ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

FINAL ASSESSMENT RESOLUTION
FOR GRINDER PUMP LATERAL CONNECTIONS

ADOPTED SEPTEMBER 10, 2015
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RESOLUTION NO. 15-09-93

A RESOLUTION OF THE VILLAGE COUNCIL OF
ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA,
RELATING TO THE GRINDER PUMP LATERAL
CONNECTIONS TO THE VILLAGE'S CENTRAL
WASTEWATER SYSTEM; AMENDING THE INITIAL
ASSESSMENT RESOLUTION; IMPOSING NON-AD
VALOREM 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, on August 6, 2015, the Council adopted Resolution No. 15-08-73, the
Initial Assessment Resolution, describing the method of assessing the cost of Grinder Pump
Lateral Connections against the real property that will be specially benefited thereby, and
directing preparation of the tentative Assessment Roll and provision of the notices required by
the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the Village is required to
confirm or repeal the Initial Assessment Resolution, with such amendments as the Council
deems appropriate, after hearing comments and receiving objections of all interested parties; and

WHEREAS, the Council has determined that the Initial Assessment Resolution should
be amended to reflect that the Collection Cost Component is a flat rate for each Real Estate
Parcel; 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, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard; the proof of publication and an affidavit of mailing are attached hereto as Appendices “A” and “B” respectively; and

WHEREAS, a public hearing was held on September 10, 2015 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 the Ordinance, the Initial Assessment Resolution, Article VIII, Section 2, Florida Constitution, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Final Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. INITIAL ASSESSMENT RESOLUTION AMENDED. Section 3.04 of the Initial Assessment Resolution is hereby amended to read as follows:

(A) ANNUAL CAPITAL AMOUNT. The "Annual Capital Amount" shall be computed for each Fiscal Year for each Real Estate Parcel by adding (1) the total amount of the Capital Cost assigned to that Real Estate Parcel based on the amount of linear feet of the Grinder Pump Lateral Connection attributed to that property and due for that Fiscal Year in accordance with the Financing Terms and (2) any accrued interest on that Real Estate Parcel's Capital Cost in accordance with the Financing Terms, and (3) any other costs or expenses reasonably related thereto.

(B) COLLECTION COST COMPONENT. The "Collection Cost Component" shall be computed each Fiscal Year for each Real Estate Parcel by (1) dividing (a) the Annual Capital Amount for such Real Estate Parcel by (b) the
sum of the aggregate Annual Capital Amounts for all Real Estate Parcels and (2) multiplying the result by the Collection Cost as a lump sum fee of $10.00 for each Real Estate Parcel.

(C) STATUTORY DISCOUNT AMOUNT. The "Statutory Discount Amount" shall be computed for each Real Estate Parcel as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual Capital Amount and (b) the Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Capital Amount, and (ii) the Collection Cost Component, by (b) the factor of 0.96.

(D) ASSESSMENT. The annual Assessment for each Real Estate Parcel shall be computed as the sum of the Annual Capital Amount, the Collection Cost Component, and the Statutory Discount Amount.

[strike-through indicates deletions; underline indicates additions]

SECTION 4.  LEGISLATIVE FINDINGS. The legislative findings provided in Section 1.03 of the Initial Assessment Resolution are hereby confirmed.

SECTION 5.  CREATION OF ASSESSMENT AREA.

(A) The Grinder Pump Lateral Connection Assessment Area is hereby created to include the property described in Section 3.01 and Appendix A of the Initial Assessment Resolution.

(B) The Grinder Pump Lateral Connection Assessment Area is created for the purpose of funding the materials and construction costs and all other expenses that are properly attributable to the acquisition, design, construction, and installation of the Grinder Pump Lateral Connections.

SECTION 6.  CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution, as amended herein, is hereby ratified and confirmed.
SECTION 7. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll, which is currently on file with the Village Manager and incorporated herein by reference, is hereby approved.

SECTION 8. IMPOSITION OF ASSESSMENTS.

(A) The Real Estate Parcels described in the updated Assessment Roll are hereby found to be specially benefited by the Grinder Pump Lateral Connections in the amount of the maximum annual Assessment set forth in the Assessment Roll.

(B) The methodology for computing annual Assessments described in the Initial Assessment Resolution is hereby approved. Annual 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 specified therein for a period not to exceed 5 years, commencing in November 2015.

(C) Upon adoption of this Final Assessment Resolution and the Annual Assessment Resolution for each subsequent Fiscal Year:

1. 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.

2. 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 Prepayment Amount calculated pursuant to Section 3.03 of the Initial
Assessment Resolution 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 this Final Assessment Resolution and shall attach to the property included on the Assessment Roll upon adoption of this resolution.

SECTION 9. COLLECTION OF ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Final Assessment Resolution and the Annual Assessment Resolution for each subsequent 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 C.

SECTION 10. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of this Final Assessment 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) 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 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.
Motion to adopt by Councilman Chris Sante, seconded by Councilman Jim Mooney.

FINAL VOTE AT ADOPTION

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 10TH DAY OF SEPTEMBER, 2015.

__________________________
MIKE FORSTER, MAYOR

ATTEST:

__________________________
KELLY TOTH, VILLAGE CLERK

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

__________________________
ROGET V. BRYAN, VILLAGE ATTORNEY

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APPENDIX A

PROOF OF PUBLICATION
PROOF OF PUBLICATION

STATE OF FLORIDA
COUNTY OF MONROE

Before the undersigned authority personally appeared RICHARD TAMBORRINO who, on oath, says that he is PUBLISHER of THE REPORTER, a weekly newspaper published in Tavernier, in Monroe County, Florida, that the attached copy of advertisement was published in said newspaper in the issues of (date(s) of publication)

August 21, 2015

Affiant further says that the said THE REPORTER is a newspaper published at Tavernier, in said Monroe County, Florida, and that the said newspaper has heretofore been continuously published in said Monroe County, Florida, each week (on Friday) and has been entered as a second class mail matter at the post office in Tavernier, in Monroe County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement. The 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(s) and that The THE REPORTER is in full compliance with Chapter 50 of the Florida State Statutes on Legal and Official Advertisements.

Richard Tamborrino, Publisher

Sworn to and subscribed before me this

24th Day of August, 2015

Notary
(SEAL)
APPENDIX B

AFFIDAVIT OF MAILING
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 Grinder Pump Lateral Connections Initial Assessment Resolution adopted by the Village Council on August 6, 2015 (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 August 20, 2015, GSG mailed or caused to be mailed 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.

FURTHER AFFIANTS SAYETH NOT.

[Signatures]

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 4th day of September, 2015 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.

Printed Name: Ariane S. Lawson
Notary Public, State of Florida
At Large
My Commission Expires: 01/31/17
Commission No.: EE 870497

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 31st day of August, 2015 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: Tammy Peters
Notary Public, State of Florida
At Large
My Commission Expires: August 31, 2017
Commission No.: FF 020546
Dear Property Owner:

Islamorada, Village of Islands (the “Village”) has established a Grinder Pump Program whereby the Village will purchase a grinder pump and cover the costs of installation for residential properties that do not require more than a duplex grinder pump. Property owners opting to accept a grinder pump from the Village and allowing the Village to install a grinder pump and the lateral connection are required to pay the cost of the lateral connection at the prepaid rate of $25.00 per linear foot.

To ensure the success of the Grinder Pump Program, the Village is offering financing to help property owners in the Grinder Pump Program pay the cost of the lateral connection of the grinder pump to the sewer system. You have decided to opt-in to the Grinder Pump Program and to finance the costs of the lateral connection from the grinder pump to the wastewater system (Lateral Lines Assessment Program). The Lateral Lines Assessment Program is the subject of this notice. The assessment for each parcel of property is based on the amount of linear feet of the lateral lines needed to be installed by the Village. Copies of the legal documentation for the assessment program are available for inspection at the Village Clerk’s office, located at 86800 Overseas Highway, Islamorada, Florida.

The prepaid rate of $25.00 per linear foot will be increased by your share of financing costs (interest and administrative costs). The loans with interest will be financed over five (5) years at an interest rate of 4%, which is the rate applied to the financed RSA assessment. The Village anticipates that financing costs will increase the prepayment amount to approximately $28.08 per linear foot.

An annual payment of principal, interest and administrative costs will appear on the real estate tax bill for the property as a non-ad valorem assessment starting with the November 2015 bills (Fiscal Year October 1, 2015 through September 30, 2016). The maximum annual assessment is estimated to be $6.69 per linear foot. 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 following is a summary of the non-ad valorem special assessments being imposed on the above parcel for the fiscal year beginning October 1, 2015.

The total number of linear feet on the above parcel is 147.

The annual Lateral Lines Assessment for the above parcel is $869.90 for the fiscal year commencing October 1, 2015 and each fiscal year thereafter until Fiscal Year 2019-20.

The total annual assessment revenue to be collected within the Village for the Lateral Lines Assessment Program for the Fiscal Year beginning October 1, 2015, is estimated to be $99,125.00.

The Village Council will hold a public hearing at 5:30 p.m. on September 10, 2015, at Founders Park Community Center, 87000 Overseas Highway, Islamorada, Florida, to receive comments on the proposed Lateral Lines Assessments, including their collection on the ad valorem tax bill. You are invited to attend and participate in the hearing. You may also file written objections with the Village Council within twenty (20) days of the date of this notice. If you decide to appeal 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 appeal is to be made. In accordance with the Americans with Disabilities Act, if you need a special accommodation or an interpreter to participate in this proceeding, please contact the Village Clerk at (305) 664-6412 at least seven days prior to the date of the hearing.

PLEASE NOTE: Property owners are also responsible for the electrical and plumbing connection of their homes to the grinder pump. This responsibility includes the hiring of a contractor and payment of the associated costs. The Village has established a Community Development Block Grant (CDBG) Program to assist property owners with paying for this remaining portion of grinder pump installation. In order to qualify for this grant to pay for the residence to grinder pump connection costs, property owners must meet certain income eligibility and other requirements. The Village has retained Government Services Group, Inc. (GSG) to administer its CDBG Program. Information on how to apply for a CDBG grant from the Village can be obtained by contacting GSG by telephone at (305) 745-2062.

ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA
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 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 the Grinder Pump Lateral Connections (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, 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 14 day of September, 2015.

ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

[Signature]

By: Mike Forster, Mayor

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