ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

PHASE II WASTEWATER COLLECTION AND TREATMENT FACILITIES
WASTEWATER TREATMENT AND COLLECTION FACILITIES
ANNUAL ASSESSMENT RESOLUTION

ADOPTED AUGUST 7, 2014
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RESOLUTION NO. 14-08-52

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, RELATING TO THE CONSTRUCTION AND FUNDING OF WASTEWATER COLLECTION AND TREATMENT FACILITIES FOR PHASE II WITHIN THE WASTEWATER ASSESSMENT AREA WITHIN THE VILLAGE BUT EXCLUDING THE NORTH PLANTATION KEY, NORTH PLANTATION KEY SUPPLEMENTAL AND WOODS CORNER ASSESSMENT AREAS; IMPOSING SPECIAL ASSESSMENTS; APPROVING THE UPDATED 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, as codified in Article III of Chapter 48, of the Islamorada, Village of Islands, Code of Ordinances (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 June 13, 2013, the Council adopted Resolution No. 13-06-32, the Initial Assessment Resolution, proposing creation of the Assessment Area and describing the method of assessing the cost of Wastewater Collection and Treatment Facilities for Phase II against the real property specially benefited thereby; and

WHEREAS, on July 25, 2013, the Council adopted Resolution No. 13-07-42, the Final Assessment Resolution, thereby creating the Assessment Area, confirming the method of assessing the cost of Wastewater Collection and Treatment Facilities for Phase II against the real property specially benefited thereby and approving the Assessment Roll; 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, the updated Assessment Roll has heretofore been filed with the office of the Village Manager, as required by the Ordinance; and

WHEREAS, pursuant to Section 48-86 of the Village Code of Ordinances (“Code”), the Village Manager has directed the correction of the number of EDUs assigned to two Real Estate Parcels, which corrections have been included in the updated Assessment Roll; and

WHEREAS, notice of a public hearing has been published and mailed, if required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; the proof of publication being attached hereto as Appendix A and affidavit of mailing being attached hereto as Appendix B; and

WHEREAS, on August 7, 2014, a noticed public hearing was held and comments and objections of all interested persons have been heard and considered as required by the Ordinance; and

WHEREAS, the Council desires to reimpose an annual wastewater assessment program within the Village, using the tax bill collection method for the Fiscal Year beginning on October 1, 2014.

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

Section 1. Recitals. The above recitals are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this resolution.

Section 2. Authority. This Resolution is adopted pursuant to the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 13-07-42), the Chapter 48, Article III of the Village Code, , Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

Section 3. 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, and the Final Assessment Resolution.

**Section 4. Annual Assessments to Fund Wastewater Treatment and Collection Facilities for Phase II.**

(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 for Phase II in the amount of the maximum annual Phase II Assessment set forth in the Assessment Roll. The methodology for computing annual Assessments described in the Initial Assessment Resolution, and as confirmed by the Final Assessment Resolution, is hereby approved.

(B) Annual Phase II Assessments computed in the manner described in the Initial Assessment Resolution 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 2013.

**Section 5. Approval of Assessment Roll.**

(A) The updated Assessment Roll, which is currently on file with the Village Manager and incorporated herein by reference, is hereby approved.

(B) Pursuant to the Ordinance and the Uniform Assessment Collection Act, the Assessment Roll shall be certified to the Monroe County Tax Collector prior to September 15, 2014.
Section 6. 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 7. Collection of Assessments.

(A) 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.

(B) 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 8. 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 9. Effective date. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 7th day of August, 2014.

Motion to adopt by Councilman Dave Purdo Seconded by Councilman Mike Forster.

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

YES
YES
YES
YES
YES

(SEAL)

Ted Blackburn, Mayor

ATTEST:

Kelly Toth, Village Clerk

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

By: Roget V. Bryan, Village Attorney
STATE OF FLORIDA
COUNTY OF MONROE

Before the undersigned authority personally appeared Tommy Todd, who on oath says that he is Advertising Director 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
Wastewater Assessment - Phase II

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

July 17, 2014

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 of Affiant

Sworn and subscribed before me this 17th day of July, 2014

Notary Public:

Dawn Kawzinsky
Expires: 1/4/16

Personally Known x Produced Identification
Type of Identification Produced
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS FOR WASTEWATER COLLECTION AND TREATMENT FACILITIES (PHASE II)

Village of Islamorada SERVICE AREAS

Notice is hereby given that the Village Council of Islamorada, Village of Islands, Florida, will conduct a public hearing to consider re-imposing of Phase II wastewater special assessments against certain parcels of property located within the Assessment Area depicted above. The hearing will be held at 5:30 p.m., or as soon thereafter as the matter can be heard, on August 7, 2014 at Founders Park Community Center, 8700 Overseas Highway, Islamorada, Florida for the purpose of receiving public comment on the proposed Assessment Area and assessments. In accordance with the Americans with Disabilities Act, if you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the Village at (305) 664-6412, at least seven (7) days prior to the public hearing. All affected property owners have a right to appear at the hearing and to file written objections with the Village within 20 days of this notice. If a person wishes to appeal 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.

The assessment for each parcel of property is based on the number of equivalent dwelling units attributable to such parcel. Unless prepaid, the annual assessment will include your share of the principal, interest and collection cost. The maximum annual assessment for Fiscal Year 2014-15 and future fiscal years is estimated to be $256 per EDU for properties with 1-10 EDUs and $2,580 plus $74 per EDU for properties greater than 10 EDUs. Property owners within the North Plantation Key, Woods Corner, and the North Plantation Key Supplemental Assessment Areas are not included in this Wastewater Assessment Area. Copies of the Assessment Ordinance (Ordnance No. 05-16), the Initial Assessment Resolution (Resolution No. 13-05-32), the Final Assessment Resolution (Resolution No. 14-07-42), the Annual Rate Resolution initiating the annual process of updating the Assessment Roll and re-imposing the Assessments and the updated Assessment Roll for the upcoming Fiscal Year are available for inspection at the Village Clerk’s office, located at 86800 Overseas Highway, Islamorada, Florida.

The assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, 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. The Village Council intends to collect the assessments in not to exceed twenty-five (25) annual assessments, the first of which was included on the November 2013 ad valorem tax bill. The total annual assessment revenue to be collected within the Village of Islamorada for the upcoming Fiscal Year is estimated to be $1,360,000. Future annual assessments may be prepaid at the option of the property owner.

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.

ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

July 17, 2014 Key West Citizen
APPENDIX B

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS
AFFIDAVIT OF MAILING

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

1. Maria Aguilar, 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 Sections 2.04, 2.05, and 2.06 of the Capital Project and Related Service Assessment Ordinance adopted by the Village Council on August 23, 2005 (the "Ordinance") and in conformance with the Wastewater Collection and Treatment Facilities Initial Assessment Resolution adopted by the Village Council on June 13, 2013 (the "Initial Assessment Resolution"). The Initial Assessment Resolution directed and authorized notice by First Class Mail to all affected property owners.

2. Sandi Melgarejo is Project Coordinator for GSG. GSG has caused the notices required by Section 2.06 of the Ordinance to be prepared in conformance with the Initial Assessment 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 17, 2014, GSG caused the mailing of the above-referenced notices in accordance with Section 2.06 of the Ordinance and the Initial Assessment 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. Notices to property owners receiving multiple individual notices were mailed, or caused to be mailed by GSG on or before July 17, 2014.

FURTHER AFFIANTS SAYETH NOT.

Maria Aguilar, affiant

Sandi Melgarejo, affiant

STATE OF FLORIDA
COUNTY OF MONROE

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 31st day of July, 2014 by Maria Aguilar, Village Manager, Islamorada, Village of Islands, Florida. She is personally known to me or has produced as identification and did take an oath.

MARY G SWANEY
Notary Public, State of Florida
At Large
My Commission Expires: April 5, 2015
Commission No.: EEO81220

B-2
STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 17th day of July, 2014 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
Commission # FF 020546
Expires August 31, 2017
Bonded thru Troy Fire Insurance 005-315-7018

Printed Name
Tammy Peters
Notary Public, State of Florida
At Large
My Commission Expires: August 31, 2014
Commission No.: FF020546
** NOTICE TO PROPERTY OWNER **

Dear Property Owner:

An assessment area was created in 2013 to provide wastewater collection and treatment service to your property through the Islamorada, Village of Islands, Wastewater Utility Department. Wastewater collection and treatment facilities are being constructed to provide these services. The costs of these facilities are being partially funded by the Phase II special assessment levied in 2013 and payable over 25 years. The assessment for each parcel of property was based on the number of EDUs contained on each property. Each single family residential dwelling unit was assigned one equivalent dwelling unit (EDU); other types of properties were assigned EDUs based upon their expected wastewater production as compared to a single family residential dwelling unit and pursuant to guidance in the Florida Administrative Code.

The Village recently learned that your property contains 12 residential units (12 EDUs) but has only been charged for 2 residential units (2 EDUs); therefore, your property will be subject to the assessment amounts due for the difference in EDUs for the Phase II assessment program as indicated on the reverse side of this notice beginning in Fiscal Year 2014-15.

A more specific description of the assessment program is set forth in the Phase II Initial Assessment Resolution which is available for your review at the offices of the Village Clerk, located in the Village Administrative Center and Public Safety Headquarters, 86800 Overseas Highway, Islamorada, Florida. Information regarding the assessment for your specific property, including the number of assigned EDUs, is provided on the back of this letter.

The Village has secured a long-term loan to finance this assessment project which amortizes the cost attributable to your property over a period of not to exceed twenty-five (25) years. However, you may choose to prepay your assessment in full ($3,196.00 per EDU for properties with one (1) to ten (10) EDUs, or $31,960.00 per Real Estate Parcel plus $920.00 per EDU for properties greater than ten (10) EDUs) and avoid the additional financing cost. Your prepayment amount is provided on the back of this letter and is due by September 1, 2014 (if you choose to prepay in full). A credit of $158.65 would be applied to the prepayment amount for the principal amount already paid for the Phase II assessment program for this property.

If you do not choose to prepay in full by September 1, 2014, the amount necessary to pay your assessment in full will be increased by your share of financing costs (capitalized interest and administrative costs). The Village anticipates that financing costs will increase the prepayment amount by approximately 2% to $3,265.00 per EDU for properties with one (1) to ten (10) EDUs, or $32,650.00 per Real Estate Parcel plus $939.00 per EDU for properties greater than ten (10) EDUs. Your prepayment amount (including additional permanent financing costs) is provided on the back of this letter. A credit of $158.65 would be applied for the principal amount already paid for the Phase II assessment program for this property.

The annual assessment includes your share of principal, interest, collection costs and funds needed to meet debt service coverage requirements. The maximum annual assessment is $256.00 per EDU for properties with one (1) to ten (10) EDUs, or $2,560.00 per Real Estate Parcel plus $74.00 per EDU for properties greater than ten (10) EDUs for the remaining 22 years of the loan. Your annual assessment amount is provided on the back of this letter.

The total annual assessment revenue to be collected within the Village for Fiscal Year 2014-15 is estimated to be $1,595,000. The Village intends to include annual non-ad valorem assessment payments due on your ad valorem tax bill from the Monroe County Tax Collector. 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 7, 2014, at Founders Park Community Center, 87000 Overseas Highway, Islamorada, Florida, for the purpose of adopting the annual assessment resolution for the Phase II assessments. You are invited and encouraged to attend and participate in the public hearing or to file written objections with the Village within 20 days of this notice. If you decide to object to 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 objection 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) 664-6412.

Questions regarding your assessment and the process for collection may be directed to the Wastewater Utility Department at (305) 664-6455.

** SEND NO MONEY NOW. THIS IS NOT AN INVOICE **
PHASE II WASTEWATER ASSESSMENT PROGRAM

MOELLER CHARLES FAMILY TRUST UNDER WILL
C/O MOELLER JULIA M TRUSTEE

Alternate Key #: 8757646

Total number of EDUs assigned to property: 12
Total number of original EDUs assigned to property: 2

Initial prepayment amount Phase II (excludes additional permanent financing costs): $33,800.00
Less Principal Paid for Phase II ($158.65)
Net Initial prepayment amount Phase II (excludes additional permanent financing costs): $33,641.35

Adjusted prepayment amount Phase II (includes additional permanent financing costs): $34,488.00
Less Principal Paid for Phase II ($158.65)
Net Adjusted prepayment amount Phase II (includes additional permanent financing costs): $34,329.35

Number of annual payments: 24 years

Maximum annual payment amount Phase II: $2,378.00

Expected date of first bill: November 2014

Total amount of annual payments Phase II (includes principal, interest, collection costs and additional permanent financing costs): $57,072.00

Expected date of last bill: November 2038
APPENDIX B

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL
CERTIFICATE
OF
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, 2014.

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 [illegible] day of [illegible], 2014.

ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

By: [Signature]
Ted Blackburn, Mayor

[to be delivered to the Monroe County Tax Collector prior to September 15, 2014]