

March 31,2025

Board of Commissioners
Captiva Erosion Protection District
11513 Andy Rosse Lane
3rd Floor, Unit 4,
Captiva FL 33924

Gentlemen:

RE: CEPD 2025 Apportionment

In prior cost apportionments of the cost of beach renourishment, properties were classified as either gulf front or not gulf front. Renourishment projects were assumed to provide recreational benefits for all properties and all properties were subject to a "recreation" assessment. Gulf front properties were assumed to receive additional property protection benefits from the renourishment projects and were subject to an additional "protection" assessment.

A handful of properties along the Tween Waters stretch of Captiva Drive do not fit nicely in this binary classification system. These are so-called flag lots with the house and main portion of the property sited far back from Captiva Drive on Roosevelt Channel (the "flag"). Access to these properties from Captiva Drive is via a long, narrow driveway (the "flag pole"). In each case another lot and house stand between the flag house and Captiva Drive. Those front houses are uniformly deemed gulf front for the CEPD assessment.

The flag lot properties have access to the beach on the west side of Captiva Drive. In some cases the access is provided by an easement granted by the front house. In other cases, the flag lot property owns small frontage on the west side of Captiva Drive.

I own a flag lot property at 16201 Captiva Drive. My property includes 50 feet of frontage on the west side of Captiva Drive that provides beach access. There are no improvements on this land other than a "private property" sign. Prior to the 2021 assessment, my property was not deemed to be gulf front for the purpose of the assessment but it was reclassified as gulf front in the 2021 assessment. No notice or explanation of this reclassification was provided and for four years I have unsuccessfully attempted to secure an explanation from the CEPD staff and commissioners.

This reclassification creates an anomalous result. Just south of my property is another flag property, 16211 Captiva Drive. The beach access for this property is across an easement granted by 16207 Captiva Drive.

A basic tenet of taxation is that similarly situated taxpayers should pay similar taxes. The protection assessment is intended to be proportional to the property protection afforded by the beach renourishment.

The two houses are approximately 30 feet apart. Both houses were inundated by surges from Roosevelt Channel in each of Hurricane Ian, Helen and Milton. Surges from the gulf never reached either house in any of these storms. With this configuration and history, it would seem logical that these properties would have similar CEPD protection assessments. But this not the case. #16201 has a 100% protection assessment and #16211 has a 0% protection assessment.

The radically different treatment of these two properties is because the protection assessment for flag lots is not determined by the protection afforded. Instead, the assessment is determined by whether beach access is over owned property or via an easement. No other properties on Captiva are treated this way. There is no economic or legal basis for applying a different standard to flag lot. The reclassification of my property and others similarly situated as beach front was an error that should be corrected.

At this time, a new assessment is being planned. Maintaining the arbitrary and differentiated treatment of flag lots is not acceptable. Based on earlier communications, CEPD is increasing its focus on the channel side of the island, which I heartily endorse. I suggest that CEPD creates a new classification for properties bordering the channel and assess them based on CEPD's initiatives on that side of the island

Thank you for your consideration of these suggestions.

A handwritten signature in blue ink, appearing to read "Richard Levinson". The signature is fluid and cursive, with a long horizontal stroke at the end.

Richard Levinson
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