

RESOLUTION NO. 24-08-80

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, 2024; 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 2024-2025, beginning on October 1, 2024 through September 30, 2025; and

WHEREAS, on July 31, 2024, pursuant to Chapter 46, Article III, Division 2, Section 46-93 of the Village Code of Ordinances, the Village Council adopted Resolution No. 24-07-69 (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 August 7, 2024 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. 22-07-73 (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, 2024, the Solid Waste Cost of \$2,373,526 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 \$490.00 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 the General Fund.

(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, 2024, 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 Mark Gregg, seconded by Henry Rosenthal.

FINAL VOTE AT ADOPTION

VILLAGE COUNCIL OF ISLAMORADA, VILLAGE OF ISLANDS

Mayor Joseph B. Pinder III	<u>Yes</u>
Vice Mayor Sharon Mahoney	<u>Yes</u>
Councilman Mark Gregg	<u>Yes</u>
Councilwoman Elizabeth Jolin	<u>Yes</u>
Councilman Henry Rosenthal	<u>Yes</u>

PASSED AND ADOPTED ON THIS 7 DAY OF AUGUST 2024.

Signed by:

Joseph B. Pinder III

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JOSEPH B. PINDER III, MAYOR

ATTEST:

DocuSigned by:

Marne K. McGrath

008BA9A9B2704D5...

MARNE MCGRATH, VILLAGE CLERK

APPROVED AS TO FORM AND LEGALITY
FOR THE USE AND BENEFIT OF ISLAMORADA,
VILLAGE OF ISLANDS ONLY

Signed by:

John J. Quick

362BFAA7FDD417...

JOHN J. QUICK, INTERIM VILLAGE ATTORNEY



APPENDIX A

**AFFIDAVIT REGARDING
NOTICE MAILED TO PROPERTY OWNERS**

ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA
86800 OVERSEAS HIGHWAY
ISLAMORADA, FL 33036

ISLAMORADA, VILLAGE OF ISLANDS, FLORIDA
NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF SOLID WASTE
NON-AD VALOREM ASSESSMENTS

NOTICE DATE: JULY 17, 2024

«OwnerName1»
«OwnerName2»
«OwnerAddress1»
«OwnerAddress2»
«OwnerCity», «OwnerState» «OwnerZIP»

Parcel ID: «PID»
Legal Description: «LegalDesc»
Alternate Key #: «AltKey»

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

Dear Property Owner:

As required by section 197.3632, Florida Statutes, and the direction of the Village Council notice is given by Islamorada, Village of Islands, that annual assessments for solid waste services using the tax bill collection method, may be reimposed and levied on your property. The use of an annual special assessment to fund solid waste services benefiting improved property located within the Islamorada, Village of Islands, in the past has proven to be fair, efficient and effective. The total annual solid waste assessment revenue to be collected within Islamorada, Village of Islands, is estimated to be \$2,144,000. The annual solid waste assessment is based on the number of residential dwelling units contained on each parcel of property.

The above parcel is subject to the solid waste assessment.

The following is a summary of the non-ad valorem special assessments being imposed on the above parcel for the fiscal year beginning October 1, 2024.

The total number of residential dwelling units on the above parcel is «Units».

The annual solid waste assessment for the above parcel for fiscal year commencing October 1, 2024 is \$«TotalAsmtAmt».

The maximum annual solid waste service assessment that can be imposed without further notice for future fiscal years for the above parcel is \$«TotalAsmtAmtMax».

A public hearing will be held at 5:30 p.m. on August 7, 2024, at Founders Park Community Center, 87000 Overseas Highway, Islamorada, Florida, for the purpose of receiving public comment on the proposed assessments. You and all other 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 you decide to appeal 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 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.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Village Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the legal documentation for the assessment program are available for inspection at the Village Clerk's office, located at 86800 Overseas Highway, Islamorada, Florida.

The special assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year that the assessment is imposed. Failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. 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.

***** THIS IS NOT A BILL *****

APPENDIX B
PROOF OF PUBLICATION



GET THE LATEST EDITION



IN LOCATIONS
throughout
**THE
KEYS**

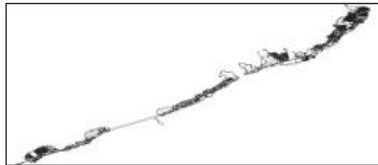
Florida Keys BRIDAL

GET THE LATEST EDITION



IN LOCATIONS
throughout
**THE
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-389759-1

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-389759-1

APPENDIX C

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

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

I HEREBY CERTIFY that, I am the Mayor of the Village of Islamorada, or authorized agent of the Village of Islamorada, Florida (the “Village”); as such I have satisfied myself that all property included or includable on the Solid Waste 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 Rolls will be delivered to the Monroe County Tax Collector by September 15, 2024.

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 below described Non-Ad Valorem Assessment Rolls this the ____ day of _____, 2024.

Village of Islamorada, Florida

By: _____

Parcel Count	Total Assessment