

## Assessment Information

**Q. How are District assessments determined?**

A. Each property owner will pay an annual assessment, levied on their property tax bill as non-ad valorem assessments and based on two component costs. One is the Utility Operations which provides funding for ongoing operations which include sewer, water and irrigation. The annual assessment amounts vary in relation to the usage, size and type of property. This calculation is used to determine the utility needs and is based upon a typical residential utility demand called an ERC. This amount is listed in the table below. The other is an annual assessment for the non-utility Operations and Maintenance (O & M) of community properties. The amount is the same for all properties regardless of type or location within the community. Each year, the CID Board of Supervisors advertises for and holds a public hearing to set its budget and the level of assessments. The O & M assessment amount is listed in the table below.

**Q. How long do residents of Port of the Islands CID have to pay CID assessments?**

A. Port of the Islands does not have a Bond assessment at this time, therefore residents are only subject to the Operations and Maintenance (O & M) assessment. The O & M assessments pay for the ongoing expenses of the District, and will continue as long as the community exists.

**Q. Can I pay off the assessment?**

A. Since Port of the Islands does not have any bonded debt, there is nothing to be paid off. The O & M assessment will be levied on the property's taxes for as long as the community exists.

**Q. How is the assessment collected?**

A. Assessments are collected uniformly by the Collier County Tax Collector as a "non-ad valorem" assessment on your Collier County Tax bill and are paid directly by the owner or via a mortgage holder escrow, beginning November 1st of

**Port of the Islands Community Improvement District**

**Comparison of Assessment Rates**

**Fiscal Year 2019 vs Fiscal year 2020**

Product	Operations & Maintenance				Water / Sewer				Total Assessments per Unit			
	O&M ERC	FY 2019	FY 2020	Percent Change	W/S ERC	FY 2019	FY 2020	Percent Change	FY 2019	FY 2020	Percent Change	Total Units
Hotel Room	1.00	237.27	395.45	67%	0.60	1,021.80	1,021.80	0%	1,259.07	1,417.25	13%	86
Condo Unit	1.00	395.45	395.45	0%	0.80	1,362.40	1,362.40	0%	1,757.85	1,757.85	0%	511
Single Family	1.00	395.45	395.45	0%	1.00	1,703.00	1,703.00	0%	2,098.45	2,098.45	0%	150
Boat Slip up to 40 feet (water only)	0.40	31.64	158.18	400%	0.08	136.24	136.24	0%	167.88	294.42	75%	101
Boat Slip up to 40 feet (water & sewer)	0.40	31.64	158.18	400%	0.20	272.48	340.60	25%	304.12	498.78	64%	33
Boat Slip 40 feet and larger	0.40	N/A	158.18	N/A	0.40	N/A	681.20	N/A	N/A	839.38	N/A	41