ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

PHASE I WASTEWATER COLLECTION AND TREATMENT FACILITIES
ANNUAL RATE RESOLUTION

ADOPTED AUGUST 9, 2012
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RESOLUTION NO. 12-08-67

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, RELATING TO THE CONSTRUCTION OF WASTEWATER COLLECTION AND TREATMENT FACILITIES WITHIN THE WASTEWATER ASSESSMENT AREA WITHIN THE VILLAGE BUT EXCLUDING THE NORTH PLANTATION KEY, THE WOODS CORNER, AND THE NORTH PLANTATION KEY SUPPLEMENTAL ASSESSMENT AREAS; REIMPOSING SPECIAL ASSESSMENTS; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS; AND PROVIDING 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, as required by the terms of the Ordinance, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively; 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 roll for such Fiscal Year; and

WHEREAS, pursuant to the Ordinance notice of the public hearing has been published. The proof of publication is attached hereto as Appendix A; and

WHEREAS, the Assessment Roll has heretofore been filed with the Office of the Village Manager, as required by the Ordinance; and
WHEREAS, a public hearing was held on August 9, 2012 and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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 Ordinance No. 05-16 (the "Ordinance"), the Initial Assessment Resolution (Resolution No. 11-06-38) and Supplemental Initial Assessment Resolution (Resolution No. 11-07-48) (together hereinafter referred to as the "Initial Assessment Resolution"), the Final Assessment Resolution (Resolution No. 11-07-47) and Supplemental Final Assessment Resolution (Resolution No. 11-08-58) (together hereinafter referred to as 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 Rate Resolution 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.

(A) The Real Estate Parcels described in the updated 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.

(B) Annual Assessments computed in the manner described in the Initial Assessment Resolution, as amended, are hereby levied and imposed on all Tax Parcels
described in the Assessment Roll at a maximum annual rate of either (i) $256.00 per EDU for properties with one (1) to ten (10) EDUs, or (ii) $2,560.00 per Real Estate Parcel plus $74.00 per EDU for properties greater than ten (10) EDUs for a period not to exceed 25 years, commencing in November 2011.

(C) Annual Assessments computed in the manner described in the Initial Assessment Resolution, as amended, are hereby additionally levied and imposed at a maximum annual rate described in paragraph (B) above less the amount of any prepayment received for the Real Estate Parcel for a period of one year on those Tax Parcels erroneously omitted from the Assessment Roll for Fiscal Year 2011-12 who were separately billed the amount of the wastewater assessment pursuant to the Ordinance, but have a delinquent amount past due as of July 15, 2012. Notice of the public hearing was mailed to each Property Owner proposed to be added to the Assessment Roll notifying them of the opportunity to be heard. The Affidavit of Mailing is attached hereto as Appendix B.

SECTION 4. APPROVAL OF ASSESSMENT ROLL. The updated Assessment Roll, which is 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 Real Estate 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 this Annual Assessment Resolution.

**SECTION 6. COLLECTION OF ASSESSMENTS.** The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of the this Annual Assessment Resolution, 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 D.

**SECTION 7. EFFECT OF ANNUAL RATE RESOLUTION.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments will be computed, the Assessment Roll, the maximum annual Assessment, the levy and lien of the Assessments and the terms for prepayment of the
Assessments) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Council action on this Final Assessment 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 Vice Mayor Philipson, Seconded by Councilman Purdo

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

YES
YES
YES
YES
YES

ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

(S Seal)

By: Ken Philipson, Vice Mayor

ATTEST:

Village Clerk

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

By: 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

Collection of Special Assessments

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 ____________________________
APPENDIX B

AFFIDAVIT OF MAILING
AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Edward Koconis and Sandi Melgarejo, who, after being duly sworn, depose and say:

1. Edward Koconis, as Village Manager of Islamorada, Village of Islands, Florida, (the "Village") pursuant to the authority and direction received from the Village Council of Islamorada, Village of Islands, Florida, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Capital Project and Related Service Assessment Ordinance adopted by the Village Council on August 23, 2005 (the "Ordinance").

2. Sandi Melgarejo is Project Coordinator for GSG. GSG has caused any notices required by the Ordinance to be prepared. An exemplary form of such notice is attached hereto. GSG has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the Village expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before July 19, 2012, GSG caused the mailing of the above-referenced notices in accordance with the Ordinance by First Class Mail to each
affected owner, at the addresses then shown on the real property assessment tax roll
database maintained by the Monroe County Property Appraiser for the purpose of the
levy and collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.

Edward Koconis, affiant

Sandi Melgarejo, affiant

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 1st day of August, 2012 by Edward Koconis, Village Manager, Islamorada,
Village of Islands, Florida. He is personally known to me or has produced ________ as identification and did take an oath.

MARY G SWANEY
MY COMMISSION # EEO81220
EXPIRES April 05, 2015
(407) 356-0153
FloridaNotaryService.com
Printed Name: Mary Swaney
Notary Public, State of Florida
At Large
My Commission Expires: April 2015
Commission No.: EEO81220
STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 20 day of July, 2012 by Sandi Melgarejo, Project Coordinator, Government Services Group, Inc., a Florida corporation. She is personally known to me or has produced ________ as identification and did take an oath.

[Tammy Peters]
Printed Name: Tammy Peters
Notary Public, State of Florida
At Large
My Commission Expires: 2013
Commission No.: DD 93134
Commission No.: _______________
Dear Property Owner:

In August 2011, the Village Council of Islamorada, Village of Islands, Florida ("Village"), approved a special assessment against property within the Assessment Area consisting of Middle Plantation Key, South Plantation Key, Lower Matecumbe Key, Upper Matecumbe Key and Windley Key to fund the construction of wastewater collection and treatment facilities to provide your property with wastewater collection services. Assessment records and copies of applicable Ordinances and Resolutions passed by the Village Council are on file at the offices of the Village Clerk, located in the Village Administrative Center and Public Safety Headquarters, 86800 Overseas Highway, Islamorada, Florida.

The assessment for each parcel of property is based on the number of EDUs. You made a prepayment equal to 24/25 of the total prepayment amount in September 2011, and the 1/25th remaining prepayment amount should have appeared on your November 2011 tax bill. However, the 1/25th assessment amount for your property was inadvertently omitted from the November 2011 tax bill. Accordingly, a separate bill was mailed to you on May 1, 2012 to pay for this 1/25th assessment amount. Since you did not pay the total amount still due on or before July 15, 2012, this amount will be included on your November 2012 property tax bill as a non-ad valorem assessment.

Total number of EDUs attributed to property: 1
Wastewater assessment amount due per EDU: $127.84
Total Fiscal Year 2012-13 wastewater assessment for property: $127.84

The total assessment revenue the Village expects to collect from the assessment in Fiscal Year 2012-13 is estimated at $1,250,000.

Failure to pay your assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Village Council will hold a public hearing at 5:30 p.m., or as soon thereafter as the matter can be heard, on August 9, 2012, at Founders Park Community Center, 87000 Overseas Highway, Islamorada, Florida, for the purpose of receiving comments on the proposed assessments, including collection on the ad valorem tax bill. You are invited to attend and participate in the public hearing or to file written objections with the Village prior to or during the hearing. If you decide to appeal any decision made by the Village Council with respect to any matter considered at the hearing, you 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, if you are a person with a disability who needs any accommodation or an interpreter to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the Village Clerk at (305) 664-6400.

If there is a mistake on this notice, it will be corrected. Questions regarding your assessment and the process for collection may be directed to the Utilities Department at (305) 664-6454.

* * * * SEND NO MONEY NOW. THIS IS NOT AN INVOICE * * * *
APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL
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 the Village 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: Michael Reckwerdt, Mayor

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