ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

PHASE I WASTEWATER COLLECTION
AND TREATMENT FACILITIES
ANNUAL RATE RESOLUTION

ADOPTED SEPTEMBER 8, 2016
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RESOLUTION NO. 16-09-56

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, RELATING TO THE CONSTRUCTION OF WASTEWATER COLLECTION AND TREATMENT FACILITIES FOR THE WASTEWATER ASSESSMENT AREA WITHIN THE VILLAGE EXCLUDING THE NORTH PLANTATION KEY, WOODS CORNER, AND NORTH PLANTATION KEY SUPPLEMENTAL ASSESSMENT AREAS; REIMPOSING SPECIAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, on August 23, 2005, the Village Council (the "Council") of Islamorada, Village of Islands, Florida (the “Village”), enacted Ordinance No. 05-16 (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, pursuant to the provisions of the Ordinance, the Village is required to adopt an Annual Assessment Resolution each Fiscal Year to approve the assessment roll for such Fiscal Year; and

WHEREAS, the Assessment Roll has 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 (the “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, a public hearing was held on September 8, 2016 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 twenty-five (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 this Annual Assessment Resolution, 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 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 twenty (20) days of the date of adoption date of this Final Assessment Resolution.

Section 8. Effective Date. This resolution shall take effect immediately upon its adoption.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]
Motion to adopt by Councilman Mike Forster, 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 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
APPENDIX A

PROOF OF PUBLICATION
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 19th Day of August, 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 Valorem 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 Valorem Assessment Rolls this the 12th day of September, 2016.

Islamorada, Village of Islands, Florida

By: ________________________________

<table>
<thead>
<tr>
<th>Description</th>
<th># Records</th>
<th>Total Assessment</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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<td>Village of Islamorada Grinder Pump Lateral Connections</td>
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<td>Village of Islamorada Woods Corner</td>
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<td>Village of Islamorada North Plantation Key</td>
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<td>Village of Islamorada Remaining Service Areas, Phase II</td>
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