

RESOLUTION NO. 19-09-75

A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA, RELATING TO THE CONSTRUCTION AND FUNDING OF WASTEWATER COLLECTION AND TREATMENT FACILITIES FOR PHASE II OF THE WASTEWATER ASSESSMENT AREA WITHIN THE VILLAGE BUT EXCLUDING THE NORTH PLANTATION KEY, NORTH PLANTATION KEY SUPPLEMENTAL AND WOODS CORNER ASSESSMENT AREAS; REIMPOSING SPECIAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS; AND PROVIDING 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, as codified in Article III of Chapter 48, of the Village Code of Ordinances (the "Ordinance"), to provide for the creation of assessment areas and authorize the imposition of special assessments to fund the construction of local wastewater improvements to serve the property located therein; and

WHEREAS, on June 13, 2013, the Council adopted Resolution No. 13-06-32, the Initial Assessment Resolution, thereby proposing creation of the Assessment Area and describing the method of assessing the cost of Wastewater Collection and Treatment Facilities for Phase II against the real property specially benefited thereby; and

WHEREAS, on July 25, 2013, the Council adopted Resolution No. 13-07-42, the Final Assessment Resolution, thereby creating the Assessment Area, confirming the method of assessing the cost of Wastewater Collection and Treatment Facilities for Phase II against the real property specially benefited thereby and approving the Assessment Roll; 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, the updated Assessment Roll has been filed with the office of the Village Manager, as required by the Ordinance; 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, on September 4, 2019, a noticed public hearing was held, and comments and objections of all interested persons have been heard and considered as required by the Ordinance; and

WHEREAS, the Council desires to reimpose the annual wastewater assessment program within the Village, using the tax bill collection method for the Fiscal Year beginning on October 1, 2019.

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

Section 1. **Recitals.** The above recitals are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this resolution.

Section 2. **Authority.** This Resolution is adopted pursuant to the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 13-07-42), Chapter 48, Article III of the Village Code, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

Section 3. Definitions. This Resolution is 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 Resolution.

Section 4. Annual Assessments to Fund Wastewater Treatment and Collection Facilities for Phase II.

(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 for Phase II in the amount of the maximum annual Phase II Assessment set forth in the Assessment Roll. The methodology for computing annual Assessments described in the Initial Assessment Resolution, and as confirmed by the Final Assessment Resolution, is hereby approved.

(B) Annual Phase II Assessments computed in the manner described in the Initial Assessment Resolution 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 2013.

Section 5. Approval of Assessment Roll.

(A) The updated Assessment Roll, which is currently on file with the Village Manager and incorporated herein by reference, is hereby approved.

(B) Pursuant to the Ordinance and the Uniform Assessment Collection Act, the Assessment Roll shall be certified to the Monroe County Tax Collector prior to September 13, 2019.

Section 6. 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 7. Collection of Assessments.

(A) 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 13, 2019, in the manner prescribed by the Uniform Assessment Collection Act.

(B) 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 C.

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 Mayor Deb Gillis, seconded by Councilman Ken Davis.

FINAL VOTE AT ADOPTION

VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS:

Mayor Deb Gillis	YES
Vice Mayor Mike Forster	YES
Councilman Ken Davis	YES
Councilwoman Cheryl Meads	ABSENT
Councilman Jim Mooney	YES

PASSED AND ADOPTED ON THIS 4th DAY OF SEPTEMBER 2019.



DEB GILLIS, MAYOR

ATTEST:



KELLY S. TOTH
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

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Maria Bassett and Tammy Peters, who, after being duly sworn, depose and say:

1. Maria Bassett, as Village Finance Director/Deputy Manager of Islamorada, Village of Islands, Florida, (the "Village") pursuant to the authority and direction received from the Village Council of Islamorada, Village of Islands, Florida, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Sections 2.04, 2.05, and 2.06 of the Capital Project and Related Service Assessment Ordinance adopted by the Village Council on August 23, 2005 (the "Ordinance") and in conformance with the Wastewater Collection and Treatment Facilities Initial Assessment Resolution adopted by the Village Council on June 13, 2013 (the "Initial Assessment Resolution"). The Initial Assessment Resolution directed and authorized notice by First Class Mail to all affected property owners.

2. Tammy Peters is Office Manager for GSG. GSG has caused the notices required by Section 2.06 of the Ordinance to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. GSG has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the Village expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 14, 2019, GSG caused the mailing of the above-referenced notices in accordance with Section 2.06 of the Ordinance and the Initial Assessment Resolution by

First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Monroe County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.

Maria Bassett

Maria Bassett, affiant

Tammy Peters

Tammy Peters, affiant

STATE OF FLORIDA
COUNTY OF MONROE

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 19th day of August, 2019 by Maria Bassett, Village Finance Director/Deputy Manager, Islamorada, Village of Islands, Florida. She is personally known to me or has produced _____ as identification and did take an oath.

Debra L. Guenther

Printed Name: _____

Notary Public, State of Florida

At Large

My Commission Expires: _____

Commission No.: _____



DEBRA L GUENTHER
Commission # GG 133522
Expires December 10, 2021
Bonded Thru Budget Notary Services

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 19th day of August, 2019 by Tammy Peters, Office Manager, Government Services Group, Inc., a Florida corporation. She is personally known to me or has produced _____ as identification and did take an oath.

S. Walker

Printed Name: _____

Notary Public, State of Florida

At Large

My Commission Expires: _____

Commission No.: _____



ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA
WASTEWATER UTILITY DEPARTMENT
86800 Overseas Highway
Islamorada, Florida 33036

ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR
COLLECTION OF PHASE II WASTEWATER NON-AD
VALOREM ASSESSMENTS

NOTICE DATE: August 14, 2019

ST CORAL COVE LLC
1223 White Street Suite 104
Key West, FL 33040-3365

Alternate Key #: 1491667

***** NOTICE TO PROPERTY OWNER *****

Dear Property Owner:

An assessment area was created in 2013 to provide wastewater collection and treatment service to your property through the Islamorada, Village of Islands, Wastewater Utility Department. Wastewater collection and treatment facilities are being constructed to provide these services. The costs of these facilities are being partially funded by the Phase II special assessment levied in 2013 and payable over 25 years. The assessment for each parcel of property was based on the number of EDUs contained on each property. Each single family residential dwelling unit was assigned one equivalent dwelling unit (EDU); other types of properties were assigned EDUs based upon their expected wastewater production as compared to a single family residential dwelling unit and pursuant to guidance in the Florida Administrative Code.

The above tax parcel recently improved and the EDUs assigned to the property increased from 1.0 EDU to 8.0 EDUs. The Village has agreed to allow you to opt-in to the assessment program for Phase II to pay for the additional EDUs for the remaining term of 19 years. Beginning in Fiscal Year 2019-20, your property will be subject to the assessment amounts due for the original EDUs and the difference in EDUs for the Phase II assessment program as indicated on the reverse side of this notice.

A more specific description of the assessment program is set forth in the Phase II Initial Assessment Resolution which is available for your review at the offices of the Village Clerk, located in the Village Administrative Center and Public Safety Headquarters, 86800 Overseas Highway, Islamorada, Florida. Information regarding the assessment for your specific property, including the number of assigned EDUs, is provided on the back of this letter.

The Village has secured a long-term loan to finance this assessment project which amortizes the cost attributable to your property over a period of not to exceed twenty-five (25) years. Because EDUs were added to your property for Fiscal Year 2019-20, your annual assessment includes your share of principal, interest, collection costs and funds needed to meet debt service coverage requirements for those additional EDUs over a 19 year term. The original maximum annual assessment was \$256.00 per EDU for properties with one (1) to ten (10) EDUs, or \$2,560.00 per Real Estate Parcel plus \$74.00 per EDU for properties greater than ten (10) EDUs for the original 25 years of the loan. Because of the shortened term, your annual assessment amount is provided on the back of this letter.

The total annual assessment revenue to be collected within the Village for Fiscal Year 2019-20 is estimated to be \$1,302,000. The Village intends to include annual non-ad valorem assessment payments due on your ad valorem tax bill from the Monroe County Tax Collector. Failure to pay your assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

The Village Council will hold a public hearing at 5:30 p.m., or as soon thereafter as the matter can be heard, on September 4, 2019, at Founders Park Community Center, 87000 Overseas Highway, Islamorada, Florida, for the purpose of adopting the annual assessment resolution for the Phase II assessments. You are invited and encouraged to attend and participate in the public hearing or to file written objections with the Village within 20 days of this notice. If you decide to object to any decision made by the Village Council with respect to any matter considered at the hearing, you 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 objection is to be made. In accordance with the Americans with Disabilities Act, if you are a person with a disability who needs any accommodation or an interpreter to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the Village Clerk at (305) 664-6412.

Questions regarding your assessment and the process for collection may be directed to the Wastewater Utility Department at (305) 664-6455.

ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA

***** SEND NO MONEY NOW. THIS IS NOT AN INVOICE *****

PHASE II WASTEWATER ASSESSMENT PROGRAM

Alternate Key #: 1491667

Total number of original EDUs assigned to property:	1.0
Total number of additional EDUs assigned to property:	7.0
Total number of EDUs assigned to property:	8.0
Remaining number of annual payments:	19 years
Original maximum annual payment amount Phase II (1.0 EDU):	\$256.00
Additional maximum annual payment amount Phase II (7.0 EDUs):	\$2,177.35
Total maximum annual payment amount Phase II (8.0 EDUs):	\$2,433.35
Expected date of first bill with increase in EDUs:	November 2019
Original amount of Phase II payments for 1.0 EDUs:	\$6,271.83
Additional amount of Phase II payments for 7.0 EDUs	\$41,369.62
Total amount of Phase II payments for total EDUs:	\$47,641.45
Expected date of last bill:	November 2037

* * * * * SEND NO MONEY NOW. THIS IS NOT AN INVOICE * * * * *

APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

**CERTIFICATE
OF
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 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 13, 2019.

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 September, 2019.

**ISLAMORADA, VILLAGE OF ISLANDS,
FLORIDA**

By: Deb Gillis
Deb Gillis, Mayor

[to be delivered to the Monroe County Tax Collector prior to September 14, 2019]

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OF
NON-AD VALOREM ASSESSMENT ROLL**

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**ISLAMORADA, VILLAGE OF ISLANDS,
FLORIDA**

By: Deb Gillis
Deb Gillis, Mayor

[to be delivered to the Monroe County Tax Collector prior to September 14, 2019]

Parcel Count: 3,647 Total Assessment: \$1,303,662.11
