ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

WOODS CORNER
ANNUAL ASSESSMENT RESOLUTION

ADOPTED SEPTEMBER 8, 2016
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RESOLUTION NO. 16-09-53

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, RELATING TO THE COLLECTION OF WASTEWATER FEES AND ADMINISTRATIVE COSTS WITHIN THE WOODS CORNER ASSESSMENT AREA; REIMPOSING SPECIAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016; 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, (the "Village") enacted Ordinance No. 05-16 (the "Ordinance"), providing for the creation of assessment areas and authorizing the imposition of special assessments to fund the construction of local improvements to serve the property located therein; and

WHEREAS, on July 10, 2008, the Council adopted Resolution No. 08-07-41 (the "Initial Assessment Resolution") for Woods Corner Connection Fees and Administrative Costs, thereby proposing the creation of the Woods Corner Assessment Area and describing the method of assessing and deferring the cost of Wastewater Connection Fees and Administrative Costs against the real property that will be specially benefited thereby and directing preparation of the preliminary Assessment Roll and provision of the notices required by the Ordinance; and

WHEREAS, on August 7, 2008, the Council adopted Resolution No. 08-08-49, (the "Final Assessment Resolution") confirming the creation of the Woods Corner Assessment Area, imposing special assessments, approving the assessment roll and providing for collection of the assessments in the Woods Corner Assessment Area; and

WHEREAS, on September 9, 2010, the Council adopted Resolution No. 10-09-61, which amended the definition of "Connection" set forth in the Initial Assessment Resolution and
adjusted the Connection assigned to each parcel to 0.125; and

**WHEREAS**, the Council desires to reimpose the Assessment for Wastewater Connection Fees and Administrative Costs within the Woods Corner Assessment Area using the tax bill collection method for the Fiscal Year beginning October 1, 2016 through September 30, 2016; and

**WHEREAS**, pursuant to the provisions of the Ordinance, the Village is required to adopt an Annual Assessment Resolution each fiscal year to approve the assessment rolls for such fiscal year; and

**WHEREAS**, properties in the Woods Corner Assessment Area will accordingly be subject to the previously established Assessment imposed to fund the Woods Corner Connection Fees and Administrative Costs; 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 provided and the proof of publication is attached hereto as Appendix A; and

**WHEREAS**, a public hearing was held on September 8, 2016 to consider and hear 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 constitutes 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 Resolutions, as amended.

**Section 3. Reimposition of Annual Assessments to Fund Wastewater Connection Fees and Administrative Costs.**

(A) The Tax Parcels described in the Assessment Roll are hereby found to be specially benefited by funding and allowing deferred payment of the Wastewater Connection Fees and Administrative Costs 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 adjusted, levied and imposed on all Tax Parcels described in the Assessment Roll at a maximum annual rate of $263.00 per EDU, and a maximum annual rate of $842.00 per Connection or $105.25 per each 0.125 Connection for a period not to exceed thirty (30) years, commencing in November 2008.

**Section 4. Approval of Assessment Roll.** The Assessment Roll for the Woods Corner 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, 2016, 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 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 Assessments for Wastewater Connection Fess and Administrative Costs) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the adoption date of this Annual Assessment Resolution.
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.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]
Motion to adopt by Vice Mayor Jim Mooney, seconded by Councilman Dennis Ward.

FINAL VOTE AT ADOPTION

VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS

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

PASSED AND ADOPTED ON THIS 8TH DAY OF SEPTEMBER, 2016.

DEB GILLIS, MAYOR

ATTEST:

KELLY TOOTH, VILLAGE CLERK

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

ROGER V. BRYAN, VILLAGE ATTORNEY
APPENDIX A

PROOF OF PUBLICATION
PROOF OF PUBLICATION

STATE OF FLORIDA
COUNTY OF MONROE

Before the undersigned authority personally appeared RICHARD TAMBORINO who on oath, says that he is PUBLISHER of the FLORIDA KEYS KEYNOTER, a twice weekly newspaper published in Marathon, in Monroe County, Florida: that the attached copy of advertisement was published in said newspaper in the issues of: (date(s) of publication)

8/17/16

Affiant further says that the said FLORIDA KEYS KEYNOTER is a newspaper published at Marathon, in said Monroe County, Florida, and that the said newspaper has heretofore been continuously published in said Monroe County, Florida, twice each week (on Wednesday and Saturday) and has been entered as a second class mail matter at the post office in Marathon, 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 Florida Keys Keynoter 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

Day of ___________________ , 2016

Notary (SEAL)
APPENDIX B

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL
CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLLS

I HEREBY CERTIFY that, I am the Mayor of Islamorada, Village of Islands, or authorized agent of Islamorada, Village of Islands, Florida (the “Village”); as such I have satisfied myself that all property included or includable on the below described assessment rolls for the aforesaid Village is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described rolls 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 Valoremed Assessment Rolls will be delivered to the Monroe County Tax Collector by September 15, 2016.

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 below described Non-Ad Valoremed Assessment Rolls this the 12th day of September, 2016.

Islamorada, Village of Islands, Florida

By: ________________________________

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<tr>
<th>Description</th>
<th># Records</th>
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<tr>
<td>Village of Islamorada Stormwater Management Services</td>
<td>5,490</td>
<td>$199,669.12</td>
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<tr>
<td>Village of Islamorada Solid Waste Services</td>
<td>3,838</td>
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<tr>
<td>Village of Islamorada Grinder Pump Lateral Connections</td>
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<td>$95,862.34</td>
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<td>Village of Islamorada Woods Corner</td>
<td>16</td>
<td>$5,624.00</td>
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<td>Village of Islamorada North Plantation Key</td>
<td>861</td>
<td>$382,563.13</td>
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<td>Village of Islamorada North Plantation Key Supplemental</td>
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<td>$2,455.20</td>
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<td>3,626</td>
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