ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

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

ADOPTED AUGUST 8, 2013
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RESOLUTION NO. 13-08-52

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 ASSESSMENT AREA; REIMPOSING SPECIAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013; 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 23, 2005, the Council adopted Resolution No. 05-08-42 (the "Initial Assessment Resolution") and on September 15, 2005, the Council adopted Resolution No. 05-09-49, (the "Final Assessment Resolution"), proposing creation of the North Plantation Key Assessment Area and describing the method of assessing the cost of Wastewater Collection and Treatment Facilities against the real property specially benefited thereby; and

WHEREAS, On September 9, 2010, the Council amended the Initial Assessment Resolution and adopted Resolution No. 10-08-53 changing the methodology for assessment of Laundry Facility within the Assessment Area and providing that a Laundry Facility shall be counted as having one (1) EDU; and

WHEREAS, the Council desires to reimpose the Assessment to fund the Wastewater Collection and Treatment Facilities in the North Plantation Key Assessment Area for the Fiscal Year beginning October 1, 2013; 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, properties in the North Plantation Key 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 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; and

WHEREAS, a public hearing was held on August 8, 2013 to consider comments and objections of all interested persons, 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 the Ordinance, the Initial Assessment Resolution (as amended), 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 as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution (as may have been amended), the Final Assessment Resolution and the Preliminary Rate Resolution.
SECTION 3. REIMPOSITION OF 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) and the Final Assessment Resolution is hereby approved.

(B) For the Fiscal Year beginning October 1, 2013, Annual Assessments computed in the manner described in the Initial Assessment Resolution (as amended) and the Final Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the Assessment Roll at a maximum annual rate of $106.96 per EDU and a maximum annual rate of $340.55 per Connection, for a period not to exceed 30 years, commencing in November, 2005.

SECTION 4. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll for the North Plantation Key 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. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Assessment 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 North Plantation Key Assessment for the
Wastewater Collection and Treatment Facilities) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Assessment Resolution.

SECTION 9. EFFECTIVE DATE. This Resolution shall take effect immediately upon its 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, FLORIDA:

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 S. 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

PROOF OF PUBLICATION
APPENDIX B

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 North Plantation Key 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.

ISLAMORADA, VILLAGE OF ISLANDS,
FLORIDA

By: ____________________________
Mayor Ken Philipson

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