ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

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

ADOPTED AUGUST 20, 2015
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RESOLUTION NO. 15-08-79

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, 2015; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, on August 23, 2005, the Village Council (“Council”) of Islamorada, Village of Islands, Florida, enacted Ordinance No. 05-16 (the "Ordinance"), to provide for the creation of assessment areas and to 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”), thereby 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 thereby 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, 2015; 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, a notice of a public hearing was published which provides notice to all interested persons of an opportunity to be heard; the proof of publication is attached hereto as Appendix A; and

WHEREAS, a public hearing was held on August 20, 2015 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, 2015, 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 thirty (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, the Village Manager shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, 2015, 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 Vice Mayor Deb Gillis, seconded by Councilman Jim Mooney.

FINAL VOTE ATADOPTION

VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS

Mayor Mike Forster YES
Vice Mayor Deb Gillis YES
Councilman Jim Mooney YES
Councilman Chris Sante YES
Councilman Dennis Ward YES

PASSED AND ADOPTED ON THIS 20TH DAY OF AUGUST, 2015.

ATTEST:

[Signature]
MIKE FORSTER, MAYOR

KELLY TOOTH, VILLAGE CLERK

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

[Signature]
ROGER V. BRYAN, VILLAGE ATTORNEY
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

Assessments - Wastewater North Plantation

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

July 30, 2015

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 30 day of July, 2015

Notary Public:

Dawn Kawzinsky
Expires: 1/4/16
Notary Seal

Personally Known x Produced Identification

Type of Identification Produced
NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF ASSESSMENTS FOR WASTEWATER COLLECTION AND TREATMENT FACILITIES FOR NORTH PLANTATION KEY

Notice is hereby given that the Village Council of Islamorada, Village of Islamorada, will conduct a public hearing to consider reimposing assessments for the Fiscal Year beginning October 1, 2015, against certain properties located within the North Plantation Key Assessment Area, as shown above, to fund Wastewater Collection and Treatment Facilities provided to such properties and to authorize collection of such assessments on the tax bill.

The public hearing will be held at 5:30 p.m. on August 20, 2015, at Floridiana Park Community Center, 67000 Overseas Highway, Islamorada, Florida, for the purpose of receiving public comment on the proposed assessments. All property owners have a right to appear at the hearing and to file written objections with the Village Council within twenty (20) calendar days of the date of this notice. If a property owner desires 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Village Clerk at (305) 664-6412, at least seven (7) days prior to the date of the hearing.

The total annual assessment revenue to be collected within the Village of Islamorada for the upcoming Fiscal Year is estimated to be $385,000.00. The maximum annual rate of assessment for the upcoming Fiscal Year commencing on October 1, 2015, and future fiscal years shall be $346.96 per EDU and a maximum annual rate of assessment of $346.96 per EDU, as authorized by Section 197.3632, Florida Statues. Failure to pay the assessments will result in the issuance of a tax certificate against the property which may result in a loss of title.

VILLAGE COUNCIL OF ISLAMORADA,
VILLAGE OF ISLANDS, FLORIDA
APPENDIX B

FORM OF 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, 2015.

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 [24] day of [August], 2015.

ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

By: ____________________________
    Mike Forster, Mayor

[to be delivered to the Monroe County Tax Collector prior to September 15, 2015]