

RESOLUTION NO. 25-08-71

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, 2025; 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 for Phase II of the remaining service areas (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

WHEREAS, on July 22, 2025, 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, 2025.

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 Equivalent Dwelling Unit ("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 15, 2025.

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 15, 2025, 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 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. **Effective date.** This Resolution shall take effect immediately upon its adoption.

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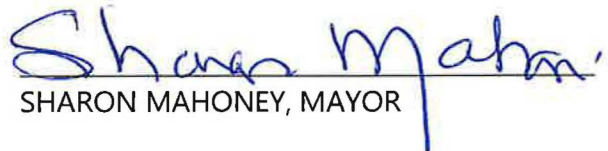
Motion to adopt by Anna Richards, seconded by Don Horton.

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:

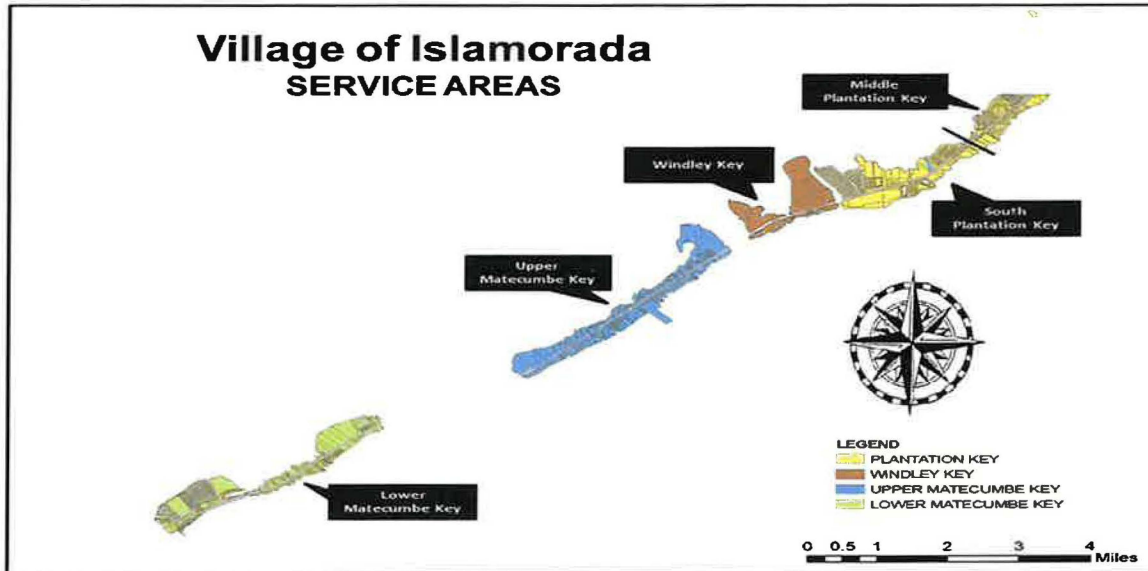

MARNE MCGRATH, VILLAGE CLERK

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 SPECIAL ASSESSMENTS FOR WASTEWATER COLLECTION AND TREATMENT
FACILITIES FOR REMAINING SERVICE AREA PHASE I (RSA1) AND PHASE 2 (RSA 2)**

Notice is hereby given that the Village Council of Islamorada, Village of Islands, Florida, will conduct a public hearing to consider reimposing special assessments against certain parcels of property located therein. The hearing will be held at 5:30 p.m., or as soon thereafter as the matter can be heard, 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 assessments. In accordance with the Americans with Disabilities Act, if you are a person with a disability who needs any accommodation in order 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 at least seven (7) days prior to the public hearing. All affected property owners have a right to appear at the hearing and to file written objections with the Village within 20 days of this notice. If a person wishes 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.

For the Phase 1 (RSA 1) Assessment Area, the assessment for each parcel of property is based on the number of equivalent dwelling units attributable to such parcel. Unless prepaid, the annual assessment will include your share of the principal, interest and collection cost. The maximum annual assessment for Fiscal Year 2025-26 and future fiscal years is estimated to be \$256 per EDU for properties with 1-10 EDUs and \$2,560 plus \$74 per EDU for properties greater than 10 EDUs.

For the Phase 2 (RSA 2) Assessment Area, the assessment for each parcel of property is based on the number of equivalent dwelling units attributable to such parcel. Unless prepaid, the annual assessment will include your share of the principal, interest and collection cost. The maximum annual assessment for Fiscal Year 2025-26 and future fiscal years is estimated to be \$256 per EDU for properties with 1-10 EDUs and \$2,560 plus \$74 per EDU for properties greater

than 10 EDUs.

Property owners within the North Plantation Key, Woods Corner, and the North Plantation Key Supplemental Assessment Areas are not included in this Wastewater Assessment Area.

Copies of the Assessment Ordinance (Ordinance No. 05-16), the Initial Assessment Resolution (Resolution No. 13-06-32), the Initial Assessment Resolution (Resolution No. 11-06-38), the Final Assessment Resolution (Resolution No. 13-07-42), the Final Assessment Resolution (Resolution No. 11-07-47), 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.

The assessments will be collected on the ad valorem tax bill, 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. The Village Council intends to collect the assessments in not to exceed twenty-five (25) annual assessments, the first of which was included on the November 2011 and the November 2013 ad valorem tax bills respectively. The total annual assessment revenue to be collected within the Village of Islamorada for the Phase 1 (RSA 1) Assessment Area, for the upcoming fiscal year is estimated to be \$1,200,000. The total annual assessment revenue to be collected within the Village of Islamorada for the Phase 2 (RSA 2) Assessment Area, for the upcoming fiscal year is estimated to be \$1,280,000. Future annual assessments may be prepaid at the option of the property owner.

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.

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

APPENDIX B

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

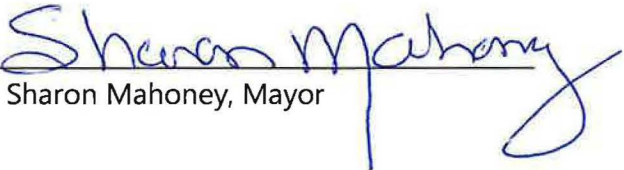
**CERTIFICATE
OF
NON-AD VALOREM ASSESSMENT ROLL**

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 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]