ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

WASTEWATER COLLECTION AND TREATMENT FACILITIES
ANNUAL ASSESSMENT RESOLUTION
NORTH PLANTATION KEY SUPPLEMENTAL

ADOPTED AUGUST 9, 2012
<table>
<thead>
<tr>
<th>SECTION</th>
<th>TITLE</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>AUTHORITY</td>
<td>4</td>
</tr>
<tr>
<td>2.</td>
<td>DEFINITIONS</td>
<td>5</td>
</tr>
<tr>
<td>3.</td>
<td>ANNUAL ASSESSMENTS TO FUND WASTEWATER</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>COLLECTION AND TREATMENT FACILITIES</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>APPROVAL OF ASSESSMENT ROLL</td>
<td>5</td>
</tr>
<tr>
<td>5.</td>
<td>ASSESSMENT LIENS</td>
<td>6</td>
</tr>
<tr>
<td>6.</td>
<td>COLLECTION OF ASSESSMENTS</td>
<td>6</td>
</tr>
<tr>
<td>7.</td>
<td>SEVERABILITY</td>
<td>7</td>
</tr>
<tr>
<td>8.</td>
<td>EFFECTIVE DATE</td>
<td>7</td>
</tr>
</tbody>
</table>

## APPENDICES:

<table>
<thead>
<tr>
<th>APPENDIX</th>
<th>DESCRIPTION</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>PROOF OF PUBLICATION</td>
<td>9</td>
</tr>
<tr>
<td>B</td>
<td>FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL</td>
<td>10</td>
</tr>
</tbody>
</table>
RESOLUTION NO. 12-08-63

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, RELATING TO THE CONSTRUCTION AND FUNDING OF WASTEWATER COLLECTION AND TREATMENT FACILITIES WITHIN THE NORTH PLANTATION KEY SUPPLEMENTAL ASSESSMENT AREA; IMPOSING SPECIAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Village Council ("Council") of Islamorada, Village of Islands, Florida, enacted Ordinance No. 05-16 on August 23, 2005 (the "Ordinance"), to provide for the creation of assessment areas and authorize the imposition of special assessments to fund the construction of local improvements to serve the property located therein; and

WHEREAS, on August 20, 2009, the Village Council adopted Resolution No. 09-08-68, the North Plantation Key Supplemental Initial Assessment Resolution (the "Initial Assessment Resolution"), proposing creation of the North Plantation Key Supplemental Assessment Area consisting of all Multifamily Property within the North Plantation Key Assessment Area and all Multiple Single Family Dwelling Unit Parcels within the North Plantation Key Assessment Area, describing the method of assessing the cost of Wastewater Collection and Treatment Facilities against the real property specially benefited thereby, and directing the preparation of the preliminary Assessment Roll and the provision of notices required by the Ordinance; and

WHEREAS, on September 14, 2009, the Village Council adopted Resolution No. 09-09-77, the North Plantation Key Supplemental Final Assessment Resolution (the
"Final Assessment Resolution"), confirming the creation of the North Plantation Key 
Supplemental Assessment Area, imposing supplemental special assessments, 
approving the Assessment Roll and providing for collection of the assessments within 
the Supplemental Assessment Area; and 

WHEREAS, pursuant to the provisions of the Ordinance, the Village is required 
to adopt an Annual Assessment Resolution for each fiscal year to approve the 
assessment rolls for such fiscal year; and 

WHEREAS, this Resolution shall serve as the Annual Assessment Resolution for 
the Fiscal Year 2012-2013; and 

WHEREAS, properties in the North Plantation Key Supplemental Assessment 
Area will accordingly be subject to the previously established assessment amount 
imposed to fund the Wastewater Collection and Treatment Facilities in the North 
Plantation Key Supplemental Assessment Area; and 

WHEREAS, the Assessment Roll has heretofore been filed with the office of the 
Village Manager, as required by the Ordinance; and 

WHEREAS, as required by the terms of the Ordinance, a notice of a public 
hearing was published; the proof of publication is attached hereto as Appendix A. 

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF 
ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, AS FOLLOWS: 

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the 
Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, 
Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.
SECTION 2. DEFINITIONS. This Resolution is the Annual Assessment Resolution for the Fiscal Year 2012-2013 as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

SECTION 3. ANNUAL ASSESSMENTS TO FUND WASTEWATER TREATMENT AND COLLECTION FACILITIES.

(A) The Tax Parcels described in the Assessment Roll are hereby found to be specially benefited by construction of the Wastewater Collection and Treatment Facilities in the amount of the maximum annual Assessment set forth in the Assessment Roll. The methodology for computing annual Assessments described in the Initial Assessment Resolution, as amended by the Final Assessment Resolution, is hereby approved.

(B) For the Fiscal Year beginning October 1, 2012, Annual Assessments computed in the manner described in the Initial Assessment Resolution, as amended, are hereby levied and reimposed on all Tax Parcels described in the Assessment Roll at a maximum annual rate of $27.00 per .2 EDUs for Multifamily Dwelling Units and a maximum annual rate of $132.00 per EDU for Multiple Single Family Dwelling Unit Parcels for a period not to exceed 26 years, commencing in November, 2009.

SECTION 4. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll for North Plantation Key Supplemental Assessment Area, currently on file with the Village Manager and incorporated herein by reference, is hereby approved.
SECTION 5. ASSESSMENT LIENS.

(A) The Assessments shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption by the Council of the Annual Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Assessment Resolution, the Adjusted Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption by the Council of the Annual Assessment Resolution and shall attach to the property included on the Assessment Roll upon adoption of the Annual Assessment Resolution.

SECTION 6. COLLECTION OF ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of the Annual Assessment Resolution for each Fiscal Year, the Village Manager shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a
Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix B.

**SECTION 7. SEVERABILITY.** If any clause, section, or other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or application of this Resolution.

**SECTION 8. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED, ADOPTED AND APPROVED THIS 9th day of August, 2012.

Motion to adopt by Councilman Achenberg, Seconded by Councilman Purdo

Mayor Michael Reckwerdt       YES
Vice Mayor Ken Philipson        YES
Councilman Don Achenberg       YES
Councilman Ted Blackburn        YES
Councilman Dave Purdo           YES

ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

(SEAL)

Ken Philipson, Vice Mayor
ATTEST:

[Signature]
Debra Eastman, Village Clerk

APPROVED AS TO FORM AND LEGALITY
FOR THE USE AND BENEFIT OF ISLAMORADA, VILLAGE OF ISLANDS ONLY:

[Signature]
Village Attorney
APPENDIX A

PROOF OF PUBLICATION
STATE OF FLORIDA
COUNTY OF MONROE

Before the undersigned authority personally appeared Randy G. Erickson, who on oath says that he is Vice-President of Operations of the Key West Citizen, a daily newspaper published in Key West, in Monroe County, Florida; that the attached copy of advertisement, being a legal notice in the matter of

Notice of Hearing
Assessed for Wastewater - North Plantation Key - Supplemental

was published in said newspaper in the issue(s) of

July 19, 2012

Affiant further says that the Key West Citizen is a newspaper published in Key West, in said Monroe County, Florida and that the said newspaper has heretofore been continuously published in said Monroe County, Florida every day, and has been entered as second-class mail matter at the post office in Key West, in said Monroe County, Florida, for a period of 1 year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

[Signature]

Signature of Affiant

Sworn and subscribed before me this 19 day of July, 2012

Notary Public:

[Signature]

Dawn Kawzinsky
Expires: 1/4/16

Notary Seal

Personally Known ___ x ___ Produced Identification
Type of Identification Produced _______________________
NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR
COLLECTION OF ASSESSMENT FOR WASTEWATER
COLLECTION AND TREATMENT FACILITIES FOR NORTH
PLANTATION KEY SUPPLEMENTAL

Notice is hereby given that the Village Council of Islamorada,
Village of Key West, will conduct a public hearing to consider reimposing
supplemental special assessments for the Fiscal Year beginning October 1,
2012, against certain parcels of multifamily property and parcels containing
multiple single-family dwelling units therein and located within the North
Plantation Key Supplemental Assessment Area as shown above, to fund
Wastewater Collection and Treatment Facilities provided to such properties
and to authorize collection of such assessments on the tax bill.

The "original" rule, established for the "North Plantation Key
Assessment Area," assigns one equivalent dwelling unit (EDU) to each
single-family dwelling unit and 0.5 EDUs to each multi-family dwelling unit. In
2006, the Village Council decided to provide for a uniform set of rules for the
Calculation of Wastewater Assessments throughout the Village. The uniform
rules assign one (1) EDU to each single-family dwelling unit and one (1)
EDU to each multi-family dwelling unit. The application of uniform rules
to the North Plantation Key Assessment Area produces supplemental assessment
amounts for affected properties. The supplemental assessment is based upon the number of additional
EDUs attributable to the property based on the uniform rules (1:EDU for each
additional single-family dwelling unit and 0.5 EDUs for each
multi-family dwelling unit). The annual assessment will include your share
of the principal, interest and collection costs. The maximum annual assessment
is estimated to be $132.00 per EDU (which is $7.00 per
EDU for each additional single-family dwelling unit and $132.00 per EDU for each additional single-family
dwelling unit) for Fiscal Year 2012-13 and future fiscal years. The total
annual assessment revenue to be collected within the Village of Islamorada
for the upcoming Fiscal Year is estimated to be $2,400,000. Copies of the
Assessment Ordinance (Ordinance No. 15-16), the Initial Assessment Resolution (Resolution No. 09-08-08), the Final Assessment Resolution (Resolution No. 09-06-13), the Annual Rate Resolution initiating the annual
process of updating the Assessment Roll and removing the Assessments,
and the updated Assessment Roll for the upcoming Fiscal Year are available
for inspection at the Village Clerk's office, located at 8600 Overseas Road,
Islamorada, Florida.

The public hearing will be held at 5:30 p.m. or as soon thereafter
as possible on August 9, 2012, at Founders Park Community Center, 8700
Overseas Highway, Islamorada, Florida, for the purpose of receiving public
comment on the proposed assessments. All affected property owners
have a right to appear at the hearing and to file written objections with the
Village Council within 20 calendar days of the date of this notice. A person
deciding to appear any decision made by the Village Council with respect
to any matter considered at the hearing, such person will need a record of
the proceedings and may need to ensure that a verbatim record is made,
including the testimony and evidence upon which the appeal is to be made.
In accordance with the Americans with Disabilities Act, persons needing a
special accommodation or an interpreter to participate in this proceeding
should contact the Village Clerk at (305) 664-6412, at least seven (7) days
prior to the date of the hearing.

If you have any questions, please contact the Village at
(305) 664-6446, Monday through Friday between 8:00 a.m. and 5:00 p.m.

The assessments will be collected on the ad valorem tax bill to
be mailed in November 2012, as authorized by section 197.3832, Florida
Statutes. Failure to pay the assessments will cause a tax certificate to be
issued against the property which may result in a loss of title.

VILLAGE COUNCIL OF
ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

July 19, 2012 - Key West Citizen
CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Mayor of the Village Council of Islamorada, Village of Islands, Florida (the "Village"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for wastewater collection and treatment facilities (the "Non-Ad Valorem Assessment Roll") for North Plantation Key Supplemental is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Monroe County Tax Collector by September 15, 2012.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Monroe County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 9th day of August, 2012.

ISLAMORADA, VILLAGE OF ISLANDS,
FLORIDA

By: [Signature]
Mayor Michael Reckwerdt

[to be delivered to Tax Collector prior to September 15]