

PORT OF THE ISLANDS COMMUNITY IMPROVEMENT DISTRICT

AMENDED NOTICE OF PUBLIC HEARING CONTINUATION TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026-27 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER AN OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENT METHODOLOGY; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

Notice is hereby given that The Board of Supervisors (the “Board”) of the Port of the Islands Community Improvement District (the “District”) will hold a public meeting, public hearing, and continuation of public hearing on **Thursday, August 20, 2026 at 9:30am on at the Resort Main Dining Room, 25000 E. Tamiami Trail, Naples, FL 34114**. The public hearings are being held pursuant to Chapter 190, *Florida Statutes*, to receive public comment and objections and consider the District’s proposed budget (“Proposed Budget”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“Fiscal Year 2026-27”); as well as, pursuant to Chapters 190 and 197, *Florida Statutes*, to receive public comment and objections and consider the adoption of an updated operations and maintenance special assessment methodology; and, pursuant to Chapters 190 and 197, *Florida Statutes*, to receive public comment and objections and consider the imposition of operations and maintenance special assessments (“Special Assessments”) upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2026-27, to consider the adoption of an assessment roll, and, to provide for the levy, collection, and enforcement of the Special Assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget, adopt an updated operations and maintenance special assessment methodology, and levy the Special Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

The District imposes O&M Assessments, the Special Assessments, on benefitted property within the District for the purpose of funding the District’s general administrative, operations, and maintenance budget. While the dollar amount of the assessments per Equivalent Residential Unit (ERU) is the same as last year, the District has proposed an adjustment in the number of ERUS for certain properties and updated allocating the overall Special Assessments among the various properties. A description of the services to be funded by the Special Assessments, and the properties to benefit from the Special Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property subject to the proposed O&M Assessments is identified in the map attached hereto.

The proposed schedule of assessments is detailed in the chart below and the Special Assessments are outlined in greater detail in the budget. A copy of the Fiscal Year 2026-27 proposed final budget is available at the office of the District Manager located at 5672 Strand Court, Suite 1, Naples, FL 34110; (239) 592-9115.

FISCAL YEAR ASSESSMENT CHART

Proposed FY 2027 Operations and Maintenance Budget			
	Adopted 2026 Budget	Proposed 2027 Budget	Increase from 2026 vs. 2027
	\$815,105	\$815,105	\$0
ERU	1,130.11	1,130.11	0
Assessment/ERU/Unit	\$721.26	\$721.26	\$0

FISCAL YEAR ASSESSMENT CHART

Proposed FY 2027 Water and Sewer Budget

	Adopted 2026 Budget	Proposed 2027 Budget	Increase from 2026 vs. 2027
	\$0	\$0	\$0
ERU	742.22	742.22	0
Assessment/ERU/Unit	\$0	\$0	\$0

ERU – *Equivalent Residential Units*

The proposed Special Assessment methodology is detailed in the chart below. A copy of the proposed Special Assessment methodology is available at the office of the District Manager located at 5672 Strand Court, Suite 1, Naples, FL 34110; (239) 592-9115.

Property Type	ERUs
Residential Unit	1.00
1.5 Lot Unit	1.50
Double Lot	2.00
Commercial Per Acre	4.00
Live Aboard Slips	1.00
Commercial Use Slips	0.85
Recreational Use Slips	0.25
Hotel per Room	1.00
Gun Club	8.00

The proposed Special Assessments as stated include collection costs and/or early payment discounts, which the Collier County Tax Collector (“**Tax Collector**”) may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for O&M Assessments, such that no assessment hearing shall be held, or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note that the Utility Assessments and O&M Assessments do not include any debt service assessments previously levied by the District and are due to be collected for Fiscal Year 2026-27.

For Fiscal Year 2026-27, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2026. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments,

may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained by contacting the offices of the District Manager by contacting Dorrill Management Group, 5672 Strand Ct, Suite 1, Naples, FL 34110; email: neil@dmgfl.com; phone: 239-592-9115, extension 203 ("**District Manager's Office**"), during normal business hours, or by visiting the District's website: www.poicid.com

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

All affected property owners have the right to appear at the public hearings and the right to file written objections with the District at the offices of the District, located at 5672 Strand Court, Suite 1, Naples, FL 34110 within twenty (20) days of publication of this notice.

There may be occasions when staff or other individuals may participate by speaker telephone. In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at this meeting should contact the District Manager at (239) 592-9115 at least forty-eight (48) hours prior to the date of the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 for aid in contacting the District Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

W. Neil Dorrill
District Manager

