

**RESOLUTION NO. 25-08-69**

**A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, RELATING TO THE CONSTRUCTION AND FUNDING OF WASTEWATER COLLECTION AND TREATMENT FACILITIES WITHIN THE NORTH PLANTATION KEY SUPPLEMENTAL 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"), 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**, on August 20, 2009, the Village Council adopted Resolution No. 09-08-68, the North Plantation Key Supplemental Initial Assessment Resolution (the "Initial Assessment Resolution"), thereby proposing creation of the North Plantation Key Supplemental Assessment Area consisting of all Multifamily Property within the North Plantation Key Assessment Area and all Multiple Single Family Dwelling Unit Parcels within the North Plantation Key Assessment Area, describing the method of assessing the cost of Wastewater Collection and Treatment Facilities against the real property specially benefited thereby, and directing the preparation of the preliminary Assessment Roll and the provision of notices required by the Ordinance; and

**WHEREAS**, on September 14, 2009, the Village Council adopted Resolution No. 09-09-77, the North Plantation Key Supplemental Final Assessment Resolution (the "Final Assessment Resolution"), thereby confirming the creation of the North Plantation Key Supplemental

Assessment Area, imposing supplemental special assessments, approving the Assessment Roll and providing for collection of the assessments within the Supplemental Assessment Area; and

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

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

**WHEREAS**, properties within the North Plantation Key Supplemental Assessment Area will accordingly be subject to the previously established assessment amount imposed to fund the Wastewater Collection and Treatment Facilities in the North Plantation Key Supplemental Assessment Area; and

**WHEREAS**, the Assessment Roll has been filed with the office of the Village Manager, as required by the Ordinance; and

**WHEREAS**, a notice of a public hearing was published which provides notice to all interested persons of an opportunity to be heard; the proof of publication is attached hereto as Appendix A; and

**WHEREAS**, a public hearing was held on July 22, 2025 to consider comments and objections of all interested persons.

**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, 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 Assessment Resolution for the Fiscal Year 2025-2026 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 to Fund Wastewater Treatment and Collection Facilities.**

(A) The Tax Parcels described in the 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. The methodology for computing annual Assessments described in the Initial Assessment Resolution, as amended by the Final Assessment Resolution, is hereby approved.

(B) For the Fiscal Year beginning October 1, 2025, Annual Assessments computed in the manner described in the Initial Assessment Resolution, as amended, are hereby levied and reimposed on all Tax Parcels described in the Assessment Roll at a maximum annual rate of \$27.00 per 0.2 Equivalent Dwelling Units ("EDU") for Multifamily Dwelling Units and a maximum annual rate of \$132.00 per EDU for Multiple Single Family Dwelling Unit Parcels for a period not to exceed twenty-six (26) years, commencing in November 2009.

**Section 4. Approval of Assessment Roll.** The Assessment Roll for the North Plantation Key Supplemental 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, 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.**    **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.

**[THE REMAINDER OF THIS PAGE INTENTIONALLY BLANK]**

Motion to adopt by Don Horton, seconded by Deb Gillis.

**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 A**  
**PROOF OF PUBLICATION**



**NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR  
COLLECTION OF ASSESSMENTS FOR WASTEWATER COLLECTION AND  
TREATMENT FACILITIES FOR NORTH PLANTATION KEY AND NORTH  
PLANTATION KEY SUPPLEMENTAL**

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 properties located within the North Plantation Key Assessment Area and the North Plantation Key Supplemental Assessment Area, as shown above, to fund Wastewater Collection and Treatment Facilities 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 annual assessment revenue to be collected within the Village of Islamorada for the upcoming fiscal year for the North Plantation Key Assessment Area is \$371,000 and for the North Plantation Key Supplemental Assessment Area is estimated to be \$2,400.

The maximum annual rate of assessment for the North Plantation Key Assessment Area for the upcoming fiscal year commencing on October 1, 2025, and future fiscal years shall be \$106.96 per EDU and a maximum annual rate of assessment of \$340.55 per Connection.

The original rules established for the North Plantation Key Assessment Area assigned one equivalent dwelling unit (EDU) to each single-family tax parcel and 0.8 EDUs to each multi-family dwelling unit. In 2009, the Village Council decided to provide for a uniform set of rules for the calculation of wastewater assessments throughout the Village. The uniform rules assign one (1) EDU to each single-family dwelling unit and one (1) EDU to each multi-family dwelling unit. The application of the uniform rules to the North Plantation Key Assessment Area produces supplemental assessment amounts for affected properties. The supplemental assessment for each affected parcel of property is based upon the number of additional EDUs attributable to the property based on the uniform rules (one (1) EDU for every additional single family dwelling unit and 0.2 EDUs for each multi-family dwelling unit). The annual assessment will include your share of the principal, interest, and collection costs. The maximum annual assessment is estimated to be \$132.00 per EDU (which equals \$26.40 for each multi-family dwelling unit and \$132.00 for each additional single family dwelling unit) for Fiscal Year 2025-26 and future fiscal years.

Copies of the Assessment Ordinance (Ordinance No. 05-16), the Initial Assessment Resolution (Resolution No. 05-08-42), the Initial Assessment Resolution (Resolution No. 09-08-68), the Final Assessment Resolution (Resolution No. 05-09-49), the Final Assessment Resolution (Resolution No. 09-09-77), the Annual Rate Resolutions initiating the annual process of updating the Assessment Rolls and reimposing the Assessments, and the updated Assessment Rolls 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**

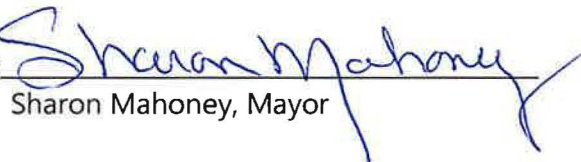
**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Mayor of 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 wastewater collection and treatment facilities (the "Non-Ad Valorem Assessment Roll") for North Plantation Key Supplemental 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 Monroe County Tax Collector prior to September 15, 2025]**