RESOLUTION 25-59

A RESOLUTION OF THE CITY COUNCIL OF MARCO ISLAND, FLORIDA, ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR MORE THAN ONE YEAR LEVIED IN MARCO ISLAND, FLORIDA; STATING A NEED FORSUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the City of Marco Island, Florida (the "City") is adopted pursuant to City Ordinance No. 99-1 (as amended from time to time and codified in the City Code in Sections 2-281 through 2-339, the "Assessment Ordinance"), Chapter 197, Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS.

(A) The City Council of Marco Island, Florida (the "Council") intends to use the uniform method for collecting non-ad valorem assessments for more than one year within the area encompassed by the City boundaries (the legal description of which is attached hereto as Exhibit A and incorporated herein), as authorized by Section 197.3632, Florida Statutes, which will allow such assessments to be collected annually, commencing in November 2025, in the same manner as provided for ad valorem taxes.

SECTION 3. UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS.

- (A) Commencing with the ad valorem taxbills issued in November 2026, the City hereby announces its intention to use the uniform method of collecting non-ad valorem assessments for more than one year as authorized in Section 197.3632, Florida Statutes, as amended, for collecting non-ad valorem assessments for the cost of providing capital infrastructure and essential services necessary to advance the purposes of the City including, but not limited to, the provision or recovery of expenditures associated with water and wastewater facilities and improvements, waterway and canal refurbishment and maintenance, roads, streets, bridges, drainage or other transportation improvements and/or facilities, certain park and recreation services and/or facilities, and fire protection and suppression services and/or facilities. Such non-ad valorem assessments may be levied within all or a portion of the City boundaries.
- (B) The City hereby determines that the levy of such assessments is needed to fund the cost of providing such capital infrastructure and essential services to property located within the City boundaries.

- (C) Adoption of this Resolution is solely for the purpose of complying with the statutory requirements that the City publicly announce to the Florida Department of Revenue, the Collier County Property Appraiser, and the Collier County Tax Collector before January 1, that it may levy non-ad valorem assessments and use the uniform method of collection. Adoption of this Resolution shall not be deemed to commit or require the City to impose any assessments.
- (D) Upon adoption, the City Manager, or his designee, is hereby directed to send a copy of this Resolution by United States mail or email to the Florida Department of Revenue, the Collier County Property Appraiser, and the Collier County Tax Collector by January 10, 2026.

SECTION 4. CONSTRUCTION; EFFECTIVE DATE. This Resolution shall be liberally construed to impact the purposes hereof and shall become effective immediately upon adoption.

DULY ADOPTED this 8th day of December 2025.

ATTEST:	CITY OF MARCO ISLAND, FLORIDA
Joan Taylor, City Clerk	By: Darrin Palumbo, Chairman
Approved as to form and legal sufficiency:	
Alan L. Gabriel, City Attorney	

EXHIBIT A

LEGAL DESCRIPTION OF THE CITY

The entirety of lands within the city limits of the City of Marco Island, Florida, including with particularity the following:

A Corporate Line lying offshore from Marco Island, in portions of Township 52 South, Range 26 East, Collier County, Florida, which line is described as follows: From the corner common to Sections 17, 18, 19, and 20, Township 52 South, Range 26 East, run Westerly along the line common to said Sections 18 and 19 to a point 2,640 feet offshore in the Gulf of Mexico from the Mean High Tide Line Section 18 and the point of beginning. From said point of beginning, run Southerly 2,640 feet offshore from the Mean High Tide Line of Marco Island, past the Southerly point of said Island to the mouth of Caxambas Pass, thence run Northeasterly in the waters of Caxambas Pass to the center line of the channel of said Caxambas Pass; thence run Easterly along the centerline of the channel of Caxambas Pass, to a point intersecting a marked channel running Northerly towards Barfield Bay; thence run Northerly along the centerline of said channel to a point 300 feet offshore in Barfield Bay from the Mean High Tide Line of the Easterly end of lands formerly known as J. M. Barfield Subdivision, thence run Northerly, Easterly, and Southerly, 300 feet offshore in Barfield Bay from the Mean High Tide Line of Marco Island to intersection with the centerline of Blue Hill Creek; thence run Southeasterly along the centerline of Blue Hill Creek to a point 300 feet offshore in Blue Hill Bay from the Mean High Tide Line of Marco Island; thence continue Northerly, Easterly, and Southerly 300 feet offshore in Blue Hill Bay from the Mean High Tide Line of Marco Island to centerline of the aforementioned Blue Hill Creek, thence run Northeasterly along the centerline of Blue Hill Creek, but to a point intersecting the line common to Range 26 East and Range 27 East, Township 52 South, Collier County, Florida; thence run Northerly along the line common to said Range 26 and 27, but to a point intersecting the centerline of the channel of the Big Marco River, thence Northerly, Northwesterly, and Westerly along the centerline of the aforementioned Big Marco River and out through the marked Capri Pass, being 2,640 feet offshore from the Mean High Tide Line of Marco Island; thence run Southwesterly, Southerly, and Southeasterly 2,640 feet offshore from the Mean High Tide Line of Marco Island to the point of Beginning lying along the East-West line common to Sections 18 and 19, Township 52 South; Range 26 East.

Together with the following:

All that part of Township 52 South, Range 26 East, Collier County, Florida, being more articularly described as follows:

COMMENCING at the corner common to Sections 17, 18, 19, and 20, Township 52 South, Range 26 East, Collier County, Florida; thence run Westerly along the line common to Sections 18 and 19 to an intersection with a line which lies 2,640 feet offshore in the Gulf of Mexico and parallel with the Mean High Tide Line of Marco Island; thence run Southerly along a line which lies 2,640 feet offshore in the Gulf of Mexico and parallel with the Mean High Tide Line of Marco Island to the southerly point of Marco Island at the mouth of Caxambas Pass and the POINT OF BEGINNING of the Annexation Parcel herein described; thence run Northeasterly in the waters of Caxambas Pass to the center line of the channel of said Caxambas Pass; thence run Easterly along the centerline of the channel of Caxambas Pass to a point intersecting a marked channel running Northerly towards Barfield Bay; thence run Northerly along the centerline of said channel to a point 300 feet offshore in Barfield Bay from the Mean High Tide Line of the Easterly end of lands formerly known as J. M. Barfield Subdivision; thence run Northerly, Easterly, and Southerly 300 feet offshore in Barfield Bay from the

Mean High Tide Line of Marco Island to the intersection with the centerline of Blue Hill Creek; thence run Southeasterly along the centerline of Blue Hill Creek to a point 300 feet offshore in Blue Hill Bay from the Mean High Tide Line of Marco Island; thence continue Northerly, Easterly, and Southerly 300 feet offshore in Blue Hill Bay from the Mean High Tide Line of Marco Island to the centerline of aforementioned Blue Hill Creek; thence run Northeasterly along the centerline of Blue Hill Creek to a point intersecting the line common to Range 26 East and Range 27 East. Township 52 South, Collier County, Florida; thence run Southerly along the line common to said Range 26 East and Range 27 East to a line defined by the following two pairs of coordinates: N=571301.20 E=443476.15 and N=570492.74 E=441254.92; thence run along said line S.70°00'00"W, to the Mean High Tide Line of Ramsey Key; thence run southwesterly along said Mean High Tide Line of Ramsey Key to a line defined by the following two pairs of coordinates: N=569786.12 E=439722.64 and N=569346.13 E=439159.48; thence run along said line S.52°00'00"W. to the Mean High Tide Line of Helen Key; thence run Westerly and Southwesterly along said Mean High Tide Line of Helen Key to a line defined by the following two pairs of coordinates: N=568234.97 E=434316.36 and N=568623.84 E=432865.08; thence run along said line N.75°00'00"W. to the Mean High Tide Line of Fred Key; thence run Northwesterly and Westerly along said Mean High Tide Line of Fred Key to a line defined by the following two pairs of coordinates: N=569403.31 E=428843.50 and N=569403.31 E=427323.02; thence run along said line N.90°00'00"W. to the Mean High Tide Line of Curry Island; thence run Northwesterly along said Mean High Tide Line of Curry Island to a line defined by the following two pairs of coordinates: N=570231.46 E=425376.10 and N=570531.67 E=424255.68; thence run along said line N.75°00'00"W. to the Mean High Tide Line of Allen Key; thence run Northwesterly and Westerly along said Mean High Tide Line of Allen Key to a line defined by the following two pairs of coordinates: N=570787.53 E=422263.74 and N=570787.53 E=420743.25; thence run along said line N.90°00'00"W. to the Mean High Tide Line of Kice Island; thence run Northwesterly, Westerly and Southeasterly along said Mean High Tide Line of Kice Island to an intersection with a line which lies 2,640 feet offshore in Caxambas Pass and the Gulf of Mexico and parallel with the Mean High Tide Line of Marco Island: thence run Westerly and Northwesterly along a line which lies 2,640 feet offshore in Caxambas Pass and the Gulf of Mexico and parallel with the Mean High Tide Line of Marco Island to the POINT OF BEGINNING of the Parcel herein described.