

**RESOLUTION NO. 25-08-68**

**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, 2025; 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"), thereby 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, 2025 through September 30, 2026; 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 July 22, 2025, 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 Equivalent Dwelling Unit ("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, 2025, 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.

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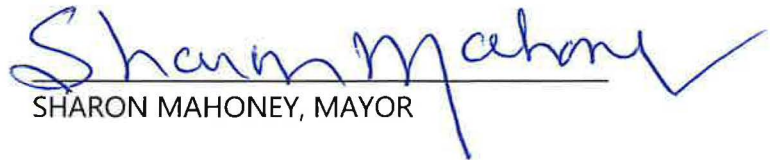
Motion to adopt by Don Horton, seconded by Anna Richards.

**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 22ND DAY OF JULY 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 A**  
**PROOF OF PUBLICATION**



**NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR  
COLLECTION OF ASSESSMENTS FOR FUNDING OF WASTEWATER CONNECTION FEES AND  
ADMINISTRATIVE COSTS WITHIN THE  
WOODS CORNER ASSESSMENT AREA**

Notice is hereby given that the Village Council of Islamorada, Village of Islands, will conduct a public hearing to consider reimposing assessments for the Fiscal Year beginning October 1, 2025, against certain improved residential properties located within the Woods Corner Assessment Area as shown above, to fund Wastewater Connection Fees and Administrative Costs 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. 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, 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 twenty (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 Woods Corner annual assessment revenue to be collected within the Village of Islamorada for the upcoming fiscal year is estimated to be \$5,600. The maximum rate of assessment for the upcoming Fiscal Year commencing on October 1, 2025 and future Fiscal Years shall be \$263.00 per EDU and a maximum rate of assessment of \$842.00 per Connection. Copies of the Assessment Ordinance (Ordinance No. 05-16), the Initial Assessment Resolution (Resolution No. 08-07-41), the Final Assessment Resolution (Resolution No. 08-08-49), the Annual Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the 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 B**

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

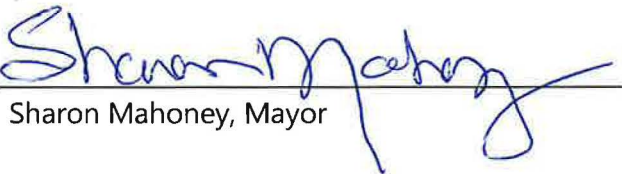
**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

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 Woods Corner Wastewater Connection Fees and Administrative Costs (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]**