ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

PHASE I WASTEWATER COLLECTION AND TREATMENT FACILITIES
ANNUAL RATE RESOLUTION

ADOPTED AUGUST 8, 2013
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RESOLUTION NO. 13-08-55

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; the proof of publication is attached hereto as Appendix A; 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, 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 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.
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.

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 B.

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.

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Motion to adopt by Councilwoman Deb Gillis; second by Vice Mayor Ted Blackburn.

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.

KEN PHILIPSON, MAYOR

ATTEST:

ARIANA S. LAWSON, VILLAGE CLERK

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

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 the Village’s Remaining Service Area Phase I (RSA-I) 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.

ILLAMORADA, VILLAGE OF ISLANDS,
FLORIDA

By: ____________________________
Ken Philipson, Mayor

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