

**RESOLUTION NO. 25-08-66**

**A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA,  
VILLAGE OF ISLANDS, FLORIDA, RELATING TO THE  
COLLECTION AND DISPOSAL OF SOLID WASTE IN  
ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA; REIMPOSING  
SOLID WASTE SERVICE ASSESSMENTS AGAINST ASSESSED  
PROPERTY LOCATED WITHIN ISLAMORADA, VILLAGE OF  
ISLANDS, FLORIDA, FOR THE FISCAL YEAR  
BEGINNING OCTOBER 1, 2025; APPROVING THE RATE OF  
ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND  
PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Village Council of Islamorada, Village of Islands, Florida (the "Village"), has enacted Ordinance No. 99-11 (the "Ordinance"), which authorizes the annual re-imposition of annual Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities or programs against certain Assessed Property within the Village; and

**WHEREAS**, the imposition of a Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities or programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Solid Waste Costs among parcels of Assessed Property; and

**WHEREAS**, the Village Council desires to reimpose an annual Solid Waste collection and disposal assessment program within the Village, using the tax bill collection method for Fiscal Year 2023-2024, beginning on October 1, 2025 through September 30, 2026; and

**WHEREAS**, on June 10, 2025, pursuant to Chapter 46, Article III, Division 2, Section 46-93 of the Village Code of Ordinances, the Village Council adopted Resolution No. 25-06-43 (the "Preliminary Rate Resolution") containing a brief and general description of the Solid Waste collection and disposal services, facilities or programs to be provided to Assessed Property, describing the method of apportioning the Solid Waste Cost to compute the Solid Waste Service

Assessment for Solid Waste collection and disposal services, facilities or programs against Residential Property, designating a rate of assessment, and directing preparation of the Assessment Roll and providing the notice required by the Ordinance; and

**WHEREAS**, in order to reimpose Solid Waste Service Assessments for Fiscal Year 2024-2025, the Ordinance requires that the Village, after hearing comments and objections of all interested parties, adopt an Annual Rate Resolution during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Assessment Roll for the upcoming Year, with such amendments as the Village Council deems appropriate; and

**WHEREAS**, the updated Solid Waste Service Assessment Roll has heretofore been filed with the office of the Village Manager and made available for inspection by the public as provided for in Section 2.03 of the Ordinance; and

**WHEREAS**, as required by the Ordinance, notice of a public hearing has been published and mailed to each Owner of Residential Property proposed to be charged a Solid Waste Service Assessment, notifying such Owners 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 OF ISLAMORADA,  
VILLAGE OF ISLANDS, FLORIDA, AS FOLLOWS:**

**Section 1. Authority.** This Resolution is adopted pursuant to the provisions of Ordinance No. 99-11; Resolution No. 99-08-39, as amended (the "Initial Assessment Resolution"); Resolution No. 99-09-49 (the "Final Assessment Resolution"); Resolution No. 23-07-75 (the "Preliminary Rate Resolution"); Article VIII, Section 2, Florida Constitution; Sections 166.021 and 166.041, Florida Statutes; and other applicable provisions of law.

**Section 2. Definitions and Interpretation.** This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance for the imposition of Solid Waste Service Assessments. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

**Section 3. Approval of Assessment Roll.** The Solid Waste Service Assessment Roll, which is currently on file in the office of the Village Manager and incorporated herein by reference, is hereby approved. The parcels of Assessed Property described in the Assessment Roll are hereby found to be specially benefited by the provision of Solid Waste collection and disposal services, facilities or programs described in the Preliminary Rate Resolution in the amount of the Solid Waste Service Assessment set forth in the updated Solid Waste Service Assessment Roll.

**Section 4. Re-imposition of Solid Waste Service Assessments.**

(A) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Village will be benefited by the Village's provision of Solid Waste collection and disposal services, facilities or programs in an amount not less than the Solid Waste Service Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution, from the Solid Waste collection and disposal services, facilities or programs to be provided and a legislative determination that the Solid Waste Service Assessments are fairly and reasonably apportioned among the Residential Properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Solid Waste Service Assessments described in the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2025, the Solid Waste Cost of \$2,255,730 shall be allocated among all parcels of Assessed Property, based upon each parcel's classification as Residential Property and the number of Dwelling Units for such parcels. An annual rate of assessment equal to \$510.00 for solid waste and collection disposal services is hereby imposed for each Dwelling Unit. Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities or programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll.

(D) For future fiscal years, as authorized in Section 2.08 of the Ordinance, a maximum assessment rate of \$550.00 per Dwelling Unit for solid waste and collection disposal services is hereby approved. This amount can be imposed in future fiscal years without additional notice but is not required to be imposed.

(E) Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Service Assessments required by law or authorized by the Council shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Solid Waste Service Assessments.

(F) Such Solid Waste Service Assessments shall constitute a lien upon the Assessed Property so assessed 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 for Solid Waste Service Assessments shall be deemed perfected upon adoption by the Village Council of this Annual Rate Resolution. Upon perfection, the lien for Solid Waste Service Assessments collected under the Uniform Assessment Collection Act shall attach to the property included on the roll as of the prior January 1, the lien date for ad valorem taxes.

**Section 5. Collection of Solid Waste Service Assessments.** The Solid Waste Service Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided for in Section 3.01 of the Ordinance. The Village Manager is hereby authorized and directed to certify and deliver or cause the certification and delivery of the Solid Waste Assessment Roll for the Solid Waste Service Assessments to the Tax Collector by September 15, 2025, in the manner prescribed by Section 197.3632, Florida Statutes. The Solid Waste Service 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 6. Confirmation of Preliminary Rate Resolution.** The Preliminary Rate Resolution is hereby confirmed.

**Section 7. 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 Solid Waste Service Assessment Roll and the levy and lien of the Solid Waste 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 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 passage and adoption.

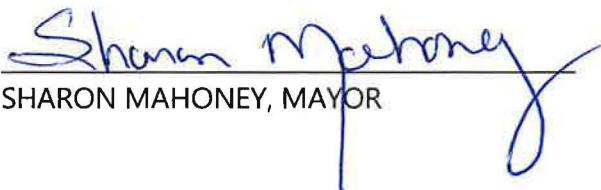
Motion to adopt by Deb Gillis, seconded by Anna Richards.

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 Steve Friedman	<u>No</u>
Councilmember Deb Gillis	<u>Yes</u>
Councilmember Anna Richards	<u>Yes</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, INTERIM VILLAGE ATTORNEY

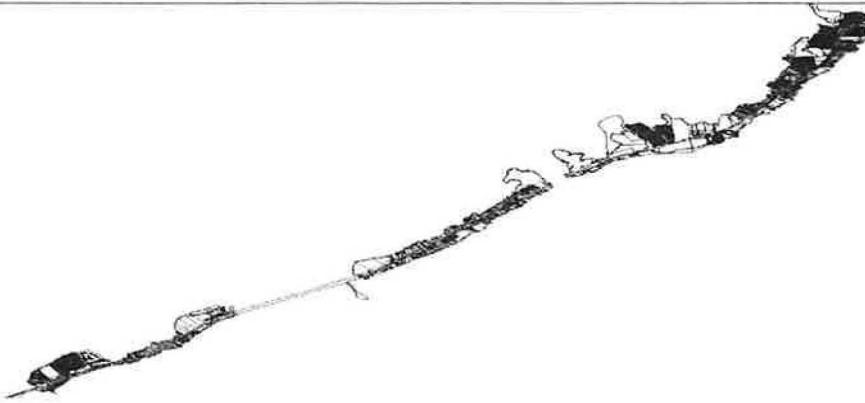


**APPENDIX A**

**AFFIDAVIT REGARDING**  
**NOTICE MAILED TO PROPERTY OWNERS**

**APPENDIX B**  
**PROOF OF PUBLICATION**

**NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR  
COLLECTION OF SOLID WASTE SERVICE SPECIAL ASSESSMENTS**



Notice is hereby given that the Village Council of Islamorada, Village of Islands, will conduct a public hearing to consider reimposing solid waste service assessments for the Fiscal Year beginning October 1, 2025, against certain improved residential properties located within the incorporated area of the Village, to fund the cost of solid waste collection and disposal services, facilities and programs 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 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, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Village Council within 20 calendar days of the date of this notice. If a person decides 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 solid waste assessment revenue to be collected within the Village of Islamorada for the upcoming fiscal year is estimated to be \$2,255,730. The rate of assessment for the upcoming fiscal year shall be \$510.00 per Dwelling Unit. The maximum rate of assessment that can be imposed in the fiscal year commencing October 1, 2025 and future fiscal years shall be \$550.00 per Dwelling Unit. Copies of the Solid Waste Service Assessment Ordinance (Ordinance No. 99-11), the Initial Assessment Resolution (Resolution No. 99-08-39), the Final Assessment Resolution (Resolution No. 99-09-49), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Solid Waste Service Assessments, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the Village Clerk's office, located at 86800 Overseas Highway, Islamorada, Florida.

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.

The 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 assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

**VILLAGE COUNCIL OF  
ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA**

**APPENDIX C**

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

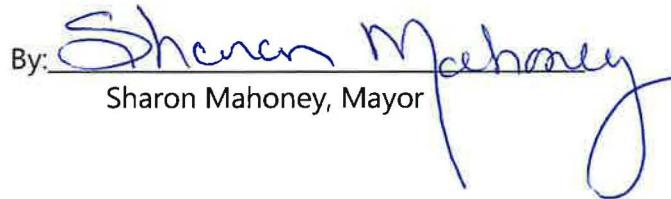
**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Mayor of Islamorada, Village of Islands, Florida or the authorized agent 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 solid waste 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]**