

**RESOLUTION NO. 25-08-65**

**A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, RELATING TO THE PROVISION OF STORMWATER MANAGEMENT SERVICES; REIMPOSING STORMWATER SERVICE ASSESSMENTS AGAINST CERTAIN REAL PROPERTY WITHIN ISLAMORADA, VILLAGE OF ISLANDS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE STORMWATER ASSESSMENT ROLL FOR THE STORMWATER SERVICE ASSESSMENTS; PROVIDING FOR COLLECTION OF THE STORMWATER SERVICE ASSESSMENTS; AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Village Council of Islamorada, Village of Islands, Florida (the "Village"), has enacted Ordinance No. 05-15, the Stormwater Assessment Ordinance (the "Ordinance") relating to Stormwater Management, which authorizes the imposition of Stormwater Service Assessments against real property specially benefited by the Village's Stormwater Management Services; and

**WHEREAS**, the imposition of a Stormwater Service Assessment is an equitable and efficient method of allocating and apportioning the cost of the Village's Stormwater Management Service among parcels of property that are specially benefited thereby; and

**WHEREAS**, on August 9, 2007, the Village Council adopted Resolution No. 07-08-43, the Amended and Restated Initial Assessment Resolution for Stormwater Management Services (the "Initial Assessment Resolution"), and on September 6, 2007, the Village Council adopted Resolution No. 07-09-52 (the "Amended and Restated Final Assessment Resolution"), which identified the area within which the Village provides Stormwater Management Services and identified those properties to be specially benefited by the Village's Stormwater Management Services (the "Stormwater Service Area") and described the method of assessing the cost of the Village's Stormwater Management Services (the "Stormwater Service Cost") against Developed Property located within the Stormwater Service Area; and

**WHEREAS,** pursuant to the provisions of the Section 3.09 of the Ordinance, the Village is required to adopt an Annual Rate Resolution for each fiscal year to approve the Stormwater Assessment Roll for such fiscal year; and

**WHEREAS,** this Resolution shall serve as the Annual Rate Resolution for the Fiscal Year 2025-2026; and

**WHEREAS,** the Stormwater Assessment Roll has heretofore been filed with the office of the Village Manager, as provided for in Section 3.05 of 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 charged a Stormwater Service Assessment, 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,** on July 22, 2025, a public hearing was duly held and comments and objections of all interested persons have been heard and considered as required by the Ordinance.

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

**Section 1.**     **Authority.** This Resolution is adopted pursuant to the provisions of the Ordinance, the Initial Assessment Resolution, the Amended and Restated 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 Rate Resolution as defined in the Ordinance for the imposition of Stormwater Service Assessments. All capitalized

terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution and the Amended and Restated Final Assessment Resolution.

**Section 3. Approval of Stormwater Assessment Roll.** The Stormwater Assessment Roll, which is currently on file in the office of the Village Manager and incorporated herein by reference, is hereby approved.

**Section 4. Stormwater Service Assessments.**

(A) It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the Stormwater Service Area will be specially benefited by the Village's provision of Stormwater Management Services in an amount not less than the Stormwater Service Assessment for such parcel, computed in the manner set forth in the Initial Assessment Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Initial Assessment Resolution from the Stormwater Management Services to be provided and a legislative determination that the Stormwater Service Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Assessment Resolution.

(B) The method for computing and apportioning the Stormwater Service Assessments described in the Initial Assessment Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2025, the Stormwater Service Cost of \$208,000 shall be allocated among all parcels of Assessed Property, based upon each parcel's number of Net Equivalent Stormwater Units ("ESU"). An annual rate of assessment equal to \$32.00 per Net ESU is hereby imposed for each Tax Parcel of Developed Property. Stormwater Service

Assessments for Stormwater Management Services in the amounts set forth in the Stormwater Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Stormwater Assessment Roll.

(D) The above rates of assessment are hereby approved. Except as otherwise provided herein, Stormwater Service Assessments for Stormwater Management Services in the amounts set forth in the updated Stormwater Assessment Roll, as approved herein, are hereby levied and imposed on all parcels of Assessed Property described in such Stormwater Assessment Roll for the Fiscal Year beginning October 1, 2025.

(E) As authorized in Section 3.09 of the Ordinance, a maximum assessment rate of \$62.00 per Net ESU is hereby approved for future fiscal years. This amount can be imposed in future fiscal years without additional notice but is not required to be imposed.

(F) The Stormwater Service Assessments shall constitute a lien upon the Tax Parcels so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and 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 for the Stormwater Service Assessments shall be deemed perfected upon adoption by the Village Council of this Annual Rate Resolution and shall attach to the property included on the Stormwater Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

**Section 5. Collection of Stormwater Service Assessments.** The Stormwater Service Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided for in Section 4.01 of the Ordinance. The Village Manager is hereby authorized and directed to certify and deliver or cause the certification and delivery of the Stormwater Assessment Roll for

the Stormwater Service Assessments to the Tax Collector by September 15, 2025, in the manner prescribed by Section 197.3632, Florida Statutes. The Stormwater Assessment Roll for the Stormwater Service Assessments, 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 6.**     **Effect of Adoption of Resolution.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the apportionment methodology, the rate of assessment, the adoption of the Stormwater Assessment Roll and the levy and lien of the Stormwater Service Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Annual Rate Resolution.

**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.**     **Effective Date.** This Resolution shall take effect immediately upon its adoption.

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Motion to adopt by Deb Gillis, seconded by Anna Richards.

FINAL VOTE AT ADOPTION

VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS

Mayor Sharon Mahoney	<u>Yes</u>
Vice Mayor Don Horton	<u>Yes</u>
Councilmember Deb Gillis	<u>Yes</u>
Councilmember Anna Richards	<u>Yes</u>
Councilmember Steve Friedman	<u>No</u>

**PASSED AND ADOPTED ON THIS 5TH DAY OF AUGUST  
2025.**

  
SHARON MAHONEY, MAYOR

ATTEST:

  
MARNE MCGRATH, VILLAGE CLERK

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

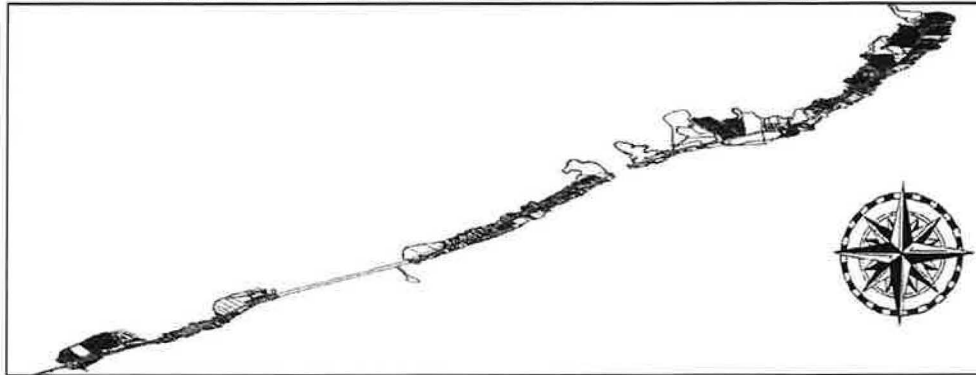
  
JOHN J. QUICK, VILLAGE ATTORNEY



**APPENDIX B**

**NOTICE MAILED TO PROPERTY OWNERS**

**ISLAMORADA, VILLAGE OF ISLANDS  
FLORIDA  
FROM MILE MARKER 90.8 ON NORTH TO MILE MARKER 72.5 ON SOUTH**



**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF  
NON-AD VALOREM ASSESSMENTS FOR STORMWATER SERVICE**

Notice is hereby given that the Village Council of Islamorada, Village of Islands, Florida, will conduct a public hearing to consider reimposing Stormwater Service Assessments in the area receiving Stormwater Management Service from the Village, as shown above, and to authorize collection of such assessments on the tax bill. The hearing will be held at 5:30 p.m. or as soon thereafter as possible on July 22, 2025, and will be continued until August 5, 2025 at 5:30 p.m. or as soon thereafter as possible at Founders Park Community Center, 87000 Overseas Highway, Islamorada, Florida. 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. All affected property owners have a right to appear at the hearing and to file written objections with the Village Council. All written objections to the non-ad valorem assessments must be filed with the Village Council within twenty (20) days of this notice. Any person wishing to appeal any decision of the Village Council with respect to any matter considered will need a record of the proceedings and may wish to ensure that a verbatim record of the proceedings is made.

The Stormwater Service Assessments are proposed to fund the Village's cost to provide Stormwater Management Service in the area shown above. The Stormwater Service Assessments are based upon the estimated amount of stormwater runoff generated by impervious surface on the property. Impervious surfaces include the roof top, patios, driveways, parking lots and similar areas. The Village has determined that the average single-family residence in the Stormwater Service Area includes 3,322 square feet of impervious surface, which is defined as the "equivalent stormwater unit value" or "ESU Value." The annual Stormwater Service Assessment rate for the Fiscal Year 2025-26 and for future fiscal years will be \$32.00 for each Net ESU. The maximum annual Stormwater Service Assessment rate for Fiscal Year 2025-26 and for future fiscal years will be \$62.00 for each Net ESU. The total annual assessment revenue to be collected within the Village of Islamorada for the upcoming Fiscal Year is estimated to be \$208,000.

Generally, the number of ESUs was calculated individually for each parcel of property by dividing the impervious surface area by 3,322 square feet. Credit for privately maintained Stormwater management facilities and other factors affecting the quantity or quality of Stormwater runoff has also been applied, resulting in an assignment of Net ESUs. A more specific description is set forth in the amended and restated Initial Assessment Resolution adopted by the Village Council on August 9, 2007. Copies of the amended and restated Initial Assessment Resolution, the amended and restated Final Assessment Resolution, and the updated assessment roll are available for inspection at the Office of the Village Clerk located at 86800 Overseas Highway, Islamorada, Florida.



The Stormwater Service Assessments will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by Section 197.3632, Florida Statutes. Failure to pay the Stormwater Service Assessment will cause a tax certificate to be issued against the assessed property which may result in a loss of title to your property.

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.

**VILLAGE COUNCIL OF 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 stormwater management services (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, 2025.

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 5th day of August, 2025.

**ISLAMORADA, VILLAGE OF ISLANDS,  
FLORIDA**

By   
Sharon Mahoney, Mayor

**[to be delivered to the Monroe County Tax Collector prior to September 15, 2025]**