ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

ANNUAL RATE RESOLUTION
FOR SOLID WASTE

ADOPTED AUGUST 8, 2013
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RESOLUTION NO. 13-08-51

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE IN ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA; REIMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Village Council (the "Council") of Islamorada, Village of Islands, Florida (the "Village"), has enacted Ordinance No. 99-11 (the "Ordinance"), which authorizes the imposition of annual Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities or programs against certain Assessed Property within the Village;

WHEREAS, the imposition of a Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities or programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning the Solid Waste Cost among parcels of Assessed Property;

WHEREAS, the Council desires to reimpose an assessment program for Solid Waste collection and disposal services, facilities or programs within the Village using the tax bill collection method for the Fiscal Year beginning on October 1, 2013;

WHEREAS, the Council, on July 11, 2013, adopted Resolution No. 13-07-38 (the "Preliminary Rate Resolution"), containing a brief and general description of the Solid Waste collection and disposal services, facilities or programs to be provided to Assessed Property, describing the method of apportioning the Solid Waste Cost to compute the Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities or programs against Residential Property, designating a rate of assessment, and directing preparation of the Assessment Roll and provision of the notice required by the Ordinance;
WHEREAS, in order to reimpose Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2013, the Ordinance requires the Village to adopt an Annual Rate Resolution during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Year, with such amendments as the Council deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS, notice of a public hearing has been published and, as required by the terms of the Ordinance, mailed to each Owner of Residential Property proposed to be assessed notifying such Owners of their opportunity to be heard, an affidavit regarding the form of notice mailed to each Owner of Residential Property being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on August 8, 2013, 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. 99-11; Resolution No. 99-08-39, as amended (the "Initial Assessment Resolution"); Resolution No. 99-09-49 (the "Final Assessment Resolution"); and Resolution No. 13-07-38 (the "Preliminary Rate Resolution"); Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This Resolution constitutes 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, the Final Assessment Resolution and the Preliminary Rate Resolution.
SECTION 3. REIMPOSITION OF SOLID WASTE COLLECTION AND DISPOSAL ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of Solid Waste collection and disposal services, facilities or programs described in the Preliminary Rate Resolution in the amount of the Solid Waste Service Assessment set forth in the updated Assessment Roll, a copy of which was present at the above referenced public hearing and is incorporated herein by reference. It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Village will be benefited by the Village's provision of Solid Waste collection and disposal services, facilities or programs in an amount not less than the Solid Waste Service Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution, from the Solid Waste collection and disposal services, facilities or programs to be provided and a legislative determination that the Solid Waste Service Assessments are fairly and reasonably apportioned among the Residential Properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Solid Waste Service Assessments described in the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2013, the Solid Waste Cost of $1,537,569.00 shall be allocated among all parcels of Assessed Property, based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. An annual rate of assessment equal to $377.68 for solid waste and collection disposal services is hereby imposed for each Dwelling Unit. Solid Waste Service Assessments for Solid Waste collection and
disposal services, facilities or programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll.

(D) For future fiscal years, as authorized in Section 2.08 of the Ordinance, a maximum assessment rate of $407.50 per Dwelling Unit for solid waste and collection disposal services is hereby approved. This amount can be imposed in future fiscal years without additional notice, but is not required to be imposed.

(E) Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Service Assessments required by law or authorized by the Council shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Solid Waste Service Assessments.

(F) Such Solid Waste Service Assessments shall constitute a lien upon the Assessed Property so assessed 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 for Solid Waste Service Assessments shall be deemed perfected upon adoption by the Village Council of this Annual Rate Resolution. Upon perfection, the lien for Solid Waste Service Assessments collected under the Uniform Assessment Collection Act shall attach to the property included on the roll as of the prior January 1, the lien date for ad valorem taxes.

(G) The Assessment Roll, as herein approved, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. 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 C.
SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the Assessment Roll and the levy and lien of the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities or programs) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]
Motion to adopt by Councilwoman Deb Gillis; second by Councilman Mike Forster.

FINAL VOTE AT ADOPTION

VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS:

Mayor Ken Philipson          YES
Vice Mayor Ted Blackburn     YES
Councilman Mike Forster      YES
Councilwoman Deb Gillis      YES
Councilman Dave Purdo        YES

PASSED, ADOPTED AND APPROVED THIS 8th day of August, 2013.

\[Signature\]
Ken Philipson, Mayor

ATTEST:

\[Signature\]
ARIANA LAWSON, VILLAGE CLERK

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

\[Signature\]
VILLAGE ATTORNEY
APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS
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 that certain Notice to Proceed involving Government Services Group, Inc. ("GSG") and the Village dated November 8, 2012, and the authority and direction received from the Village Council, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Solid Waste Service Assessment Ordinance adopted by the Village Council on August 5, 1999 (the "Assessment Ordinance") and in conformance with the Preliminary Rate Resolution adopted by the Village Council on July 11, 2013 (the "Preliminary Rate Resolution").

2. Sandi Melgarejo is Project Coordinator for GSG. GSG has caused the notices required by the Assessment Ordinance to be prepared in conformance with the Preliminary Rate Resolution. 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 18, 2013, GSG delivered and directed the mailing of the above-referenced notices in accordance with the Assessment Ordinance and the Preliminary Rate Resolution.
Resolution 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 MONROE

The foregoing Affidavit of Mailing was sworn to and subscribed before me this _____ day of __________, 2013 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.

Printed Name: ______________________
Notary Public, State of Florida
At Large
My Commission Expires: ______________
Commission No.: _____________________

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this _____ day of ____________, 2013 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.

Printed Name: ______________________
Notary Public, State of Florida
At Large
My Commission Expires: ______________
Commission No.: _____________________
APPENDIX B

PROOF OF PUBLICATION
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 Islamorada, Village of Islands, Florida or the authorized agent 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 solid waste services (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, 2013.

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 13th day of August, 2013.

ISAMORADA, VILLAGE OF ISLANDS,
FLORIDA

By: [Signature]
Ken Philipson, Mayor

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