

**BEFORE THE MARTIN COUNTY BOARD OF COUNTY COMMISSIONERS
MARTIN COUNTY, FLORIDA**

RESOLUTION NUMBER 25-____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA, RELATING TO THE CONSTRUCTION AND FUNDING OF WASTEWATER COLLECTION FACILITIES AND RELATED CAPITAL FACILITY CHARGES; CREATING THE CORAL GARDENS WASTEWATER MUNICIPAL SERVICE BENEFIT UNIT; AMENDING AND CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; IMPOSING SPECIAL ASSESSMENTS; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Martin County, Florida, enacted Ordinance No. 96-493 on April 9, 1996 (the "Ordinance"), to provide for the creation of municipal service benefit units and authorize the imposition of special assessments to fund the construction of local improvements to serve the property located therein; and

WHEREAS, on October 21, 2025, the Board adopted Resolution No. 25-10.23 (the "Initial Assessment Resolution") proposing creation of the Coral Gardens Wastewater Municipal Service Benefit Unit and describing the method of assessing the cost of Wastewater Collection Facilities and related Capital Facility Charges against the real property that will be specially benefited thereby, and directing preparation of the tentative Assessment Roll and provision of the notices required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Initial Assessment Resolution, with such amendments as the Board

deems appropriate, after hearing comments and receiving objections of all interested parties; and

WHEREAS, the Assessment Roll has heretofore been filed with the office of the County Administrator, as required by the Ordinance; and

WHEREAS, as required by the terms of the Ordinance, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner 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, a public hearing was held on December 9, 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 BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance, Chapter 125, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Final Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. CREATION OF MSBU. The Coral Gardens Wastewater Municipal Service Benefit Unit is hereby created to include the property described in Appendix E attached hereto and incorporated herein. The MSBU is created for the purpose of improving the use and enjoyment of property located therein by funding the construction

of Wastewater Collection Facilities to provide access to reliable wastewater collection service and financing the related Capital Facility Charges to reduce the immediate cost of connecting to the County's wastewater collection system.

SECTION 4. AMENDMENT OF THE INITIAL ASSESSMENT RESOLUTION. Section 3.02 of the Initial Assessment Resolution is hereby amended to read as follows:

"Assessments shall be imposed against property located within the MSBU for a period of twenty (20) years. The first annual Assessment will be included on the ad valorem tax bill to be mailed in November 2027. When imposed, the Assessment for each Fiscal Year shall constitute a lien upon the Tax Parcels located in the MSBU, pursuant to the Ordinance."

SECTION 5. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution, as amended by Section 4 hereof, is hereby confirmed and ratified and such terms and provisions are hereby incorporated by reference.

SECTION 6. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll, a copy of which is attached hereto as Appendix D, is hereby approved.

SECTION 7. ASSESSMENTS.

(A) The Tax Parcels described in the Assessment Roll are hereby found to be specially benefited by construction of the Wastewater Collection Facilities and related Capital Facility Charges 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 is hereby approved. Annual 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 \$754.10 per ERC for a period of 20 years, commencing in November 2027. The resulting Initial Prepayment Amount is \$11,438.46 per ERC.

(B) Upon adoption of the Annual Assessment Resolution for each Fiscal Year:

(1) 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 the ad valorem tax bill for such year is otherwise paid in full pursuant to the Uniform Assessment Collection Act. The lien shall be deemed perfected upon adoption by the Board 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.

(2) As to any Tax Parcel that is to be acquired or otherwise transferred to an entity for which Assessments cannot be collected pursuant to the Uniform Assessment Collection Act 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 to the extent permitted by law. 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 Board of the Annual Assessment Resolution and shall attach to the property included on the Assessment Roll upon adoption of the Annual Assessment Resolution.

SECTION 8. COLLECTION OF ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of the Annual Assessment Resolution for each Fiscal Year, the County Administrator shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

SECTION 9. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of this Final Assessment 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 20 days from the date of Board action on this Final Assessment Resolution.

SECTION 10. ASSESSMENT NOTICE. The County Administrator is hereby directed to record this Resolution as notice of the Assessments in the Official Records Book in the office of the Martin County Clerk of Courts. The preliminary Assessment Roll and each annual Assessment Roll shall be retained by the County Administrator and shall be available for public inspection.

SECTION 11. PREPAYMENT NOTICE. The County Administrator is hereby directed to provide notice by first class mail to the owner of each Tax Parcel described in the Assessment Roll of the opportunity to prepay all future annual Assessments, without financing cost. The notice, in substantially the form attached hereto as Appendix C, shall be mailed to each property owner at the address utilized for the notice provided pursuant to Section 2.05 of the Initial Assessment Resolution.

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SECTION 12. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 9th day of December, 2025.

**BOARD OF COUNTY COMMISSIONERS
OF MARTIN COUNTY, FLORIDA**

(SEAL)

By: _____
_____, Chair

ATTEST:

By: _____
Carolyn Timmann, Clerk of the
Circuit Court and Comptroller

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

By: _____
Elysse A. Elder, County Attorney

APPENDIX A

PROOF OF PUBLICATION

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF MARTIN

BEFORE ME, the undersigned authority, personally appeared Renee Matonti, who, after being duly sworn, deposes and says:

1. I, Renee Matonti, have been designated by the County Administrator of Martin County, Florida, to mail the notices required by Section 2.05 of Resolution No. 25-10.23, adopted by the Board of County Commissioners of Martin County, Florida, on October 21, 2025 (the "Initial Assessment Resolution").

2. On or before November 19, 2025, I mailed, or directed the mailing of, a notice in accordance with Section 2.05 of the Initial Assessment Resolution by first class mail, to each owner of property within the Coral Gardens Wastewater Municipal Service Benefit Unit in conformance with the requirements of Ordinance No. 96-493, enacted by the Board of County Commissioners of Martin County, Florida, on April 9, 1996, at the address shown on the real property assessment tax roll maintained by the Martin County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

Affiant

STATE OF FLORIDA
COUNTY OF MARTIN

The foregoing instrument was acknowledged before me by means of ☐ physical
presence or ☐ online notarization this ____ day of _____, 2025 by Renee Matonti,
who is personally known to me or who has produced _____ as identification.
WITNESS, my hand and official seal this ____ day of _____, 2025.

Signature of person taking acknowledgment

Name of acknowledger (printed)

My commission expires: _____

APPENDIX C

FORM OF PREPAYMENT NOTICE

Martin County, Florida
Utilities Department
P.O. Box 9000
Stuart, Florida 34995-9000

RE: Coral Gardens Wastewater Municipal Service Benefit Unit

This is the bill for your wastewater assessment. The amount listed is your prepayment amount and should you choose this option, payment must be received in our office no later than . Please make your check payable to Martin County Utilities Department and return it with the extra copy of the invoice that is enclosed to ensure proper credit. We have provided a return envelope for your convenience.

If you choose to finance your assessment, do nothing at this time. Your first annual assessment will appear on the ad valorem tax bill mailed to you in November 2027. If you have any questions, please call the Martin County Utilities Department at 772/221-1303.

MARTIN COUNTY, FLORIDA
UTILITIES DEPARTMENT
P. O. BOX 9000
STUART, FLORIDA 34995-9000

INVOICE

[INSERT DATE]

CORAL GARDENS WASTEWATER MUNICIPAL SERVICE BENEFIT UNIT

Parcel Control Number

PAR #

Prepayment Amount\$_____

Prepayment due Date:

FIRST *LAST*

ADDR1

ADDR2

CITY *STATE* *ZIP*

APPENDIX D

ASSESSMENT ROLL

APPENDIX E

PARCEL I.D. LIST OF PROPERTY LOCATED IN CORAL GARDENS WASTEWATER MSBU (as of the date of adoption of this Resolution)

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