



## City of North Port

### RESOLUTION NO. 2025-R-50

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF NORTH PORT, FLORIDA, AS THE GOVERNING BODY OF THE NORTH PORT ROAD AND DRAINAGE DISTRICT, ADOPTING, CERTIFYING, AND CONFIRMING THE NON-AD VALOREM ASSESSMENT RATES AND CAPITAL IMPROVEMENTS ASSESSMENT RATES AND ADOPTING AND CERTIFYING THE NON-AD VALOREM ASSESSMENT ROLL FOR THE NORTH PORT ROAD AND DRAINAGE DISTRICT FOR FISCAL YEAR 2025-2026; PROVIDING FOR FINDINGS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of North Port provides road and drainage service to residents and properties through a dependent special district known as the North Port Road and Drainage District (“District”); and

**WHEREAS**, pursuant to Section 66-51 of the Code of the City of North Port, Florida, the City Commission of the City of North Port, Florida serves as the governing body of the District (the “Board”); and

**WHEREAS**, pursuant to Chapter 66, Article III of the Code of the City of North Port, Florida, the governing body shall have the duty, right, power, and authority to levy and collect special assessments against all non-exempt benefited property within its territorial bounds in order to provide funds for the purpose of the District; and

**WHEREAS**, pursuant to Section 66-56 of the Code of the City of North Port, Florida, and in accordance with Florida Statutes Section 197.3632, the governing body shall state its intention to use the uniform method for the levy, collection, and enforcement of non-ad valorem assessments. The annual assessments shall be placed on the annual ad valorem property tax bill of the assessed property and shall be collected by the Tax Collector of Sarasota County. The governing body shall certify the non-ad valorem special assessment roll on compatible electronic medium to the tax collector in and for the County of Sarasota pursuant to Florida Statutes Section 197.3632(5) on or before September 15 of each year; and

**WHEREAS**, the District’s road, mowing, and drainage services confer a special benefit upon the assessed parcels and the assessments are apportioned to those parcels receiving a benefit; and

**WHEREAS**, on September 7, 2023, the Board adopted Resolution No. 2023-R-64, authorizing rate increases not to exceed 15% per year for unforeseen circumstances, without updating the methodology, sending first class mail notices, or conducting special hearings; and

**WHEREAS**, Resolution No. 2013-R-27, adopted on July 22, 2013, established the levy and collection of a non-ad valorem assessment for the District’s capital improvements for Fiscal Years 2013-2014 through 2038-2039, utilizing the uniform method of collection, and adopted road and drainage non-ad valorem rates for all benefited properties within the City of North Port; and

**WHEREAS**, the City of North Port exempts all public property that has been exempted from the levy of assessments by court decisions and other property that receives *de minimis* benefits; and

**WHEREAS**, the special assessments provide funding for a multitude of road and drainage services to the residents of North Port, thereby promoting their health, safety, and general welfare.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF NORTH PORT, FLORIDA, SERVING AS THE GOVERNING BODY OF THE NORTH PORT ROAD AND DRAINAGE DISTRICT:**

**SECTION 1 – FINDINGS**

- 1.01 The above recitals are ratified and confirmed as being true and correct and are incorporated in this resolution as findings of the governing body.
- 1.02 The non-ad valorem assessments adopted pursuant to this resolution do not exceed the benefit that the District provides to all property and residents within the City of North Port.

**SECTION 2 – ASSESSMENT RATES AND CERTIFICATION OF ASSESSMENT ROLLS**

- 2.01 The Board adopts, certifies, and confirms the following rates as the North Port Road and Drainage District non-ad valorem assessment rates for Fiscal Year 2025-2026, which begins on October 1 and ends on September 30:

<b>Assessment Rates per Unit by Service Component</b>		
Administrative Services	\$8.07	per Parcel
Base Road Services	\$18.83	per Road Equivalent Unit
Enhanced Road Services	\$73.42	per Road Equivalent Unit
Primary Drainage (Drainage I)	\$47.87	per Drainage Unit (acreage based)
Secondary Drainage (Drainage II)	\$36.69	per Drainage Unit (acreage based)
Tertiary Drainage (Drainage III)	\$106.21	per Drainage Unit (acreage based)

- 2.02 The Board adopts and certifies the North Port Road and Drainage District non-ad valorem assessment rolls for Fiscal Year 2025-2026.
- 2.03 Pursuant to Section 66-56 of the Code of the City of North Port, Florida, and in accordance with Florida Statutes Section 197.3632, the Board authorizes the use of the uniform method for the

levy, collection, and enforcement of non-ad valorem assessments. The non-ad valorem assessments shall be collected by the Sarasota County Tax Collector.

**SECTION 3 – CAPITAL IMPROVEMENTS ASSESSMENT RATES AND ROLLS**

3.01 The Board adopts, certifies, and confirms the following rates as the North Port Road and Drainage District Capital Improvements non-ad valorem assessment rates for Fiscal Years 2025-2026 through 2038-2039:

<b>Capital Improvements Assessment Rates per Unit by Service Component</b>	
Base Road	\$4.38 per Parcel*
Enhanced Road	\$41.62 per Parcel*
*“Parcel” refers to each parcel in existence as of the Fiscal Year 2013-2014 capital improvements non-ad valorem assessment roll. Parcel splits or combinations will result in the assessment increasing or decreasing accordingly for each new parcel.	

3.02 Pursuant to Section 66-55 of the Code of the City of North Port, Florida, and in accordance with Florida Statutes Sections 197.3631 through 197.3635, the Board adopts and certifies North Port Road and Drainage District capital improvements non-ad valorem assessment rolls for Fiscal Year 2025-2026

3.03 Pursuant to Section 66-56 of the Code of the City of North Port, Florida, and in accordance with Florida Statutes Section 197.3632, the Board authorizes the use of the uniform method for the levy, collection, and enforcement of non-ad valorem assessments. The non-ad valorem assessments shall be collected by the Sarasota County Tax Collector.

**SECTION 4 – CONFLICTS**

4.01 In the event of any conflict between the provisions of this resolution and any other resolution, in whole or in part, the provisions of this resolution will prevail to the extent of the conflict.

**SECTION 5 – SEVERABILITY**

5.01 If a court of competent jurisdiction finds that any section, subsection, sentence, clause, phrase, or provision of this resolution is for any reason invalid or unconstitutional, that provision will be deemed a separate, distinct, and independent provision and will not affect the validity of the remaining portions of the resolution.

**SECTION 6 – EFFECTIVE DATE**

6.01 This resolution takes effect immediately.

ADOPTED by the City Commission of the City of North Port, Florida, acting in its capacity as the governing body of the North Port Road and Drainage District, in public session on September 04, 2025.

THE CITY COMMISSION OF THE CITY OF NORTH PORT,  
FLORIDA, SERVING AS THE GOVERNING BODY OF THE  
NORTH PORT ROAD AND DRAINAGE DISTRICT

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PHIL STOKES  
MAYOR

ATTEST

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HEATHER FAUST, MMC  
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS

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MICHAEL GOLEN, CPM  
INTERIM CITY ATTORNEY