

**RESOLUTION NO. 23-08-82**

**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 ASSESSMENT  
AREA; REIMPOSING SPECIAL ASSESSMENTS FOR THE FISCAL YEAR  
BEGINNING OCTOBER 1, 2023; 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 to authorize the imposition of special assessments to fund the construction of local wastewater improvements to serve the property located therein; and

**WHEREAS**, on August 23, 2005, the Council adopted Resolution No. 05-08-42 (the "Initial Assessment Resolution") and on September 15, 2005, the Council adopted Resolution No. 05-09-49, (the "Final Assessment Resolution"), thereby proposing creation of the North Plantation Key Assessment Area and describing the method of assessing the cost of Wastewater Collection and Treatment Facilities against the real property specially benefited thereby; and

**WHEREAS**, On September 9, 2010, the Council amended the Initial Assessment Resolution and adopted Resolution No. 10-08-53 thereby changing the methodology for assessment of Laundry Facility within the Assessment Area and providing that a Laundry Facility shall be counted as having one (1) Equivalent Dwelling Unit ("EDU"); and

**WHEREAS**, the Council desires to reimpose the Assessment to fund the Wastewater Collection and Treatment Facilities in the North Plantation Key Assessment Area for the Fiscal Year beginning October 1, 2023; 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**, properties in the North Plantation Key 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 Assessment Area; and

**WHEREAS**, the Assessment Roll has heretofore 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 August 17, 2023, to consider 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. RECITALS.** The above recitals are true and correct and are incorporated herein by this reference.

**SECTION 2. 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 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 (as may have been amended), the Final Assessment Resolution and the Preliminary Rate Resolution.

**SECTION 4. Reimposition of 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) and the Final Assessment Resolution is hereby approved.

(B) For the Fiscal Year beginning October 1, 2023, Annual Assessments computed in the manner described in the Initial Assessment Resolution (as amended) and the Final Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the Assessment Roll at a maximum annual rate of \$106.96 per EDU and a maximum annual rate of \$340.55 per Connection, for a period not to exceed thirty (30) years, commencing in November 2005.

**SECTION 5. Approval of Assessment Roll.** The Assessment Roll for the North Plantation Key Assessment Area, currently on file with the Village Manager and incorporated herein by reference, is hereby approved.

**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.** 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, 2023, 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 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. 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 North Plantation Key Assessment for the Wastewater Collection and Treatment Facilities) 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 Assessment Resolution.

**SECTION 10. EFFECTIVE DATE.** This Preliminary Rate Resolution shall take effect immediately upon its adoption.

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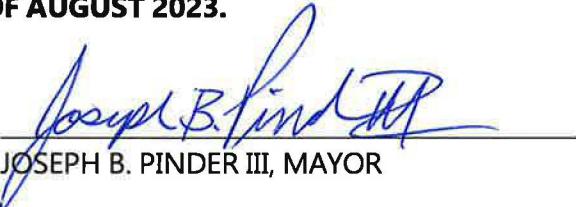
Motion to adopt by Elizabeth Jolin, seconded by Mark Gregg.

**FINAL VOTE AT ADOPTION**

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

Mayor Joseph B. Pinder III	YES
Vice Mayor Sharon Mahoney	YES
Councilman Mark Gregg	YES
Councilwoman Elizabeth Jolin	YES
Councilman Henry Rosenthal	YES

**PASSED AND ADOPTED ON THIS 17TH DAY OF AUGUST 2023.**



JOSEPH B. PINDER III, MAYOR

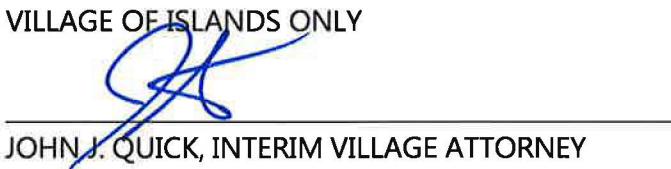
ATTEST:



Stephanie Conde

STEPHANIE CONDE, DEPUTY 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**  
**PROOF OF PUBLICATION**



*The Florida Keys Only Daily Newspaper, Est. 1876*  
PO Box 1800, Key West FL 33041  
P: (305) 292-7777 ext. 219 F: (305) 295-8025  
legals@keysnews.com

ISLAMORADA VILLAGE OF ISLANDS  
86800 OVERSEAS HWY  
ISLAMORADA FL 33036-3162

Account: 421294

Ticket: 3897559

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**PUBLISHER'S AFFIDAVIT**

**STATE OF FLORIDA**  
**COUNTY OF MONROE**

[legal.text]

Before the undersigned authority personally appeared

\_\_\_\_\_Melinda Prescott\_\_\_\_\_, who on oath says that he or she is

The legal advertising representative of the Key West Citizen, a five day newspaper published in Key West, in Monroe County, Florida; that the attached copy of advertisement, being a legal notice in the matter of was published in said newspaper in the issues of:

Thursday, July 20, 2023

Affiant further says that the Key West Citizen is a newspaper published in Key West, in said Monroe County, Florida and that the said newspaper has heretofore been continuously published in said Monroe County, Florida Tuesday thru Saturday weekly, and has been entered as periodicals matter at the post office in Key West, in said Monroe County, Florida, for a period of 1 year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

*Melinda Prescott*

(Signature of Affiant)

Affirmed and subscribed before me this 20th day of July 2023

*Jill Kelli Di Benedetto*

(Notary Public Signature)

\_\_\_\_\_Jill Kelli Di Benedetto\_\_\_\_\_  
(Notary Public Printed Name)

My commission expires \_\_\_\_\_ 8/19/2023\_\_\_\_\_

Personally Known  Produced Identification \_\_\_\_\_  
Type of Identification Produced \_\_\_\_\_ (Notary Seal)\_\_\_\_\_



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and Trends for 2023

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KEYS**



## 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, 2023, 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 August 17, 2023, 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 \$2,146,200. The rate of assessment for the upcoming fiscal year shall be \$490.00 per Dwelling Unit. The maximum rate of assessment that can be imposed in the fiscal year commencing October 1, 2023 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) 664-6445, 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 2023, 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**

adno=3897563-1

## 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, 2023, 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 August 17, 2023, 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 \$383,000 and for the North Plantation Key Supplemental Assessment Area is estimated to be \$2,450.

The maximum annual rate of assessment for the North Plantation Key Assessment Area for the upcoming fiscal year commencing on October 1, 2023, 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 \$27.00 for each multi-family dwelling unit and \$132.00 for each additional single family dwelling unit) for Fiscal Year 2023-24 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 2023, 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**

adno=3897559-1

**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 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, 2023.

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 17<sup>th</sup> day of August, 2023.

By:   
Joseph B. Pinder III, Mayor

**[to be delivered to the Monroe County Tax Collector prior to September 15, 2023]**