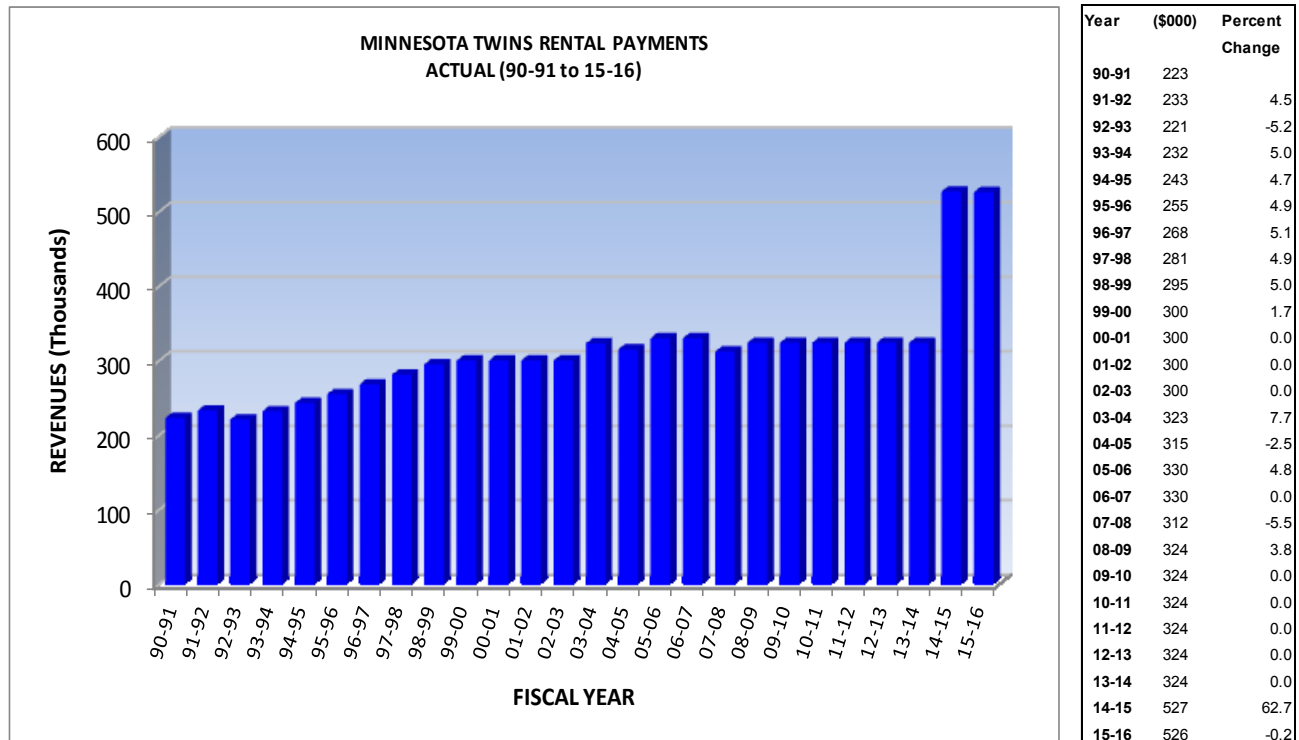
The complete schedule is listed below:

| 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: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | Original lease agreement called for minimum guaranteed rental of \$200,000 compounded at 5% annually up to \$300,000, plus a percentage rental based upon gross revenues from ticket sale, parking concession, and advertising Payment from Minnesota Twins Annually None None None 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.

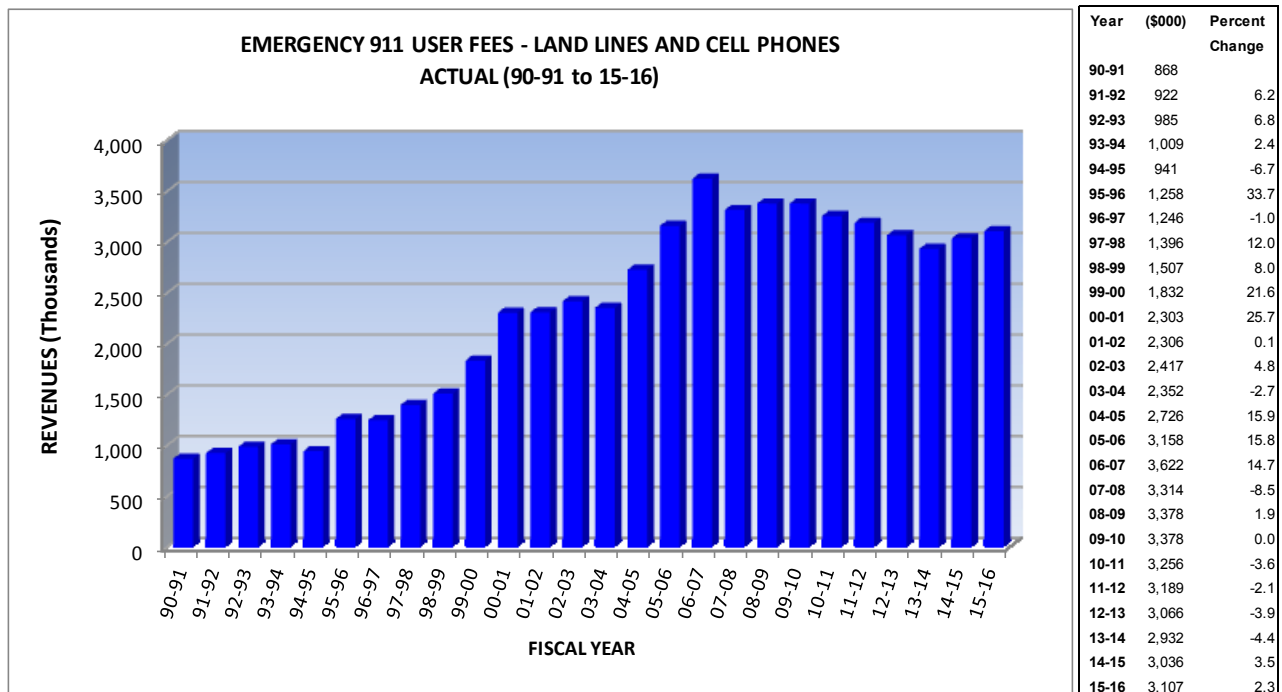
The rental revenues are initially deposited into the debt service account (Fund 22600) in which the Stadium bonds are retired. In addition, 13.4% of tourist tax receipts was originally deposited into this account. Excess funds after debt payments are transferred into a subfund (Fund 17401). A new rental 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: ACCOUNT NUMBER: | E-911 Implementation (9003 – Land Lines; 9007 – Wireless) KF5290115200.349000.9003; KF5290115200.349000.9007 |
| LEGAL AUTHORIZATION FOR COLLECTION: | Florida Statute 365.171 Resolution 07-08-102 |
| SOURCE: USE: | Telephone subscribers 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.

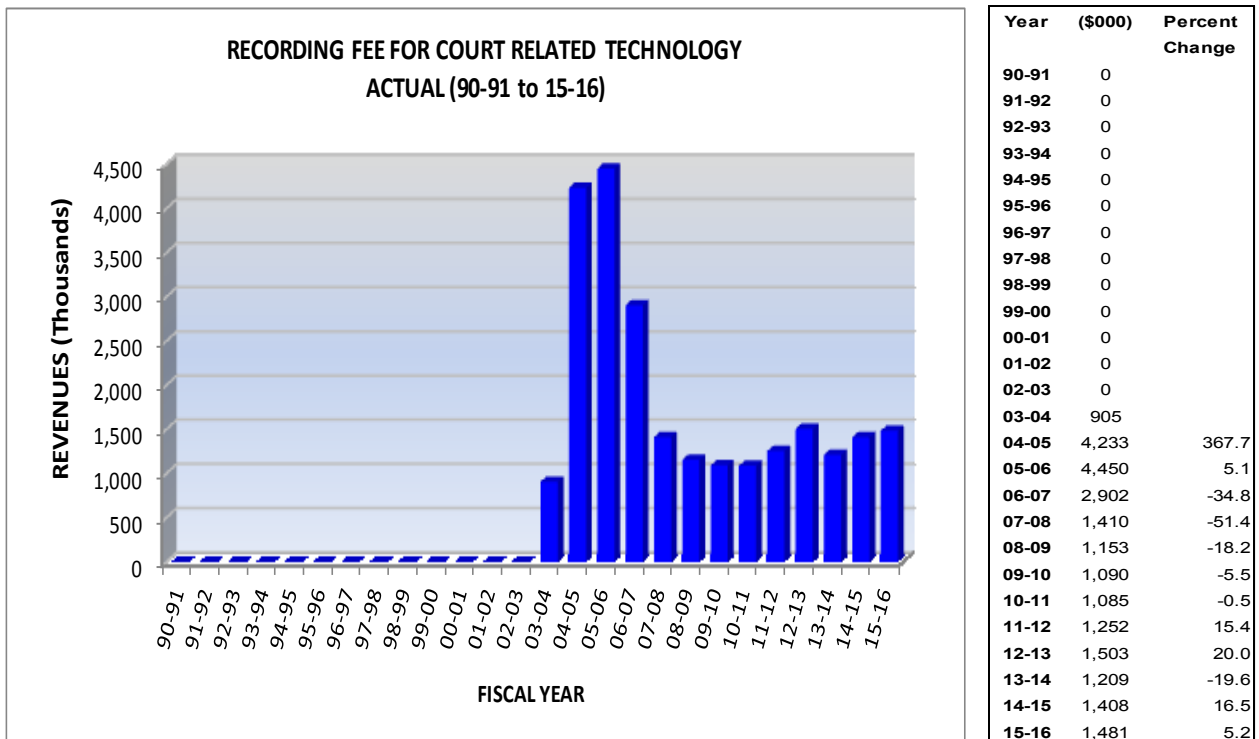
The 911 Board by consideration of the State Regulatory Affairs Committee has the option to raise the fee back to 50 cents if the prepaid collection does not meet the revenue neutral expectation.



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: ACCOUNT NUMBER: | General Fund GC5000010601.341160.9003;GC5000010601.348130.9003 |
| SOURCE: USE: | Lee County Monies are used toward improvement of court related technology. |
| FEE SCHEDULE: METHOD OF PAYMENT: FREQUENCY OF COLLECTION: EXEMPTIONS: EXPIRATION: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | \$2.00 per page for each instrument listed in Florida Statutes 28.222. Payable upon Court Order by Judge – Cash or Money Order Usually Monthly None None None Clerk of Circuit Court |

FISCAL HISTORY



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:

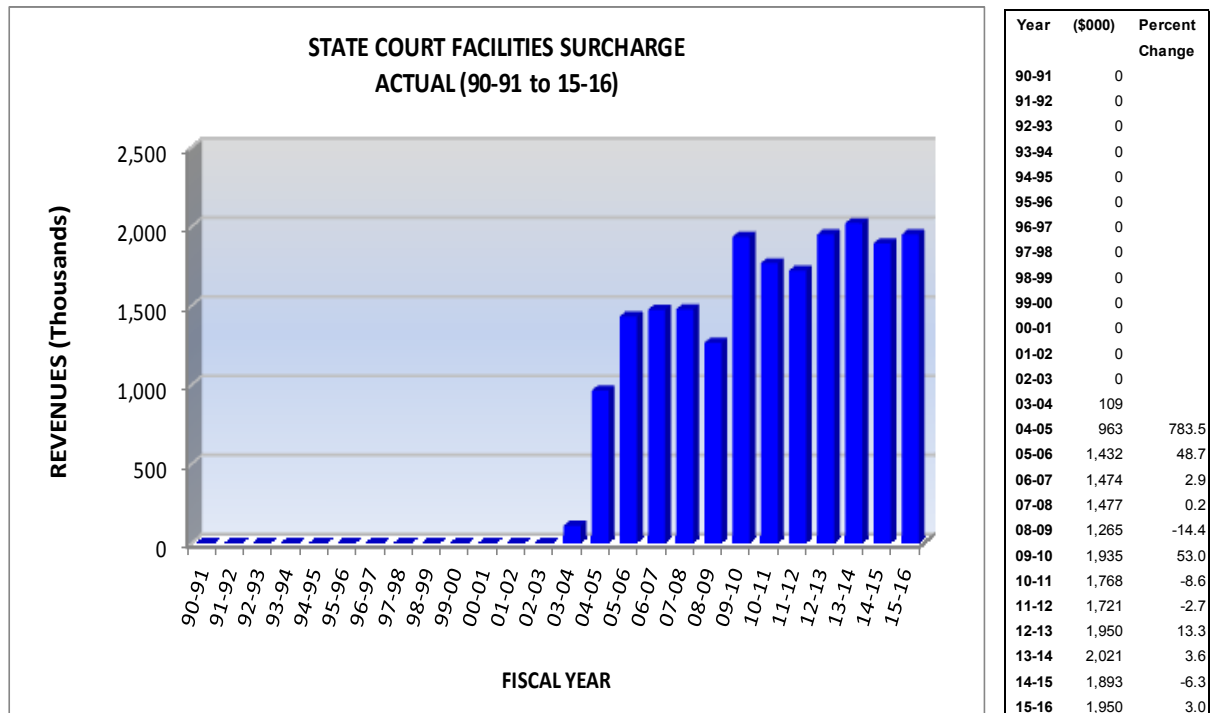
| | |
|-------------|--|
| \$0.10 | Florida Association of Court Clerks and Comptroller Inc. (Comprehensive Case Information System) |
| 1.90 | Public Records Modernization Trust Fund |
| <u>2.00</u> | Board of County Commissioners (to fund court related technology) |
| \$4.00 | |

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

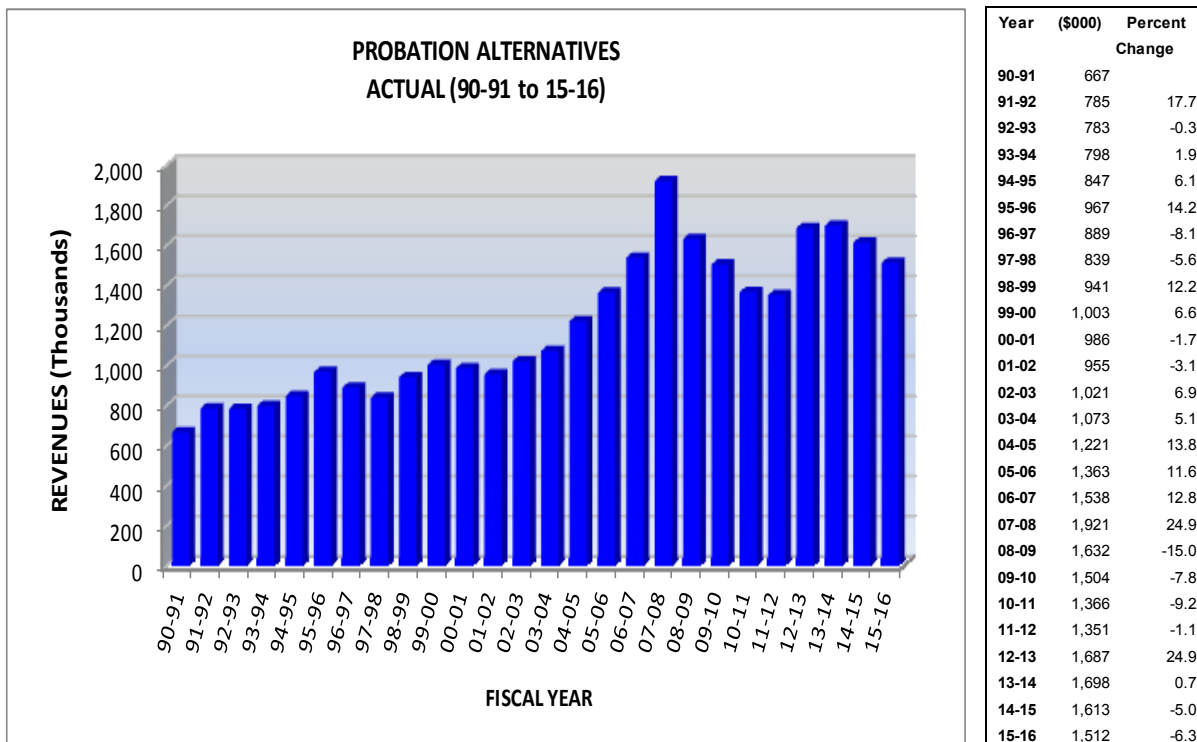
DISCUSSION

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

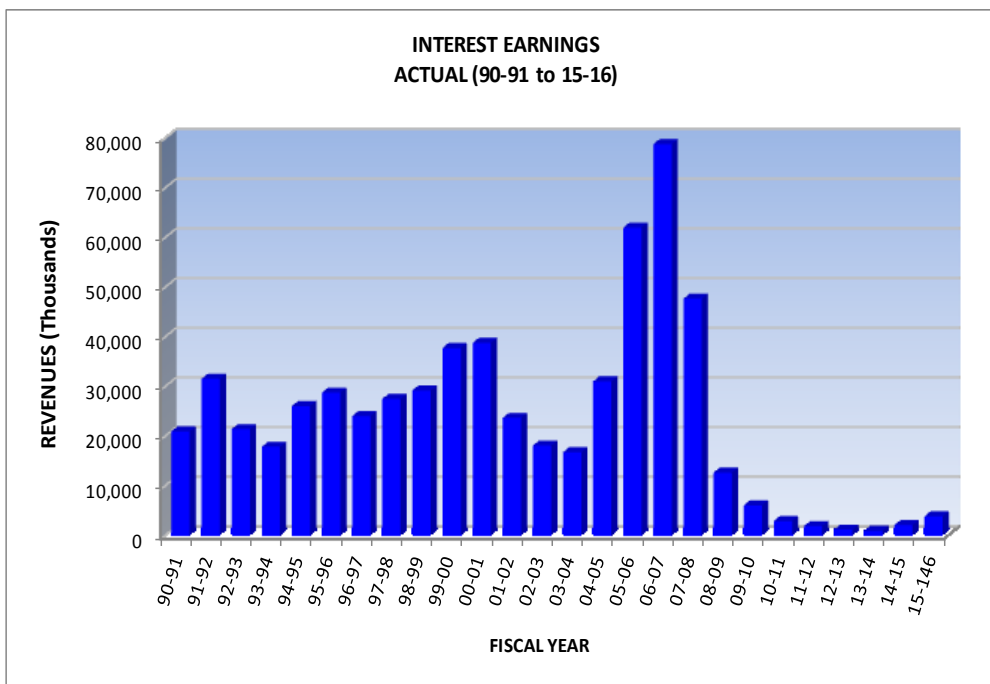
Funds in this category are primarily interest earnings and impact fees. Types of interest earnings include revenues on investments, contracts and notes, interest earnings of the Clerk of Court, Tax Collector, Sheriff, Property Appraiser and Supervisor of Elections. All interest earnings are listed together. 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

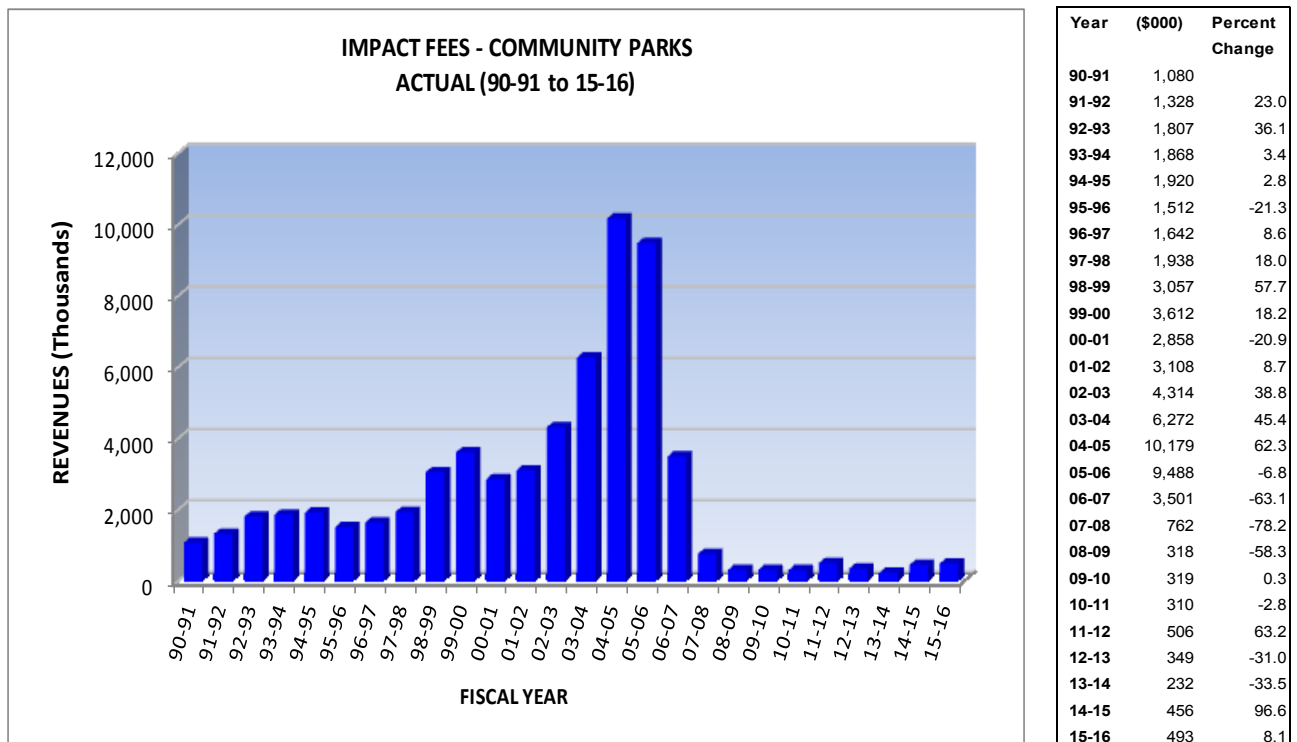
DISCUSSION

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



IMPACT FEES – COMMUNITY PARKS

| |
|------------|
| DISCUSSION |
|------------|

The current schedule is as follows:

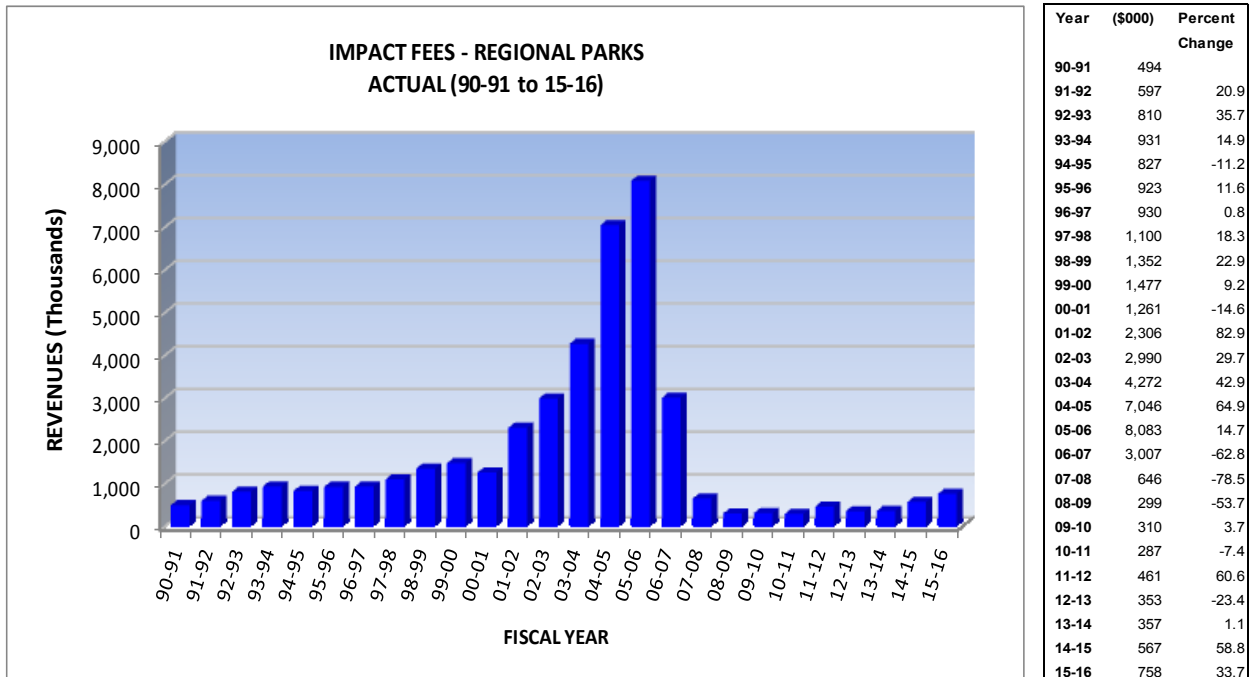
| | Adopted Impact Fee | Current Collection Rate |
|--|--------------------------|-------------------------------|
| | | 45% |
| Community Park, Per Dwelling Unit | | |
| Single Family Home | 780.00 | 351.00 |
| Multi-Family | 581.00 | 261.45 |
| Mobile Home, On Lot | 780.00 | 351.00 |
| Time Share | 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:

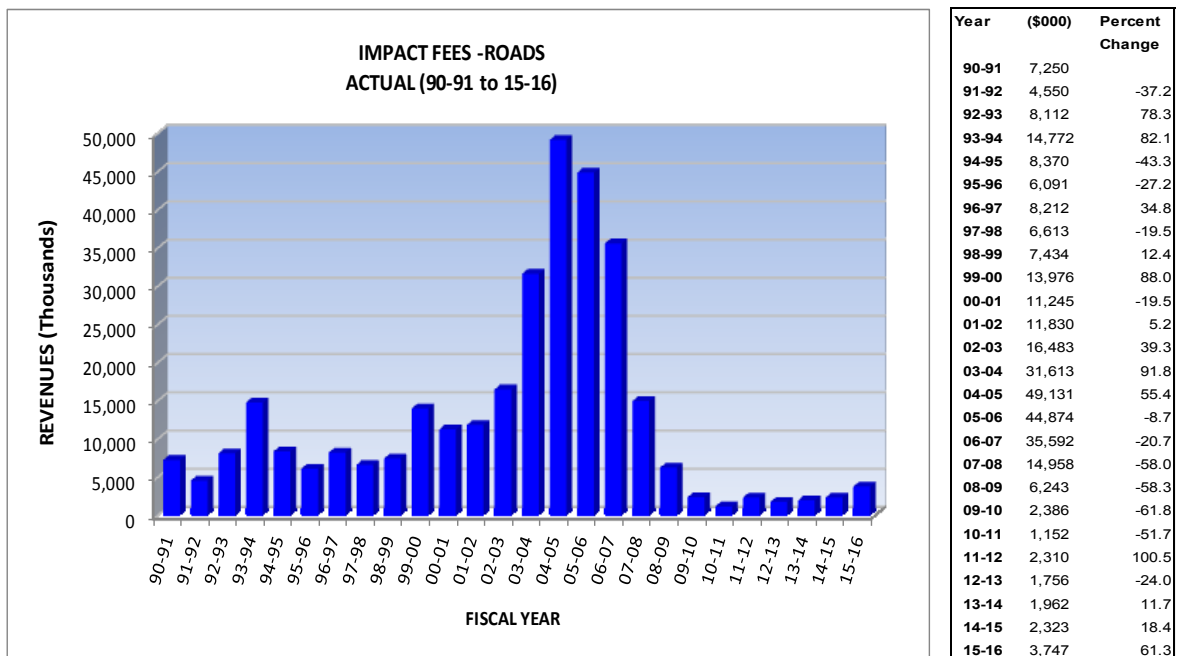
| | Adopted Impact Fee | Current Collection Rate |
|---|--------------------------|-------------------------------|
| | | 45% |
| Regional Park, Per Dwelling Unit | | |
| Single Family Home | 683.00 | 307.35 |
| Multi-Family | 508.00 | 228.60 |
| Mobile Home, On Lot | 683.00 | 307.35 |
| Time Share | 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: ACCOUNT NUMBER: | Road Impact Fees GC50000188XX.324310.9001 (18801 to 18825 and 61002, 61102) GC50000188XX.324320.9001 (18801 to 18825 and 61002, 61102) |
| SOURCE: USE: | Building Permit applications Road 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 – ROADS

| |
|------------|
| DISCUSSION |
|------------|

The current schedule is as follows:

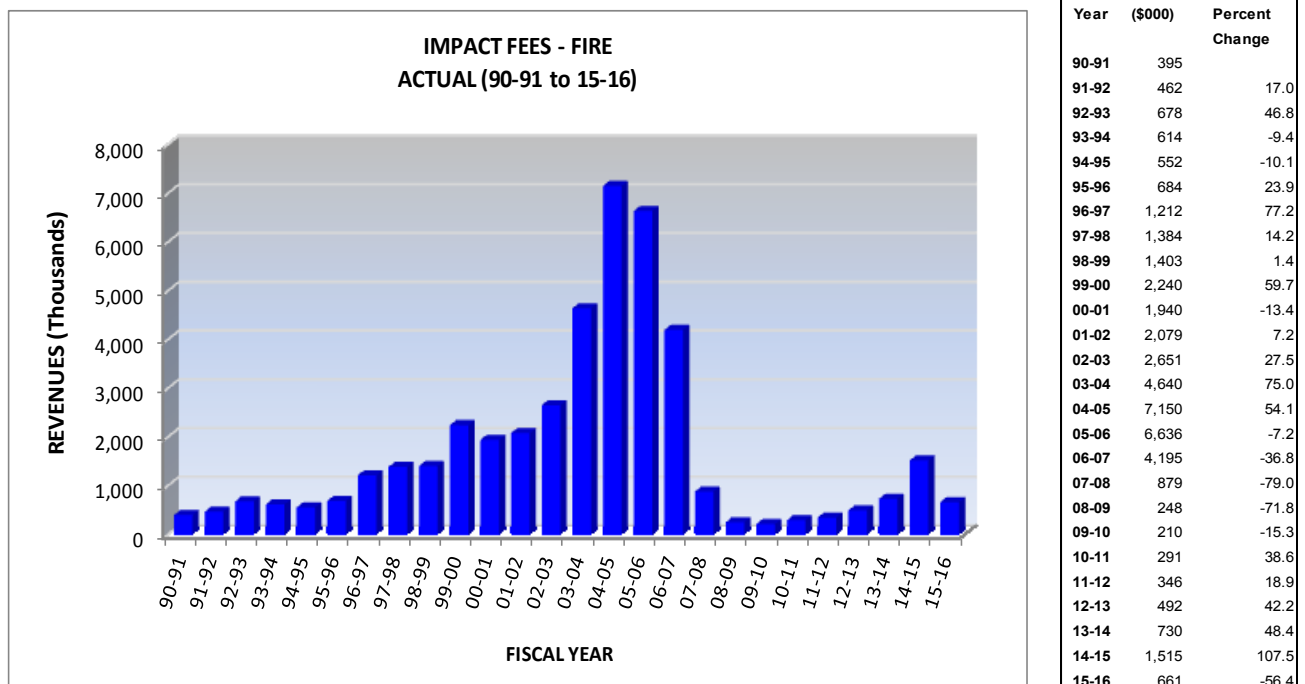
| | Adopted Impact Fee | Current Collection Rate |
|---|--------------------------|-------------------------------|
| | | 45% |
| Roads, Per Dwelling Unit | | |
| Single Family Home | 6,458 | 2,906.10 |
| Multi-Family | 4,517 | 2,032.65 |
| Mobile Home, On Lot | 6,458 | 2,906.10 |
| Elderly/Disabled 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



IMPACT FEES – FIRE

| |
|------------|
| DISCUSSION |
|------------|

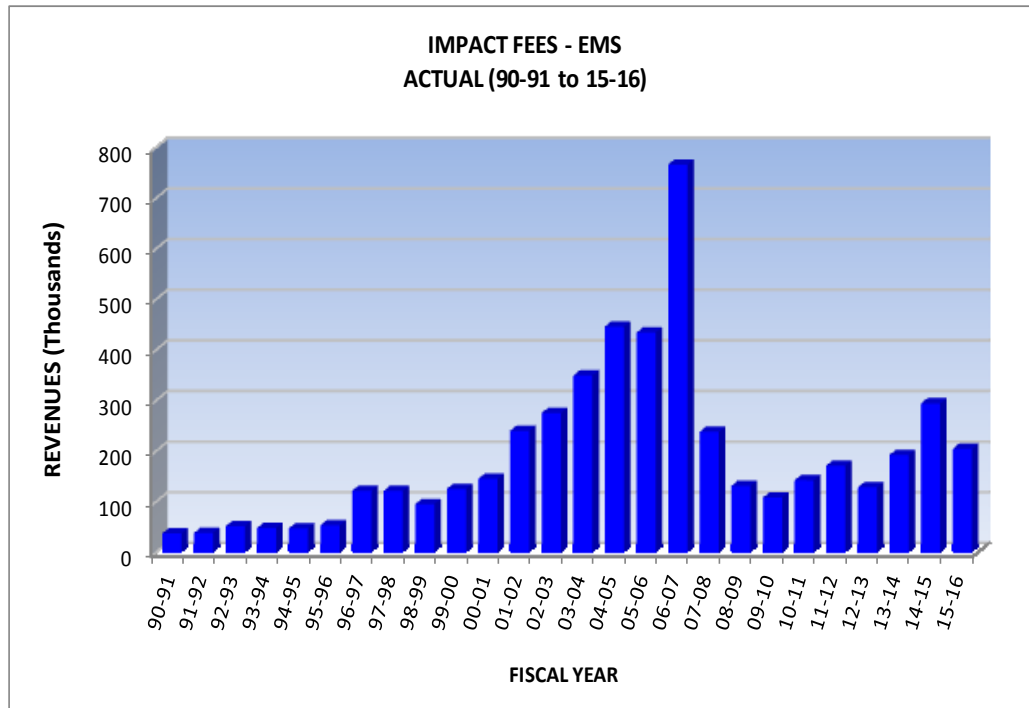
| | SFR MH LOT | MULTI FAMILY | MOBILE RV PARKS | HOTEL MOTEL | RETAIL | OFFICE | PUBLIC INSTIT. | GEN INDUST | PUBLIC WHSE |
|------------------------|------------------|-----------------|-----------------------|----------------|----------|----------|-------------------|---------------|----------------|
| 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: | EMS Impact Fees |
| ACCOUNT NUMBER: | GC500000XXXXX.324110.9001 & GC500000XXXXX.324120.9001 |
| SOURCE: | Building Permit Applications |
| USE: | Fire District Improvements - Public Safety |
| FEE SCHEDULE: | See schedule on opposite page |
| METHOD OF PAYMENT: | A prerequisite for the issuance of a building permit |
| FREQUENCY OF COLLECTION: | 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 REQAUREMENTS: | 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:

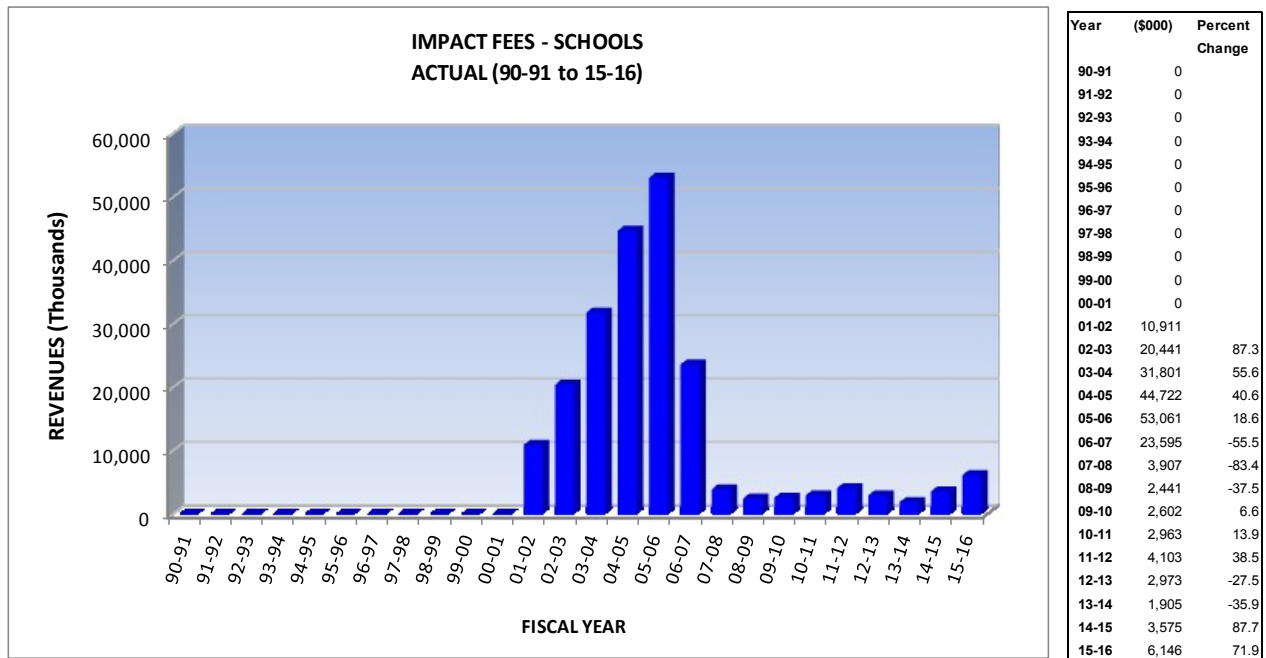
| | Adopted Impact Fee |
|---|--------------------------|
| <hr/> | |
| EMS, Per Dwelling Unit (no reduction by Ord 15.04) | |
| Single Family Home | 50.00 |
| Multi-Family | 37.00 |
| Mobile Home, On Lot | 50.00 |
| Hotel/Motel | 30.00 |
| MH/RV in Park | 34.00 |
| Non-Residential EMS, per 1,000 SQ 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: SPECIAL REQUIREMENTS: REVENUE COLLECTOR: | 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 Board of County Commissioners approves fees, pending two public hearings 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% |
| <hr/> | | |
| 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> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> |
| General | 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 | 4.1506 | 4.1506 | 4.1506 | 4.1506 | 4.1506 | 4.1506 | 4.1506 | 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> | <u>FY06-07</u> | <u>FY07-08</u> | <u>FY08-09</u> | <u>FY09-10</u> | <u>FY10-11</u> | <u>FY11-12</u> | <u>FY12-13</u> | <u>FY13-14</u> | <u>FY14-15</u> | <u>FY15-16</u> |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <u>Countywide Millages:</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> | <u>Millage</u> |
| <u>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 Improvemnt | 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)



DR-403, R. 6/11
FAC Rule 12D-16.002

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

044

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 | 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.) | 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 | 40 |
| 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 | 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:

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 | Column 2 |
|----|---------------------------|----------------------|--------------------------|
| | | Real Property | Personal Property |
| | | Parcels | 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

012

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 | Column 2 |
|----|---------------------------|----------------------|--------------------------|
| | | Real Property | Personal Property |
| | | Parcels | 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

004

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

006

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 | 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.) | 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

008

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 | Column II | Column III | Column IV | |
|---|--|---|-------------------|-----------------------------|----------------|----|
| | | Real Property Including Subsurface Rights | Personal Property | Centrally Assessed Property | Total Property | |
| 1 | Just Value (193.011, F.S.) | 2,013,256,281 | 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

009

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

| 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.) | 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

017

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 | 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:

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

018

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 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

157

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

| 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.) | 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

031

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

| 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.) | 6,668,668,194 | 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

014

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 | 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.) | 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

079

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 | Column II | Column III | Column IV | |
|---|--|---|-------------------|-----------------------------|----------------|----|
| | | Real Property Including Subsurface Rights | Personal Property | Centrally Assessed Property | Total Property | |
| 1 | Just Value (193.011, F.S.) | 5,242,859,470 | 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

029

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

| 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.) | 6,739,158,943 | 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

032

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 | 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.) | 3,953,757,019 | 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

033

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 | 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.) | 3,953,757,019 | 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

035

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

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

039

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

050

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

051

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 | 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.) | 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

053

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 | 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.) | 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 | 40 |
| 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 | 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 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

059

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

063

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 | Column II | Column III | Column IV | |
|---|--|---|-------------------|-----------------------------|----------------|----|
| | | Real Property Including Subsurface Rights | Personal Property | Centrally Assessed Property | Total Property | |
| 1 | Just Value (193.011, F.S.) | 2,770,876,994 | 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

077

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

080

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

268

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 | Column II | Column III | Column IV | |
|---|--|---|-------------------|-----------------------------|----------------|----|
| | | Real Property Including Subsurface Rights | Personal Property | Centrally Assessed Property | Total Property | |
| 1 | Just Value (193.011, F.S.) | 5,242,859,470 | 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

110

Value Data

Taxing District

SFWMD-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 | 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.) | 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

085

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

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

088

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

| 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.) | 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

118

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

092

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 | 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.) | 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

340

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

098

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 | 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.) | 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

Lee COUNTY

Date Certified: **October 9, 2015**

SHEET NO. **1** OF **1**

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

- | | | | |
|---|---|--|--|
| <p>A.</p> <p>1. Municipal Levy</p> <p>2. Municipality Levying for a Dependent Special District that is Municipal Wide</p> <p>3. Municipality Levying for a Dependent Special District that is Less than Municipal Wide</p> <p>4. Municipal Levy Less Than Municipal Wide</p> <p>NOTICE: All Independent Special Districts should be reported on DR-403 CC</p> | <p>B.</p> <p>1. Operating Millage</p> <p>2. Debt Service Millage</p> <p>3. Non-Ad Valorem Assessment Rate / Basis</p> | <p>C.</p> <p>1. Millage Subject to a Cap</p> <p>2. Millage not Subject to a Cap</p> <p>3. Non-Ad Valorem Assessment Rate / Basis</p> | <p>D.</p> <p>1. Non-Voted Millage</p> <p>2. Voted Millage</p> <p>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 |

Lee COUNTY

Date Certified: October 9, 2015

SHEET NO. 1 OF 1

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

- | | | | | |
|---|--|--|--|--|
| <p>A.</p> <ol style="list-style-type: none"> 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>B.</p> <ol style="list-style-type: none"> 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>C.</p> <ol style="list-style-type: none"> 1. Operating Millage 2. Debt Service Millage 3. Non-Ad Valorem Assessment Rate/Basis | <p>D.</p> <ol style="list-style-type: none"> 1. Millage Subject to a Cap 2. Millage Not Subject to a Cap 3. Non-Ad Valorem Assessment | <p>E.</p> <ol style="list-style-type: none"> 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.</p> <ol style="list-style-type: none"> 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>B.</p> <ol style="list-style-type: none"> 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>C.</p> <ol style="list-style-type: none"> 1. Operating Millage 2. Debt Service Millage 3. Non-Ad Valorem Assessment Rate/Basis | <p>D.</p> <ol style="list-style-type: none"> 1. Millage Subject to a Cap 2. Millage Not Subject to a Cap 3. Non-Ad Valorem Assessment | <p>E.</p> <ol style="list-style-type: none"> 1. Non-Voted Millage 2. Voted Millage 3. Non-Ad Valorem Assessment |
|---|--|--|--|--|

The codes listed above are intended to describe the nature of the taxing authority and the type of millage. Enter the appropriate number in each of the five code columns. Be as descriptive as possible; separately list each taxing authority in your county according to the characteristics above. List all county commission millages first, then, all school district millages, all dependent special district millages, including municipal service taxing unit millages, and all independent special district millages, including water management district and basin millages. **Millages with like characteristics, i.e. voted or non-voted, county-wide or less than county-wide, should be listed together within the above categories. Total all taxes levied.** All voter approved debt payments should be specified and listed with the appropriate taxing authority or special district. Round all amounts to the nearest whole dollar. List all non-ad valorem assessments that are included on the tax rolls. A separate levy entry should be reported for each DR-420, DR-420S and DR-420DEBT form provided to a taxing authority.

| CODES | | | | | NAME OF TAXING AUTHORITY, AND NATURE OF SPECIAL LEVY, IF APPLICABLE | MILLAGE or other Basis of Levy | TOTAL TAXABLE VALUE | TAXABLE VALUE EXCLUDED FROM LEVY PURSUANT TO §197.212 F.S. | TOTAL TAXES LEVIED | PENALTIES UNDER §193.072 |
|-------|---|---|---|---|--|--------------------------------------|------------------------|---|-----------------------|-----------------------------|
| A | B | C | D | E | | | | | | |
| 3 | 2 | 1 | 1 | 1 | ALVA FIRE | 3.0000 | 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 |

Lee

COUNTY

Date Certified: October 9,2015

SHEET NO. 1 OF 2

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> |
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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 | 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 |

Lee

COUNTY

Date Certified: October 9, 2015

SHEET NO. 2 OF 2

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

- | | | | | |
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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 |

Lee

COUNTY

Date Certified: October 9, 2015

SHEET NO. 2 OF 4

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 |

Lee

COUNTY

Date Certified: October 9, 2015SHEET NO. 4 OF 4**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 | | | | | | | |
| 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 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 Dist. | 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 | |

Lee

COUNTY

Date Certified: October 9, 2015

SHEET NO. 1 OF 1

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 | | | | | | |
| | | | | | 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 | |