

**RESOLUTION NO. 25-08-70**

**A RESOLUTION OF THE VILLAGE COUNCIL OF ISLAMORADA,  
VILLAGE OF ISLANDS, FLORIDA, RELATING TO THE  
CONSTRUCTION OF WASTEWATER COLLECTION AND  
TREATMENT FACILITIES FOR THE WASTEWATER ASSESSMENT  
AREA WITHIN THE VILLAGE EXCLUDING THE NORTH  
PLANTATION KEY, WOODS CORNER, AND NORTH  
PLANTATION KEY SUPPLEMENTAL 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 (the "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**, pursuant to the provisions of the Ordinance, the Village is required to adopt an Annual Assessment Resolution each Fiscal Year to approve the assessment roll for such Fiscal Year; and

**WHEREAS**, the Assessment Roll for Fiscal Year 2025-2026 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**, a public hearing was held on July 22, 2025, and comments and objections of all interested persons have been heard and considered 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. Authority.** This Resolution is adopted pursuant to Ordinance No. 05-16 (the "Ordinance"), the Initial Assessment Resolution (Resolution No. 11-06-38) and Supplemental Initial Assessment Resolution (Resolution No. 11-07-48) (together hereinafter referred to as the "Initial Assessment Resolution"), the Final Assessment Resolution (Resolution No. 11-07-47) and Supplemental Final Assessment Resolution (Resolution No. 11-08-58) (together hereinafter referred to as 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 Rate 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 3. Annual Assessments.**

(A) The Real Estate Parcels described in the updated 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.

(B) Annual Assessments computed in the manner described in the Initial Assessment Resolution, as amended, 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 2011.

**Section 4. Approval of Assessment Roll.** The updated Assessment Roll, which is

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 Real Estate 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 this Annual Assessment Resolution.

**Section 6. Collection of Assessments.** The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this 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. Effect of Annual Rate Resolution.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments will be computed, the Assessment Roll, the maximum annual Assessment, the levy and lien of the Assessments and the terms for prepayment of the Assessments) unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days of the date of adoption date of this Final Assessment Resolution.

**Section 8. Effective Date.** This resolution shall take effect immediately upon its adoption.

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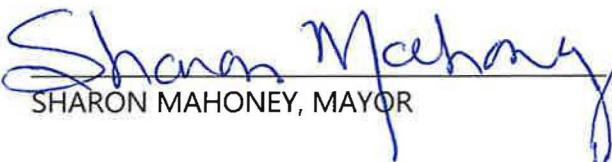
Motion to adopt by Deb Gillis, seconded by Don Horton.

**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

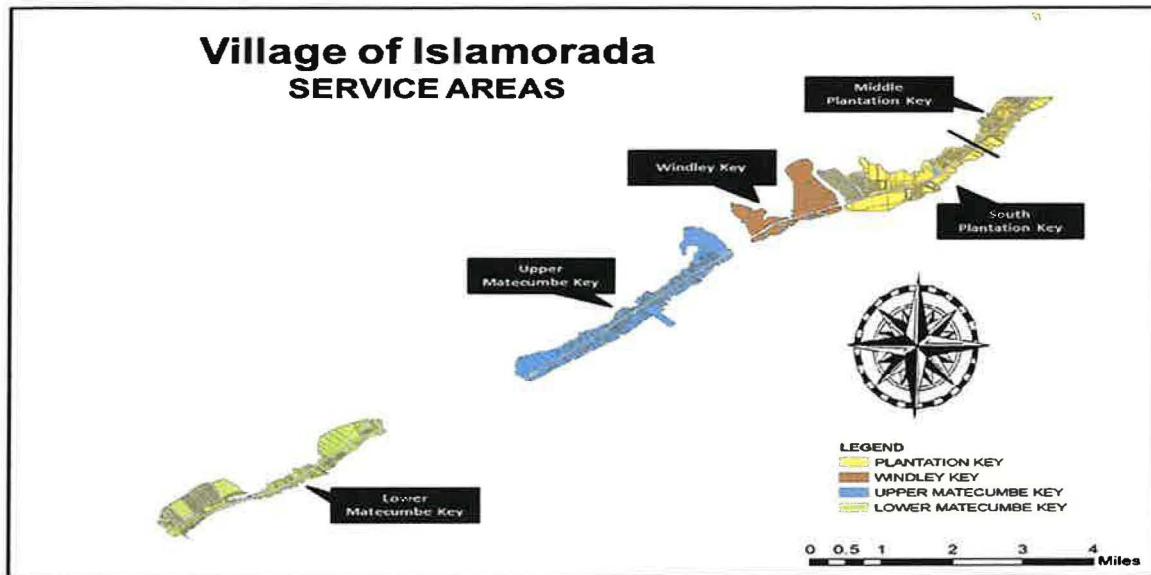
APPROVED AS TO FORM AND LEGALITY  
FOR THE USE AND BENEFIT OF ISLAMORADA,  
VILLAGE OF ISLANDS ONLY

  
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  
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 the Village's Remaining Service Area Phase I (RSA-I) 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  
Sharon Mahoney, Mayor

**[to be delivered to the Monroe County Tax Collector prior to September 15, 2025]**