

**CITY OF SANIBEL  
RESOLUTION 26-001**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SANIBEL DECLARING ITS INTENT TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS FOR THE SANIBEL HARBOURS INLET DREDGING ASSESSMENT DISTRICT IN ACCORDANCE WITH SECTION 197.3632, FLORIDA STATUTES; STATING THE NEED FOR THE LEVY; PROVIDING A LEGAL DESCRIPTION OF THE PROPERTY SUBJECT TO THE LEVY; PROVIDING FOR A PUBLIC HEARING AND NOTICE THEREOF; PROVIDING FOR TRANSMITTAL OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Sanibel (City) is a Florida municipal corporation vested with home rule powers pursuant to Article VIII, Section 2(b) of the Florida Constitution, the Sanibel Charter, and general law; and

**WHEREAS**, the City has the authority to create special assessment districts for the purposes of funding public improvements and services, including stormwater and flood control facilities, services, and projects, pursuant to general law; and

**WHEREAS**, On December 16, 2025, pursuant to Chapter 170, Florida Statutes, the Sanibel City Council approved Resolution 25-073 (attached hereto and incorporated herein) establishing the Sanibel Harbours Inlet Dredging Assessment District for the purpose of as-needed dredging of the Sanibel Harbours Inlet; and

**WHEREAS**, Resolution 25-073, in part, provides for a recurring non-ad valorem annual assessment of \$586.23, for all parcels within the established Sanibel Harbours Inlet Dredging Assessment District for the purpose of as-needed dredging of the Sanibel Harbours Inlet; and

**WHEREAS**, Section 197.3632, Florida Statutes, authorizes local governments to collect non-ad valorem assessments using the uniform method of collection, provided the local government adopts a resolution declaring such intent and complies with the notice and hearing requirements set forth therein; and

**WHEREAS**, the City intends to use the uniform method of collecting non-ad valorem assessments to collect the reoccurring annual assessments for the Sanibel Harbours Inlet Dredging Assessment District with a commencement date of October 1, 2026; and

**WHEREAS**, the City, the Lee County Property Appraiser, and the Lee County Tax Collector have agreed that the City may adopt this Resolution at a public hearing before March 1, 2026, in conformance with Section 197.3632(3)(a), Florida Statutes; and

**WHEREAS**, in accordance with Section 197.3632(3)(a), Florida Statutes, notice of the City's intent to use the uniform method of collection for the recurring non-ad valorem annual assessment of \$586.23, for all parcels within the established Sanibel Harbours Inlet Dredging Assessment District, was published once a week for four (4) consecutive weeks in a newspaper of general circulation within the City; and

**WHEREAS**, the City Council held a duly advertised public hearing and considered all comments from interested persons prior to the adoption of this Resolution; and

**WHEREAS**, the City Council finds that it is in the best interests of the City and its residents and property owners to utilize the uniform method of collection for recurring non-ad valorem annual assessment for all parcels within the established Sanibel Harbours Inlet Dredging Assessment District.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SANIBEL, FLORIDA;**

**SECTION 1. FINDINGS.** The above recitals are true and correct and are hereby incorporated as findings.

**SECTION 2. DECLARATION OF INTENT.**

- (a) The City Council hereby declares its intent to use the uniform method of collection authorized by Section 197.3632, Florida Statutes, for the collection of recurring non-ad valorem annual assessment of \$586.23, for all parcels within the established Sanibel Harbours Inlet Dredging Assessment District, with a commencement date of October 1, 2026.
- (b) A legal description of the boundaries of the properties that are subject to such assessments, is attached hereto as **Exhibit A** and incorporated herein by reference.

**SECTION 3. TRANSMITTAL TO COUNTY OFFICIALS.** The City Manager, or designee, is hereby directed to furnish certified copies of this Resolution, together with proof of publication of the notice of intent, to the Lee County Property Appraiser and the Lee County Tax Collector in accordance with Section 197.3632(3)(a), Florida Statutes, by March 10, 2026.

**SECTION 4. SERVABILITY.** If any provision of this Resolution is held to be invalid, illegal, or unenforceable, such invalidity shall not affect the validity or enforceability of the remaining provisions, which shall remain in full force and effect.

**SECTION 5.** Effective date. This Resolution shall take effect immediately upon adoption.

**PASSED IN OPEN AND REGULAR SESSION OF THE CITY COUNCIL OF THE CITY OF SANIBEL, FLORIDA, THIS 13TH DAY OF JANUARY 2026.**

Attest:

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Scotty Lynn Kelly, City Clerk

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Mike Miller, Mayor

Approved as to form and legality:

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John D. Agnew, City Attorney

Date filed with City Clerk: \_\_\_\_\_

Vote of Council Members:

Miller	_____
Smith	_____
DeBruce	_____
Henshaw	_____
Johnson	_____

## EXHIBIT A

## AREAS SUBJECT TO ASSESSMENT

Any parcel with an existing dock, mooring space, berthing slip or the like, or the ability to legally place such a structure on the parcel within the area shown on the image below and listed in the "Final Assessment Roll" provided in Sanibel City Council Resolution 25-073.



**"SANIBEL HARBOURS INLET DREDGING ASSESSMENT DISTRICT"  
FINAL ASSESSMENT ROLL**

STRAP	OWNER NAME	OWNER OTHERS	OWNER ADDRESS 1	OWNER ADDR	OWNER CITY	OWNE	OWNER ZIP
184623T30030000370	RAISBECK DAVID W + ELLEN J		26640 EDGEWOOD ROAD	EXCELSIOR	MN	55331 *	
184623T30030P0000	POWERS BARBARA A TR		1252 MORNING PL	SANIBEL	FL	33957 *	
184623T30030Q0000	RAISBECK PARTNERSHIP LP		26640 EDGEWOOD DR	EXCELSIOR	MN	55331 *	
184623T30030E0000	HALL JAMES D SR & KAREN J		1004 BAYVIEW DR	SANIBEL	FL	33957 *	
184623T30030A0000	LADD JOHN R TR	FOR JOHN R LADD TRUST	490 WHITEHALL ROAD	PO BOX 389	SANIBEL	FL	33957 *
184623T30030F0000	ACKERMAN F DUANE		1600 MISTY OAKS DR	ATLANTA	GA	30350 *	
184623T3002000100	VAN HAASTRECHT LOUIS W &	VAN HAASTRECHT LORRAINE F	1191 BIRD LN	SANIBEL	FL	33957	
184623T3003L00000	RAISBECK DAVID W & ELLEN J		26640 EDGEWOOD ROAD	EXCELSIOR	MN	55331 *	
184623T30030I0000	BOWER COLIN B +	KHAMG PAMELA A	1182 SAND CASTLE RD	SANIBEL	FL	33957 *	
184623T30030C0000	POWERS BARBARA A TR	FOR BARBARA A POWERS TRUST	3457 W GULF DR	SANIBEL	FL	33957 *	
184623T3003000410	TAMBLYN ANNA ESTRELLE TR	FOR TAMBLYN TRUST	1297 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000400	DAVIS JOHN B		1307 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000010	BAY DRIVE PROPERTY INC		490 BIRDSONG PL	SANIBEL	FL	33957 *	
184623T3003000350	ACKERMAN F DUANE &	ACKERMAN KATHERINE K	1600 MISTY OAKS DR	ATLANTA	GA	30350 *	
184623T3003000340	SHOTT ANDREW M & SALLY R		1272 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000320	CLARK STUART JAMES &	CLARK WENDI JEAN	1266 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000310	CLINTON JO		1246 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000300	JONES JENNIFER P & DAVID M		1238 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000290	STEINER GREGORY L & ERIKA H		1232 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000280	HANSON NICHOLAS GENE &	HANSON JADEE JO	13830 BLENHEIM TRAIL RD	FORT MYERS	FL	33908 *	
184623T3003000270	BENDER PETER J TR	FOR P J BENDER TRUST	1218 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000250	LARKIN KAREN B TR	FOR KAREN B LARKIN TRUST	4900 INKSTER	BLOOMFIELD	MI	48302 *	
184623T3003000020	ESSIC DAVID J + LINDA D		1196 BAY DR	SANIBEL	FL	33957 *	
184623T3003000240	HEIDRICK CHRISTOPHER WAYNE &	HEIDRICK LISA WALKER	1203 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000228	ERP ALAN C		19401 PERSIMMON RIDGE RD	ALVA	FL	33920 *	
184623T3003000210	FIELDING FRED F & MARIA		1602 MADDUX LN	MCLEAN	VA	22101 *	
184623T3003000200	SMITH ALISON & ROY TODD L/E		1231 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000190	GRELL WALTER H III		110 TRIBAL ROAD	LOUISVILLE	KY	40207 *	
184623T3003000180	COMELLA GENE W		1245 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000170	FERNANDEZ FRANK TR	FOR FRANK FERNANDEZ TRUST	1255 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000160	HARRITY BRENDA T TR	FOR BRENDA T HARRITY TRUST	1263 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000150	BUCKNER JEANNIE P TR	FOR JEANNIE P BUCKNER TRUST	2512 BANTAS POINT LN	WAYZATA	MN	55391 *	
184623T3003000140	THOMPSON DOUGLAS T &	THOMPSON LAURA R	1283 ISABEL DR	SANIBEL	FL	33957 *	
184623T3003000130	ROEPSTORFF ROBBIE	ROEPSTORFF GEOFFREY W &	14023 SHIMMERING LAKE CT	FORT MYERS	FL	33907 *	
184623T3003000120	THURLING JOHN R & DENISE C		1290 BAY DR	SANIBEL	FL	33957 *	
184623T3003000110	ROBERT W DEVORE TRUST +	DOROTHY N RICHIE VALHOULI TRU: 11 WENTWORTH RD		RYE	NH	03870 *	
184623T3003000100	JAYBIRD SANIBEL LLC		1254 BAY DR	SANIBEL	FL	33957 *	
184623T3003000090	GIESSMAN JAN M TR	FOR JAN M GIESSMAN FAMILY TRUS	1254 BAY DR	SANIBEL	FL	33957 *	
184623T3003000080	WHITE MARILYN TR	FOR MARILYN WHITE TRUST	1246 BAY DR	SANIBEL	FL	33957 *	
184623T3003000070	CHAPPELL BARBARA L		1238 BAY DR	SANIBEL	FL	33957 *	
184623T3003000060	HALL SIMON & CHARLOTTE		16 BEAUCHAMP RD	EAST MOLESEY		KT8 0PA *	
184623T3003000050	MEISNER-JENSEN LINSAY		1210 BAY DR	SANIBEL	FL	33957 *	
184623T3003000040	ULSTAD DAVID C TR	FOR DAVID + AIMEE ULSTAD TRUST	1206 BAY DR	SANIBEL	FL	33957 *	
184623T3003000030	ULSTAD DAVID C & AIMEE TR	FOR DAVID AND AIMEE ULSTAD FAM	1208 BAY DR	SANIBEL	FL	33957	

December 8, 2025

**CITY OF SANIBEL  
RESOLUTION 25-073**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SANIBEL TO DETERMINE THE PROPRIETY AND ADVISABILITY OF ESTABLISHING AND IMPLEMENTING A SPECIAL ASSESSMENT TO BE COLLECTED ON AN ANNUAL BASIS FOR THE PURPOSES OF FUTURE DREDGING OF THE SANIBEL HARBOURS INLET WITHIN AN AREA TO BE REFERRED TO AS "THE SANIBEL HARBOURS INLET DREDGING ASSESSMENT DISTRICT"; DECLARING, LEVYING, AND IMPOSING SUCH ANNUAL SPECIAL ASSESSMENTS PURSUANT TO CHAPTER 170, FLORIDA STATUTES, THE FLORIDA CONSTITUTION, GENERAL LAW, AND THE SANIBEL CHARTER; PROVIDING FOR THE SPECIAL ASSESSMENT; PROVIDING FOR A RECURRING ANNUAL SPECIAL ASSESSMENT; PROVIDING CERTAIN PROCEDURES WHICH MAY BE USED BY THE CITY COUNCIL WITH RESPECT TO ASSESSMENT ROLLS; APPROVING COLLECTION OF ASSESSMENT THROUGH THE UNIFORM METHOD OF COLLECTION (i.e. TAX BILL) OF SUCH ASSESSMENTS PURSUANT TO SECTION 197.3632, FLORIDA STATUTES, FOR TAX YEAR 2026, BEGINNING AND FOR FUTURE TAX YEARS ON A RECURRING ANNUAL BASIS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Sanibel adopted Resolution 25-061 on October 7, 2025, expressing the City's intent to declare a special assessment to finance a public improvement as authorized by the Home Rule provision of the Florida Constitution, Chapter 170, Florida Statutes, and other provisions of General Law and the Sanibel Charter, for the purpose of implementing dredging within an area referred to as the "Sanibel Harbours Inlet Dredging Assessment District" (the "Assessment District") within the City of Sanibel; providing an estimated cost for said public improvements; providing an estimated assessment for each parcel within the Assessment District; providing a method and basis for the estimated assessment; providing for the method for the assessment collection; and

**WHEREAS**, the City Council adopted Resolution 25-064 on November 4, 2025, and established a public hearing date as required by Sections 170.07 and 170.08, Florida Statutes, for 9:10 A.M. on Tuesday, December 16, 2025 in the City of Sanibel, at MacKenzie Hall, 800 Dunlop Road, Sanibel, Florida, providing a time and place for the owners of the property to be assessed or any other persons interested to appear before the City Council and be heard as to the propriety and advisability of implementing the Assessment District and all matters related to assessments thereunder; and

**WHEREAS**, as required by Section 170.07, Florida Statutes, notice of a public hearing scheduled for Tuesday, December 16, 2025, has been published and, additionally, mailed to each Owner of property within the Assessment District, notifying each Owner of their opportunity to be heard regarding the assessment and all matters related thereto, and with respect to the uniform method of collection; and

**WHEREAS**, Section 170.08, Florida Statutes, requires the governing authority of the City of Sanibel to meet and hear testimony from affected property owners as to the propriety and advisability of establishing and funding a recurring annual special assessment; and.

**WHEREAS**, the noticed public hearing was held on December 16, 2025, and comments and objections of all interested persons have been heard and considered as required.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SANIBEL, FLORIDA;**

**SECTION 1. FINDINGS.**

The Sanibel City Council hereby finds and determines as follows:

- (a) The above recitals are true and correct and are hereby incorporated as findings.
- (b) The City Council declared its intent to establish and impose a recurring annual special assessment for the dredging of the Sanibel Harbours Inlet pursuant to Resolution 25-061 adopted by the City Council on October 7, 2025, in accordance with Chapter 170, Florida Statutes.
- (c) All necessary notices required by Florida Statutes have been provided and all affected property owners have been provided the opportunity to provide written comments and objections, appear and speak at a public hearing scheduled for December 16, 2025, 9:10 a.m., with regard to the establishment and advisability of such recurring annual special assessment and all matters related thereto, and the collection of the assessment through the uniform method of collection, and all matters related thereto.
- (d) The imposition of a recurring annual special assessment on parcels within the Assessment District to fund the dredging of Sanibel Harbours Inlet is an equitable and efficient method of allocating and apportioning the costs of the inlet dredging among the parcels of Assessed Property.
- (e) The Preliminary Assessment Roll was made available for inspection by the public as required by Florida Statute, and the Final Assessment Roll for the Assessment District is hereby approved and attached as Exhibit A hereto.
- (f) A Public Hearing was held on December 16, 2025, and comments and objections of all interested parties have been heard and considered as required by Section 170.08, Florida Statutes (relating to the assessments) and Section 197.3632, Florida Statutes (relating to the uniform method of collection).
- (g) Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit from the recurring annual special assessment for the dredging of Sanibel Harbours Inlet, and a legislative determination that such assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in City of Sanibel Resolution 25-061 and this Resolution.

- (h) The method used for computing the recurring annual special assessment described in City of Sanibel Resolution 25-061 is hereby approved.
- (i) City of Sanibel Resolution 25-061 (Exhibit B) is hereby confirmed and approved and are incorporated in this Resolution by reference.

## **SECTION 2. DEFINITIONS.**

“Annual Assessment Resolution” means the Resolution which may be adopted in any given year by the City Council approving the recurring annual special assessment amount for the next, or following, specific Fiscal Years or Tax Years and the Assessment Roll therefor. In the absence of any Annual Assessment Resolution adopted by the City Council for any given fiscal year, the assessment applicable for each assessed property for the immediately preceding fiscal year shall be the applicable assessment for the following fiscal year or tax year.

“Final Assessment Resolution” means this City of Sanibel Resolution 25-061 establishing a recurring annual special assessment for dredging of the Sanibel Harbours Inlet.

“Sanibel Harbours Inlet Dredging Assessment District” means the Assessment District approved by this City of Sanibel Resolution 25-073, with such land area depicted and described in Exhibit C, attached hereto and incorporated herein, and includes all parcels within the Assessment District;.

## **SECTION 3. IMPOSITION OF THE RECURRING ANNUAL ASSESSMENT COMMENCING THE 2026-2027 FISCAL YEAR AND FOR EVERY YEAR THEREAFTER.**

The City Council of the City of Sanibel, having conducted its public hearing pursuant to Section 170.08, Florida Statutes, to determine the advisability and propriety of establishing the Assessment District for the dredging of the Sanibel Harbours Inlet, and funding thereof by special assessment pursuant to Home Rule Power, the Sanibel Charter, and general law, including without limitation Chapters 166, 170, and 180, Florida Statutes; hereby determines that it is proper and advisable to establish the Assessment District and impose a recurring annual special assessment against all parcels located within the Assessment District located within the City of Sanibel, Florida, and does hereby levy special assessment for the Fiscal Year commencing October 1, 2026 and ending September 30, 2027. Such annual special assessment is also levied for all future fiscal years (with the amount of future years assessments determined in accordance with the provisions of this Resolution). The description of the recurring annual special assessment, the area to be assessed, and the cost and method of assessment are contained in Resolution 25-061, a copy of which is on file with the City Clerk and hereby incorporated as reference. The assessments for all Assessed Property (parcels) are more particularly described in the Final Assessment Roll filed as part of the December 16, 2025, Public Hearing and incorporated herein as reference, subject to adjustments, if any, determined

appropriate by the Sanibel City Council sitting this date as the Sanibel Equalization Board and reflected in a separate Resolution 25-074 adopted for that purpose. Such assessments are hereby confirmed, approved, and levied.

#### **SECTION 4. FINAL IMPOSITION OF ASSESSMENT; LEVY, AND EFFECT OF THIS FINAL ASSESSMENT RESOLUTION.**

The annual recurring special assessment for the initial Fiscal Year commencing October 1, 2026, and ending September 30, 2027, is hereby established upon adoption of this Final Assessment Resolution 25-073. This Final Assessment Resolution 25-073 shall constitute the Annual Assessment Resolution for the initial Fiscal Year of October 1, 2026 through September 30, 2027. The Final Assessment Roll for the Assessment District for Fiscal Year October 1, 2026 through September 30, 2027, incorporated herein by reference, is hereby approved, subject only to adjustments, if any, by the Sanibel City Council sitting as the Sanibel Equalization Board. The adoption of this Resolution 25-073 shall be the final adjudication of the issues presented (including but not limited to, the method of apportionment and assessment, the rate of assessment, the Preliminary and Final Assessment Roll, the levy and lien of the recurring annual special assessment and the collection thereof through the uniform method of collection), unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Council adoption of this Resolution 25-073. The recurring annual special assessment imposed pursuant to this Resolution and imposed each Fiscal Year hereafter shall constitute a lien upon the Assessed Property equal in rank and dignity with the liens of all state, county, district, and municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such liens shall be superior in dignity to all other liens, titles, and claims, until paid.

#### **SECTION 5. ADOPTION OF RECURRING ANNUAL ASSESSMENT RESOLUTION.**

(a) This Resolution 25-073 and the Final Assessment Roll approved hereby, including any adjustments made by the Sanibel City Council sitting as the Sanibel Equalization Board pursuant to Resolution 25-074, shall constitute the authority for the assessments to be imposed and levied for the 2026-2027 Fiscal Year and the amounts set forth in such Final Assessment Roll are hereby imposed against all the Assessed Properties on an annual basis for all future Fiscal Years unless and until the amount of such assessments are revised or adjusted by the Sanibel City Council as described in this section.

(b) As more particularly described in Resolution 25-061, incorporated herein by reference, each parcel within the Assessment District shall be assessed based upon an assessable unit, which is defined as a parcel with an existing dock, mooring space, berthing slip or the like, or the ability to legally place such a structure on the parcel. Each parcel within the Assessment District has been deemed to have one assessable unit based upon the fact that such parcels either have, or is legally entitled to have, a minimum of one dock. This results in a

total recurring annual assessment of \$586.23 for each parcel. It has been estimated that the recurring annual assessment of \$586.23 should be sufficient to fund the Sanibel Harbours Inlet for years into the future. The \$586.23 assessment per parcel may not be increased at any time in the future unless and until the City Council initiates the required notifications, publications, and public hearings to advise the owners of parcels within the Assessment District that an increase in the assessment per parcel is being considered by the City Council. Such publications, mailed individual notices, and public hearing requirements are set forth in subsections (e) through (i), of this section and all affected property owners shall have the opportunity to be heard at the appropriately noticed public hearings before any increase in the \$586.23 annual assessment per assessable unit could occur.

- (c) As further described in Section 3 of Resolution No. 25-061, 66.67% of the total costs of dredging the Sanibel Harbours Inlet shall be paid by assessments levied each year against the parcels located within the Assessment District, and 33.33% of such total costs of dredging the Sanibel Harbours Inlet shall be paid by the City of Sanibel. As noted above, the \$586.23 assessment per assessable unit within the Assessment District have been estimated to generate sufficient funds to cover the 66.67% share of such properties into the future. The current projection for total costs of dredging the Sanibel Harbours Inlet in Fiscal Year 2030 is \$193,447.81.
- (d) For subsequent Fiscal Years, during its budget adoption process and prior to September 15 of each year, the City Council may (but shall not be required to) adopt an Annual Assessment Resolution for each Fiscal Year in which the recurring annual special assessment for the dredging of the Sanibel Harbours Inlet will be imposed, which is currently scheduled to be imposed each and every Fiscal Year. If an Annual Assessment Resolution and assessment roll is not adopted by City Council adjusting the amount of the assessments during the budget adoption process, then there is hereby declared to be an automatic levy and imposition of an assessment for all properties within the Assessment District of an amount for the next fiscal year in the same amount as the immediately preceding fiscal year. Such automatic levy and imposition of the preceding fiscal year's assessment for the next fiscal year shall be without further action of City Council.
- (e) In the event that the City Council considers any increase in the \$586.23 annual assessment imposed against parcels, the following procedures (subsections (e), (f), (g) and (h)) shall apply. The initial proceedings for the adoption of an Annual Assessment Resolution for the recurring annual special assessment for the dredging of the Sanibel Harbours Inlet shall be the adoption of an Initial Assessment Resolution:

- i. confirming the property to be located within the assessment area;
- ii. confirming the description of the services to be provided;
- iii. setting forth the total costs to be assessed;
- iv. confirming the method of apportionment of the total costs and the computation of the assessments for the Assessed Properties;
- v. establishing the estimated assessment for the upcoming Fiscal Year;
- vi. authorizing the date, time and place of a public hearing to consider the adoption of the Annual Assessment Resolution for the upcoming Fiscal Year; and
- vii. directing the City Manager to prepare the initial Assessment Roll and provide any notices required by law. The Annual Assessment Resolution, if adopted, shall approve the Assessment Roll for the upcoming Fiscal Year(s).

(f) Upon completion of the initial Assessment Roll each year, the City Manager shall cause to be published notice of a public hearing to adopt the Annual Assessment Resolution. The published notice shall conform to the requirements set forth in Chapter 170, Florida Statutes, and Section 197.3632, Florida Statutes. Mailed notice has been provided to property owners pursuant to Chapter 170, Florida Statutes, as part of City Council's consideration and approval of this Resolution No. 25-073 establishing the recurring annual special assessment to fund the dredging of the Sanibel Harbours Inlet, but mailed notice to property owners shall not be required for consideration or approval by City Council in future years of any Annual Assessment Resolution or Assessment Roll except, if the \$586.23 assessment per assessable unit is increased. Mailed notice shall not be required for any residential properties if there is no increase in the assessment amount for such residential properties.

(g) At the time described in the public notice of the public hearing, the City Council shall receive any written objections of interested persons and may then, or at any subsequent meeting of the City Council, adopt the Annual Assessment Resolution which shall:

- i. approve the initial Assessment Roll, with such amendments as it deems just and right and,
- ii. impose assessments for the dredging of the Sanibel Harbours Inlet based upon the total costs for the dredging of the Inlet.

(h) Any individual mailed notice required by this section shall substantially conform with the notice requirements set forth in Section 170.07 and 197.3632, Florida Statutes, and inform the property owner of the date and place for the adoption of the Annual Assessment Resolution. The failure of the Owner to receive such mailed notice due to mistake or inadvertence shall not affect the validity of the Assessment Roll nor release or discharge any obligation for payment of a recurring annual

special assessment imposed by the City Council pursuant to this Resolution or subsequent Annual Assessment Resolution.

- (i) The Assessment Roll, as approved by the Annual Assessment Resolution, shall be delivered to the Tax Collector, or the Property Appraiser if so directed by the Tax Collector, or if an alternative method is used to collect the recurring annual special assessments, such other official as the City Council by Resolution shall designate. If the recurring annual special assessment against any property shall be sustained, reduced, or abated by the City Council, an adjustment shall be made on the Assessment Roll.
- (j) Notwithstanding any other provision of this Resolution or any other procedural rule or requirement, City Council shall have the authority to adopt an Annual Assessment Resolution which suspends or reduces all assessments for the Assessment District without any requirement of newspaper publication or mailed notice to individual property owners. The consideration and adoption of such Annual Assessment Resolution reducing or temporarily suspending the collection of assessments within the Assessment District shall only require placement of the Annual Assessment Resolution on the City Council agenda and consideration of such Resolution at a regular or special meeting of the Sanibel City Council. The reduction, or temporary suspension of the collection, of assessments within the Assessment District may be warranted in the event that the City determines sufficient funds have been accrued over time through the collection of the annual assessments and that sufficient funds exist in the Assessment District account(s) to fully fund the proposed projects for a period of time into the future. In such event, the Annual Assessment Resolution shall adopt a Final Assessment Roll showing the zero assessment or reduced assessment for the applicable assessed properties within the Assessment District. The City Council shall also have the authority to reinstate assessments in any following fiscal year at the sole discretion of City Council provided such assessments are equal to or less than the assessments that were last imposed against the assessed properties prior to the suspension or reduction in the assessment amount. In the event of such reinstatement of the prior-existing assessments, the City shall not be required to provide mailed notice to any owner of assessed property, but the City shall publish notice of a public hearing for consideration of an Annual Assessment Resolution reinstating such prior-existing assessments in accordance with the publication requirements of Section 170.07, Florida Statutes, and Section 197.3632, Florida Statutes. The reinstatement and re-imposition of such assessments shall be at a public hearing at which an Annual Assessment Resolution reinstating and re-imposing such assessments shall be considered for adoption.

**SECTION 6. APPROVAL AND DESIGNATION OF THE UNIFORM (i.e., TAX BILL) COLLECTION METHOD AS AUTHORIZED BY SECTION 197.3632, FLORIDA STATUTES**

The Council will determine whether it is appropriate to collect and enforce such assessments through the uniform method (i.e., tax bill) of collection pursuant to Section 197.3632, Florida Statutes, on January 13, 2026, and collection of each and every future year's recurring annual special assessment for the dredging of the Sanibel Harbours Inlet shall be through the uniform method (i.e., tax bill) of collection pursuant to Section 197.3632, Florida Statutes, unless and until discontinued by City Council through future Resolution with appropriate advance notices in writing to the property appraiser and tax collector.

**SECTION 7. REFORMATTING OF ASSESSMENT ROLL APPROVED.**

The City Manager and Finance Director are hereby authorized and approved to reformat and reorganize the approved and final Assessment Roll to facilitate filing or recording, provided such reformatted Assessment Roll contains all necessary and required information contained in the Assessment Roll approved by Council this date.

**SECTION 8.** Effective date. This Resolution shall take effect immediately upon adoption.

**PASSED IN OPEN AND REGULAR SESSION OF THE CITY COUNCIL OF THE CITY OF SANIBEL, FLORIDA, THIS 16TH DAY OF DECEMBER 2025.**

Attest:

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Scotty Lynn Kelly, City Clerk

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Mike Miller, Mayor

Approved as to form and legality:

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John D. Agnew, City Attorney

Date filed with City Clerk: \_\_\_\_\_

Vote of Council Members:

Miller	<u>Aye</u>
Smith	<u>Aye</u>
DeBruce	<u>Aye</u>
Henshaw	<u>Aye</u>
Johnson	<u>Aye</u>

# Resolution 25-073

## EXHIBIT "A"

### "SANIBEL HARBOURS INLET DREDGING ASSESSMENT DISTRICT"

### FINAL ASSESSMENT ROLL

STRAP	OWNER NAME	OWNER OTHERS	OWNER ADDRESS 1	OWNER ADDR	OWNER CITY	OWNER ZIP
184623T3003000370	RAISBECK DAVID W + ELLEN J		26640 EDGEWOOD ROAD		EXCELSIOR	MN 55331 *
184623T30030P0000	POWERS BARBARA A TR		1252 MORNING PL		SANIBEL	FL 33957 *
184623T30030Q0000	RAISBECK PARTNERSHIP LP		26640 EDGEWOOD DR		EXCELSIOR	MN 55331 *
184623T30030E0000	HALL JAMES D SR & KAREN J		1004 BAYVIEW DR		SANIBEL	FL 33957 *
184623T30030A0000	LADD JOHN R TR	FOR JOHN R LADD TRUST	490 WHITEHALL ROAD	PO BOX 389	SANIBEL	FL 33957 *
184623T30030F0000	ACKERMANN F DUANE		1600 MISTY OAKS DR		ATLANTA	GA 30350 *
184623T3002000100	VAN HAASTRECHT LOUIS W &	VAN HAASTRECHT LORRAINE F	1191 BIRD LN		SANIBEL	FL 33957
184623T3003L00000	RAISBECK DAVID W & ELLEN J		26640 EDGEWOOD ROAD		EXCELSIOR	MN 55331 *
184623T30030I0000	BOWER COLIN B +	KHAMG PAMELA A	1182 SAND CASTLE RD		SANIBEL	FL 33957 *
184623T30030C0000	POWERS BARBARA A TR	FOR BARBARA A POWERS TRUST	3457 W GULF DR		SANIBEL	FL 33957 *
184623T300300410	TAMBLYN ANNA ESTRELLE TR	FOR TAMBLYN TRUST	1297 ISABEL DR		SANIBEL	FL 33957 *
184623T300300400	DAVIS JOHN B		1307 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000010	BAY DRIVE PROPERTY INC		490 BIRDSONG PL		SANIBEL	FL 33957 *
184623T3003000350	ACKERMAN F DUANE &	ACKERMAN KATHERINE K	1600 MISTY OAKS DR		ATLANTA	GA 30350 *
184623T3003000340	SHOTT ANDREW M & SALLY R		1272 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000320	CLARK STUART JAMES &	CLARK WENDI JEAN	1266 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000310	CLINTON JO		1246 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000300	JONES JENNIFER P & DAVID M		1238 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000290	STEINER GREGORY L & ERIKA H		1232 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000280	HANSON NICHOLAS GENE &	HANSON JADEE JO	13830 BLENHEIM TRAIL RD		FORT MYERS	FL 33908 *
184623T3003000270	BENDER PETER J TR	FOR P J BENDER TRUST	1218 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000250	LARKIN KAREN B TR	FOR KAREN B LARKIN TRUST	4900 INKSTER		BLOOMFIELD	MI 48302 *
184623T300300020	ESSIG DAVID J + LINDA D		1196 BAY DR		SANIBEL	FL 33957 *
184623T3003000240	HEIDRICK CHRISTOPHER WAYNE &	HEIDRICK LISA WALKER	1203 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000228	ERP ALAN C		19401 PERSIMMON RIDGE RD		ALVA	FL 33920 *
184623T3003000210	FIELDING FRED F & MARIA		1602 MADDUX LN		MCLEAN	VA 22101 *
184623T3003000200	SMITH ALISON & ROY TODD L/E		1231 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000190	GRELL WALTER H III		110 TRIBAL ROAD		LOUISVILLE	KY 40207 *
184623T3003000180	COMELLA GENE W		1245 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000170	FERNANDEZ FRANK TR	FOR FRANK FERNANDEZ TRUST	1255 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000160	HARRITY BRENDA T TR	FOR BRENDA T HARRITY TRUST	1263 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000150	BUCKNER JEANNIE P TR	FOR JEANNIE P BUCKNER TRUST	2512 BANTAS POINT LN		WAYZATA	MN 55391 *
184623T3003000140	THOMPSON DOUGLAST &	THOMPSON LAURA R	1283 ISABEL DR		SANIBEL	FL 33957 *
184623T3003000130	ROEPSTORFF ROBBIE	ROEPSTORFF GEOFFREY W &	14023 SHIMMERING LAKE CT		FORT MYERS	FL 33907 *
184623T3003000120	THURLING JOHN R & DENISE C		1290 BAY DR		SANIBEL	FL 33957 *
184623T3003000110	ROBERT W DEVORE TRUST +	DOROTHY N RICHIE VALHOULI TRU	11 WENTWORTH RD		RYE	NH 03870 *
184623T3003000100	JAYBIRD SANIBEL LLC		1254 BAY DR		SANIBEL	FL 33957 *
184623T3003000090	GIESSMAN JAN M TR	FOR JAN M GIESSMAN FAMILY TRUS	1254 BAY DR		SANIBEL	FL 33957 *
184623T3003000080	WHITE MARILYN TR	FOR MARILYN WHITE TRUST	1246 BAY DR		SANIBEL	FL 33957 *
184623T3003000070	CHAPPELL BARBARA L		1238 BAY DR		SANIBEL	FL 33957 *
184623T3003000060	HALL SIMON & CHARLOTTE		16 BEAUCHAMP RD		EAST MOLESEY	KT8 0PA *
184623T3003000050	MEISNER-JENSEN LINSAY		1210 BAY DR		SANIBEL	FL 33957 *
184623T3003000040	ULSTAD DAVID C TR	FOR DAVID + AIMEE ULSTAD TRUST	1206 BAY DR		SANIBEL	FL 33957 *
184623T3003000030	ULSTAD DAVID C & AIMEE TR	FOR DAVID AND AIMEE ULSTAD FAM	1208 BAY DR		SANIBEL	FL 33957

December 8, 2025

Agenda Item 10.a.  
Meeting of 10/07/2025

**CITY OF SANIBEL  
RESOLUTION 25-061**

A RESOLUTION EXPRESSING THE INTENT OF THE CITY COUNCIL OF THE CITY OF SANIBEL, FLORIDA, TO DECLARE A SPECIAL ASSESSMENT TO FINANCE A PUBLIC IMPROVEMENT AS AUTHORIZED BY THE HOME RULE PROVISION OF THE FLORIDA CONSTITUTION, GENERAL LAW, AND THE SANIBEL CHARTER; ESTABLISHING A SPECIAL ASSESSMENT FOR THE PURPOSE OF DREDGING IN THE SANIBEL HARBOURS INLET, DISPOSAL OF DREDGE MATERIALS, AND RELATED FUTURE DREDGING SURVEYS WITHIN AN AREA TO BE REFERRED TO AS THE "SANIBEL HARBOURS INLET DREDGING ASSESSMENT DISTRICT"; ADOPTING THE PROCEDURES SET FORTH IN CHAPTER 170, FLORIDA STATUTES; PROVIDING FOR A DESCRIPTION OF THE NATURE AND LOCATION OF THE IMPROVEMENT, THE MANNER OF LEVYING AND COLLECTING ASSESSMENTS, SPECIFYING THE PORTION OF THE ASSESSMENT TO BE PAID BY THE CITY TO ACCOUNT FOR GENERAL PUBLIC BENEFIT ACCRUING FROM THE PROJECT, THE ESTIMATED COST, AND THE DESCRIPTION OF THE LANDS UPON WHICH THE ASSESSMENT SHALL BE LEVIED; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the City of Sanibel wishes to establish an assessment district for dredging of the Sanibel Harbours Inlet located within the City of Sanibel, hereinafter referred to as the "Sanibel Harbours Inlet Dredging Assessment District" or the "Assessment District" and shown on the map attached hereto as Exhibit "A"; and

**WHEREAS**, dredging within the Assessment District is a public improvement, and the City is establishing the Assessment District pursuant to its Home Rule Power, the Sanibel Charter, and general law, including but without limitation Chapters 166, 170, and 180, Florida Statutes; and

**WHEREAS**, Section 170.03, Florida Statutes, provides that a municipality making public improvements when utilizing special assessments shall adopt a resolution stating the nature of the improvement, the location of the improvement, the part or portion of the expense to be paid by the special assessments, the manner in which said assessments shall be made, when said assessments are to be paid, what portion, if any, is to be paid from the general improvement fund of the municipality, a designation of the lands upon which the assessments shall be levied, and the total estimated cost of the improvement.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SANIBEL, FLORIDA:**

**Section 1. Determination of Need for Special Assessments; Description of the District.** The City Council of the City of Sanibel hereby makes a finding, based upon requests of residents within the proposed Assessment District, of the need for the levy of special assessments for the public improvement project to include the dredging of the Sanibel Harbours Inlet, the disposal of dredge material, and for as-needed dredging surveys within the Assessment District located within the City of Sanibel, Florida. Such special assessments shall be applicable within the Assessment District, which lands within such Assessment District are depicted on Exhibit "A" and generally described in Exhibit "B" (both exhibits being attached hereto and incorporated herein). The Assessment District shall be a single special assessment district.

**Section 2. Description of the Project.** A more specific description of the dredging improvement project for which the special assessments are being levied and collected (hereafter sometimes referred to as the "Project") is as follows:

- (a) To provide annually collected funds for the dredging of, and material haul from, the Sanibel Harbours Inlet (depicted in Exhibit "A") to provide bay access to all properties within the Assessment District with an existing dock, mooring space, berthing slip or the like, or which has the ability to legally place such a structure on the parcel of property. The dredging will occur on an as-needed basis (currently anticipated to be every five years) to provide for navigability through the Sanibel Harbours Inlet and to protect the health, safety, and welfare of the adjacent owners and public in general; and
- (b) To provide annually collected funds for the future as-needed surveys of the Sanibel Harbours Inlet to determine the need, cost, and scope of any necessary future dredging required within the Assessment District.

**Section 3. Costs and Payment.** The total cost of surveying, dredging, material hauling, financing and interest (if any), engineering (if any), legal costs (if any), permit fees, and administrative costs for the Project (hereinafter "Total Estimated Project Cost"), based on the dredging and removal of 1,200 cubic yards of material, is currently estimated to be \$193,447.81 for the 2030 Project. Cost-sharing for the Project shall be as follows:

- (a) A portion equaling 33.33% of the Total Estimated Project Cost shall be paid by the City and shall be budgeted by the City annually, as follows:

Future Project Assessment:

Total Estimated Project Cost in 2030: \$193,447.81, with City Estimated Cost of \$64,476.16 (33.33%), and an annual budgeting of \$12,895.23 from Fiscal Year 2026 through 2030. The estimate is based on the dredging and removal of 1,200 cubic yards of material.

- (b) A portion equaling 66.67% of the Total Estimated Project Cost shall be paid by assessments levied each year against the real property (44 assessable units) located within the Assessment District, as follows:

Future Project Assessment:

Total Estimated Project Cost in 2030: \$193,447.81, with Private Property Estimated Cost of \$128,971.66 (66.67%), and an Annual Assessment Per Property within the Assessment District of \$586.23/year from 2026 through 2030. The estimate is based on the dredging and removal of 1,200 cubic yards of material.

**Section 4. Method and basis for assessment.** The method and basis for assessment are to assess each parcel within the Assessment District which has an "assessable unit." An "assessable unit" is defined as a parcel with an existing dock, mooring space, berthing slip or the like, or the ability to legally place such a structure on the parcel.

- (a) Each parcel deemed to have an assessable unit shall be subject to assessment.

(b) As described in Section 3 of this Resolution, the City shall pay for 33.33% of the Project, and the Private Property share shall be 66.67%, shared pro rata among all properties within the Assessment District deemed to have an assessable unit.

**Section 5. Annual assessment to be authorized.** This Assessment District shall be established as an ongoing capital improvement and service assessment district which shall provide a funding source for the as-needed dredging of the Sanibel Harbours Inlet and future as-needed dredging analysis. Such assessments shall continue to be paid as described in this Resolution on an annual basis by the specially benefited property owners as shown on the map attached as Exhibit "A", and as will be reflected each year by the then-existing list of properties and property owners available through the Lee County Property Appraiser's Office at the time of the annual assessment. This assessment district is being established initially for the 2026 tax year as well as for all subsequent tax years and shall be applicable to all future tax years unless and until terminated by the Sanibel City Council. It is specifically determined and found by the City Council that this ongoing yearly capital improvement and service assessment district is necessary, appropriate, and the best method by which to address the need for the as-needed survey, dredging, and disposal of dredge material for the Sanibel Harbours Inlet, with the assessment of the costs described herein to be made annually against the properties benefited thereby.

The methodology and the amount of the yearly assessment for each property shall be set forth in a Preliminary Assessment Roll, a copy of which shall also be kept on file with the City Clerk and available for public inspection and which will be presented to the City Council at a public hearing to establish the Assessment District. All assessments shall be paid on an annual basis. The City will utilize the uniform method of collection (i.e., real estate tax bill collection), beginning in tax year 2026, which begins on October 1, 2026, in accordance with Chapter 197, Florida Statutes, as amended, commencing with the tax year 2026 and the 2026 real estate tax bill, and continuing as an annual capital improvement and service assessment until terminated by City Council.

**Section 6. Intent to establish Assessment District.** The City Council hereby declares and evidences its intent to make such public improvements as described in this Resolution and to finance such improvements and the Project through, in part, a levy and special assessment against all lots and lands adjoining and contiguous, or bounding and abutting upon said improvements, or specially benefited thereby, and further designated by the Assessment Plat attached hereto as Exhibit "A" and on file in the office of the Sanibel City Clerk. The plans and specifications for the 2030 Project, as well as an estimate of the cost of the Project improvements are on file with the City Clerk at Sanibel City Hall, 800 Dunlop Road, Sanibel, Florida, 33957, as of the date of adoption of this resolution.

**Section 7. Publication of Resolution.** The City Clerk is directed to publish this resolution one time in a newspaper of general circulation published in the City of Sanibel, or as otherwise may be required by law.

**Section 8. Effective Date.** This resolution shall take effect immediately upon adoption.

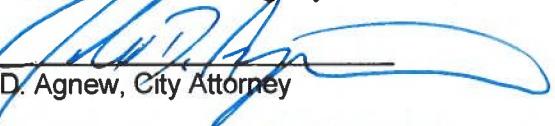
**PASSED IN OPEN AND REGULAR SESSION OF THE CITY COUNCIL OF THE CITY OF SANIBEL, FLORIDA, THIS 7TH DAY OF OCTOBER 2025.**



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Mike Miller  
Mike Miller, Mayor

Approved as to form and legality:

  
John D. Agnew, City Attorney

Date filed with City Clerk: October 7, 2025

Vote of Council Members:

Miller	<u>Aye</u>
Smith	<u>Aye</u>
DeBruce	<u>Aye</u>
Henshaw	<u>Aye</u>
Johnson	<u>Aye</u>

EXHIBIT A



**EXHIBIT B**

Any parcel with an existing dock, mooring space, berthing slip or the like, or the ability to legally place such a structure on the parcel within the area shown on Exhibit A of Resolution 25-061.

**EXHIBIT C**

Any parcel with an existing dock, mooring space, berthing slip or the like, or the ability to legally place such a structure on the parcel within the area shown in the image below.

