



City of North Port

RESOLUTION NO. 2026-R-23

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, ESTABLISHING NOT-TO-EXCEED NON-AD VALOREM ASSESSMENT RATES FOR THE NORTH PORT ROAD AND DRAINAGE DISTRICT FOR FISCAL YEAR 2026-2027; INCORPORATING RECITALS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of North Port provides road and drainage services 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, by resolution, and collect special assessments against all non-exempted benefited property within its territorial bounds in order to provide funds for the purpose of providing road and drainage services to the District; and

WHEREAS, the special assessments provide funding for the purpose of providing road and drainage services to the residents of the City of North Port; and

WHEREAS, the District has levied special assessments for fiscal year 2025-2026 pursuant to a plan and methodology which the District has determined to satisfy the rational basis for a road and drainage special assessment and the equitable, proportional distribution of said assessment required by relevant Florida legal standards and controlling case law; and

WHEREAS, the District intends to levy non-ad valorem assessments for fiscal year 2026-2027 pursuant to a plan and methodology which has determined assessed North Port properties receive a special benefit from District services and that the non-ad valorem assessments are fairly apportioned to those properties that receive such benefit as required by relevant Florida legal standards and controlling case law; 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, the District wishes to provide notice through the Truth in Millage Rate (TRIM) Notice and Notice of Proposed Taxes.

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 – INCORPORATION OF RECITALS

1.01 The above recitals are true and correct and are incorporated in this resolution by reference.

SECTION 2 – NORTH PORT ROAD AND DRAINAGE DISTRICT ASSESSMENT RATES

2.01 The Board adopts the following rates as not-to-exceed rates for the North Port Road and Drainage District for the 2026-2027 fiscal year. The fiscal year begins October 1, 2026, and ends September 30, 2027.

Non-Ad Valorem Assessment Rates per Unit by Service Component	
Administrative Services	\$9.28 per Parcel
Base Road Services	\$21.65 per Road Equivalent Unit
Enhanced Road Services	\$84.43 per Road Equivalent Unit
Primary Drainage (Drainage I)	\$55.05 per Drainage Units (acreage based)
Secondary Drainage (Drainage II)	\$42.19 per Drainage Units (acreage based)
Tertiary Drainage (Drainage III)	\$122.14 per Drainage Units (acreage based)

Capital Improvements Non-Ad Valorem Rates per Unit by Service Component	
Base Road	\$4.38 per Parcel*
Enhanced Road	\$41.62 per Parcel*
* Parcel is defined in the Fiscal Year 2013-2014 non-ad valorem assessment roll for Capital Improvements.	

2.02 The Board clarifies that the rates are established only as not-to-exceed rates, and this action does not officially adopt any rates for the 2026-2027 fiscal year.

2.03 The Board authorizes staff to notify property owners of the rates by participation in the Sarasota County TRIM Notice and Proposed Notice of Taxes.

SECTION 3 – CONFLICTS

3.01 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 4 – SEVERABILITY

4.01 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 5 – EFFECTIVE DATE

5.01 This resolution takes effect immediately.

ADOPTED by the City Commission of the City of North Port, Florida as the governing body of the North Port Road and Drainage District, in public session on _____, 2026.

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

PETE EMRICH
MAYOR

ATTEST

HEATHER FAUST, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS

MICHAEL FUINO, B.C.S.
CITY ATTORNEY