



AGENDA MEMORANDUM

City Manager

City Council Regular Meeting Date: December 16, 2025

To: City Council
From: Dana A. Souza, City Manager
Date: December 8, 2025

SUBJECT: Sitting as the Sanibel Equalization Board, consideration of Resolution 25-074, to adjust, if necessary, the recurring annual Special Assessment for the Sanibel Harbours Inlet Dredging Assessment District approved and levied today through Resolution 25-073.

BACKGROUND:

Earlier today, the City Council approved Resolution 25-073 which:

- Authorize and levy a recurring annual special assessment on the 44 parcels within the Assessment District, as shown in Final Assessment Roll (Exhibit A of Resolution 25-073), of \$586.23 /parcel/year.
- Approve the method of collection for the assessment through the uniform method of collied (i.e., tax bill), which such approval remains subject to additional City Council approvals in 2026.

As required by Florida Statutes, after approving the Resolution to levy a special assessment, the City Council must meet as the Sanibel Equalization Board to hear and consider any and all complaints as to the special assessments and may adjust and equalize the assessment, if necessary, the assessments to ensure they are appropriate and fair to parcel owners.

After hearing public comment and considering public comment, the City Council, sitting as the Sanibel Equalization Board, must approve Resolution 25-074. Any adjustments to the Assessment Roll will be recorded in Exhibit A of Resolution 25-074 and the Final Assessment Roll will be attached as Exhibit B.

Examples of adjustments the Sanibel Equalization Board may consider include, but are not limited to:

- Removal of a property, or properties from the Assessment Roll, and adjust assessment based on the final number of properties included in the Assessment Roll.
- Adjustment to assessment for any or all parcels on the Assessment Roll.

The Final Assessment Roll approved in Resolution 25-074 is attached to Resolution 25-074 as Exhibit B.

Sanibel is and shall remain a barrier island sanctuary

FUNDING SOURCE: N/A

RECOMMENDED ACTION:

- Public Comment.
- City Council discussion.
- Direct staff to make adjustments to the Assessment Roll, if any.
- Motion to approve Resolution 25-074.

Sanibel is and shall remain a barrier island sanctuary