
MARTIN COUNTY, FLORIDA

**CORAL GARDENS WASTEWATER
MUNICIPAL SERVICE BENEFIT UNIT
INITIAL ASSESSMENT RESOLUTION**

RESOLUTION NUMBER 25-_____

ADOPTED OCTOBER 21, 2025

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RESOLUTION NO. 25-__

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA, RELATING TO THE CONSTRUCTION AND FUNDING OF WASTEWATER COLLECTION FACILITIES WITHIN THE PROPOSED CORAL GARDENS WASTEWATER MUNICIPAL SERVICE BENEFIT UNIT; ESTABLISHING THE TERMS AND CONDITIONS OF PROPOSED SPECIAL ASSESSMENTS TO FUND THE WASTEWATER COLLECTION FACILITIES AND RELATED CAPITAL FACILITY CHARGES; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENTS AND THE METHOD OF THEIR COLLECTION; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA, AS FOLLOWS:

ARTICLE I DEFINITIONS AND CONSTRUCTION

SECTION 1.01. DEFINITIONS. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires.

"Adjusted Prepayment Amount" means the amount required to prepay the Assessment for each Tax Parcel located in the MSBU, as computed pursuant to Section 3.04(B) hereof and revised annually pursuant to Section 3.05(E) hereof.

"Annual Debt Service Component" means the amount computed for each Tax Parcel pursuant to Section 3.05(A) hereof.

"Assessment" means an annual special assessment imposed against property located within the MSBU to fund the Capital Cost of Wastewater Collection Facilities to serve the MSBU, the associated Capital Facility Charges, and related expenses, computed in the manner described in Section 3.05 hereof.

"Assessment Roll" means a non-ad valorem assessment roll relating to the Capital Cost of the Wastewater Collection Facilities to serve the MSBU, the associated Capital Facility Charges, and related expenses.

"Board" means the Board of County Commissioners of Martin County, Florida.

"Capital Cost" means all or any portion of the expenses that are properly attributable to the acquisition, design, construction, and installation (including demolition, environmental mitigation and relocation) of the Wastewater Collection Facilities and imposition of the Assessments under generally accepted accounting principles; and

including reimbursement to the County for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes.

"Capital Facility Charge" means the capital facility charge authorized by Section 4.266 of the Martin County Land Development Regulations.

"Collection Cost" means the estimated cost to be incurred by the County during any Fiscal Year in connection with the collection of Assessments.

"Collection Cost Component" means the amount computed for each Tax Parcel pursuant to Section 3.05(B) hereof.

"County" means Martin County, a political subdivision of the State of Florida.

"County Administrator" means the chief executive officer of the County, or such person's designee.

"County Interest Rate" 1.83%, based on the expected rate of interest to be obtained on a State Revolving Fund loan from the Florida Department of Environmental Protection.

"Dwelling Unit" means a building, or a portion thereof, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

"ERC" means "equivalent residential connection," the standard unit to be used in calculating the Assessments, determined by an engineering estimate of the amount of wastewater that each parcel or classification of property is expected to generate relative to a typical Single Family Dwelling Unit, considering the use of the property or other factors

affecting the generation of wastewater, as determined for each Tax Parcel in accordance with Section 3.03 hereof.

"Excluded Parcels " means those parcels which (A) are used for road right-of-way, utility easements, open space, retention or drainage purposes, (B) do not otherwise benefit from construction of the Wastewater Collection Facilities, and (C) are either (1) owned by the County or State, or (2) privately owned and restricted by agreement to one of the uses described in (A) above.

"Final Assessment Resolution" means the resolution described in Section 3.06 of the Ordinance that imposes Assessments within the MSBU.

"Fiscal Year" means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

"Government Property" means property owned by the United States of America or any agency thereof, the State of Florida or any agency thereof, a county, a special district or a municipal corporation.

"Initial Prepayment Amount" means the amount computed pursuant to Section 3.04(A) hereof for each Tax Parcel located in the MSBU to prepay the Assessment in full.

"Local Improvement" means a capital improvement constructed or installed by the County for the special benefit of a neighborhood or other local area, for which special assessments are imposed pursuant to the Ordinance.

"MSBU" means the proposed Coral Gardens Wastewater Municipal Service Benefit Unit described in Section 3.01 hereof.

"Multi-Family Dwelling Unit" means a Dwelling Unit either included within the same building or located on the same Platted Lot or Parcel of Record containing two or more Dwelling Units.

"Ordinance" means Ordinance No. 96-493, as amended.

"Parcel of Record" means an unplatted parcel of record or a subdivided Platted Lot in existence on the effective date of this Resolution, on which a Dwelling Unit has been or can be constructed or sited in accordance with applicable laws and regulations.

"Platted Lot" means a platted building lot within the MSBU, after giving effect to any recorded Unity of Title as of the date of the Final Assessment Resolution.

"Property Appraiser" means the Martin County Property Appraiser.

"Single-Family Dwelling Unit" means a Dwelling Unit located on a single Platted Lot or Parcel of Record that is not otherwise served by a master meter.

"State" means the State of Florida.

"Statutory Discount Amount" means the amount computed for each Tax Parcel pursuant to Section 3.05(C) hereof.

"Tax Parcel" means a parcel of property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Tax Roll" means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Uniform Assessment Collection Act" means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem

assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

"Wastewater Collection Facilities" means the facilities required for the County to provide wastewater collection to property located in the MSBU, including the installation of a vacuum wastewater collection system, lift stations, interconnects and other related facilities.

SECTION 1.02. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this Resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this Resolution. Words of any gender include the correlative words of the other gender, unless the sense indicates otherwise.

SECTION 1.03. LEGISLATIVE FINDINGS. It is hereby ascertained, determined and declared that:

(A) Article VIII, Section 1 of the Florida Constitution, and Sections 125.01 and 125.66, Florida Statutes, grant to a board of county commissioners all powers of local self-government to perform county functions and to render services for county purposes in a manner not inconsistent with general law, or with special law approved by vote of the electors, and such power may be exercised by the enactment of county ordinances.

(B) The Board of County Commissioners of Martin County, Florida, has enacted the Ordinance to provide for the creation of municipal service benefit units and authorize

the imposition of Assessments to fund the construction of Local Improvements to serve the property located therein.

(C) The Wastewater Collection Facilities and related Capital Facility Charges constitute a Local Improvement, as defined in the Ordinance, and permit the County to provide wastewater collection service to property located within the MSBU.

(D) The Board desires to create the MSBU to fund construction of the Wastewater Collection Facilities and related Capital Facility Charges.

(E) The construction of such Wastewater Collection Facilities will provide a special benefit to the property located within the MSBU by providing access to reliable wastewater collection service; financing the related Capital Facility Charges will provide a special benefit to the property located within the MSBU by reducing the immediate cost of connecting to the County's wastewater collection system.

(F) In order to provide a consistent unit of measure between different uses of property throughout the MSBU, the rate of Assessment for all Tax Parcels in the MSBU shall be expressed in terms of "Equivalent Residential Connections" or "ERCs" representing the amount of wastewater that a Dwelling Unit is expected to generate.

(G) All Single-Family Dwelling Units will derive a special benefit from the construction of the Wastewater Collection Facilities in a similar manner and will generate approximately the same amount of wastewater. Accordingly, each Single-Family Dwelling Unit will be assigned an ERC value of one, as further described in Section 3.03 hereof.

(H) A number of parcels abutting the eastern and southern boundaries of the proposed MSBU will be part of future MSBUs to be established for the construction of future wastewater collection facilities. Accordingly, the above-described parcels are excluded from the MSBU.

(I) Due to their current or planned use, the Excluded Parcels (including right-of-way) will not derive a special benefit from construction of the Wastewater Collection Facilities and are therefore excluded from the MSBU.

(J) In order to reduce the financial impact the Assessment will have on the real property owners in the proposed MSBU, the County is contributing up to an estimated \$8,000,000.00 of State grant monies, \$1,051,421.00 from State Revenue Sharing and \$1,500,000.00 from FPL franchise fees towards the Capital Costs.

(K) Due to the high cost of the Wastewater Collection Facilities, the County has decided to reduce the annual financial impact the Assessment will have on the real property owners in the proposed MSBU by obtaining a 20-year State Revolving Fund loan from the Florida Department of Environmental Protection.

(L) In order to further reduce the financial impact the Assessment will have on the real property owners in the proposed MSBU, the County (pursuant to a policy adopted by the County Utilities Department) will forego reimbursement of certain costs related to the creation of the MSBU and make an additional contribution towards the Capital Costs as described in Section 2.01 hereof.

(M) The Board hereby finds and determines that the Assessments to be imposed in accordance with this Resolution provide an equitable method of funding construction of

the Wastewater Collection Facilities and related Capital Facility Charges by fairly and reasonably allocating the cost to specially benefitted property, based upon the number of ERCs attributable to each Tax Parcel, in the manner hereinafter described.

ARTICLE II NOTICE AND PUBLIC HEARING

SECTION 2.01. ESTIMATED CAPITAL COST. The estimated Capital Cost for the Wastewater Collection Facilities is approximately \$16,857,426.00; the related Capital Facility Charges will be the amounts set forth in Resolution No. 16-3.15, as amended (the total Capital Facility Charges being estimated as \$1,325,100.00). The County plans to contribute an estimated \$10,964,858.28 (consisting of approximately \$8,000,000.00 of State grant monies, \$1,051,421.00 from State Revenue Sharing, \$1,500,000.00 from FPL franchise fees and \$413,437.28 of its own funds) towards the Capital Costs which will reduce the overall cost of the Assessment to each property owner in the MSBU. The remaining Capital Cost of the Wastewater Collection Facilities and related Capital Facility Charges will be funded through the imposition of Assessments against property located in the MSBU in the manner set forth in Article III hereof.

SECTION 2.02. ASSESSMENT ROLL. The County Administrator is hereby directed to prepare a final estimate of the Capital Cost of the Wastewater Collection Facilities and to prepare the preliminary Assessment Roll in the manner provided in the Ordinance. The County Administrator shall apportion the Capital Cost among the parcels of real property within the MSBU as reflected on the Tax Roll in conformity with Article III hereof. The estimate of Capital Cost and the Assessment Roll shall be maintained on file in the offices of the County Utilities Department (as designated by the County Administrator) and open to public inspection. The foregoing shall not be construed to

require that the Assessment Roll be in printed form if the amount of the Assessment for each Tax Parcel can be determined by use of a computer terminal available to the public.

SECTION 2.03. PUBLIC HEARING. A public hearing will be conducted by the Board on December 9, 2025 at 9:00 A.M., or as soon thereafter as the matter can be heard, in the County Commission Chambers of the Martin County Administration Building at 2401 S.E. Monterey Road, Stuart, Florida, to consider (A) creation of the MSBU, (B) imposition of the Assessments, and (C) collection of the Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 2.04. NOTICE BY PUBLICATION. Upon completion of the materials required by Section 2.02 hereof, the County Administrator shall publish a notice of the public hearing authorized by Section 2.03 hereof in the manner and the time provided in Section 3.04 of the Ordinance. Such notice shall be in substantially the form attached hereto as Appendix A.

SECTION 2.05. NOTICE BY MAIL. Upon completion of the materials required by Section 2.02 hereof, the County Administrator shall, at the time and in the manner specified in Section 3.05 of the Ordinance, provide first class mailed notice of the public hearing authorized by Section 2.03 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B.

ARTICLE III ASSESSMENTS

SECTION 3.01. DESCRIPTION OF PROPOSED MSBU. The proposed Coral Gardens Wastewater Municipal Service Benefit Unit shall include the property described in Appendix C attached hereto and incorporated herein. The MSBU is proposed 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 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 3.02. IMPOSITION OF ASSESSMENTS. 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 mailed in November 2028. 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 3.03. ERCS. The number of ERCs attributable to each Tax Parcel within the MSBU shall be determined in the manner set forth in this Section 3.03.

(A) It is hereby ascertained, determined and declared that:

(1) The number of ERCs attributable to residential property is most accurately derived from the actual number of Dwelling Units constructed or, in the case of unimproved property, permitted to be constructed.

(2) By definition, the demand for wastewater collection service by a Single-Family Dwelling Unit is equal to one ERC.

(3) Based on estimates by the Martin County Utilities Department, the demand for wastewater collection service by a Multi-Family Dwelling Unit is equal to approximately fifty percent (50%) of the demand by a Single-Family Dwelling Unit.

(B) Accordingly, the number of ERCs attributable to each residential Tax Parcel will be the sum of (1) the number of Single-Family Dwelling Units constructed or, in the case of unimproved property, permitted to be constructed located thereon, and (2) the amount computed by dividing the number of Multi-Family Dwelling Units located or allowed to be located thereon by two.

SECTION 3.04. PREPAYMENT AMOUNTS.

(A) Upon adoption of the Final Assessment Resolution, an Initial Prepayment Amount for each Tax Parcel located within the MSBU shall be calculated as the sum of (1) the amount computed by (a) dividing the number of ERCs attributable to such Tax Parcel by the total number of ERCs attributable to Tax Parcels within the MSBU, and (b) multiplying the result by the estimated Capital Cost of the Wastewater Collection Facilities, and (2) the Capital Facility Charge for the number of ERCs attributable to such Tax Parcel at the rate set forth in Resolution No. 16-3.15, as amended.

(B) Following the initial prepayment period described in Section 3.06 hereof, the Adjusted Prepayment Amount shall initially be set equal to the Initial Prepayment Amount for each Tax Parcel, other than those Tax Parcels as to which the Assessment has been prepaid. Thereafter, the Adjusted Prepayment Amount for each Tax Parcel shall be revised annually pursuant to Section 3.05(E) hereof.

SECTION 3.05. COMPUTATION OF ASSESSMENTS. The annual Assessment shall be computed for each Tax Parcel in the manner set forth in this Section 3.05.

(A) ANNUAL DEBT SERVICE COMPONENT. The "Annual Debt Service Component" shall be calculated for each Fiscal Year in which the Initial Prepayment Amount (or Adjusted Prepayment Amount, if applicable) of the Tax Parcel is outstanding as the annual installment of principal and interest due based on a debt service schedule prepared with the Initial Prepayment Amount for such Tax Parcel as the beginning balance and utilizing the County Interest Rate such that the principal and interest are payable in equal installments over a twenty (20) year period.

(B) COLLECTION COST COMPONENT. The "Collection Cost Component" shall be computed each Fiscal Year for each Tax Parcel by (1) dividing (a) the Adjusted Prepayment Amount for such Tax Parcel by (b) the sum of the aggregate Adjusted Prepayment Amount remaining in the MSBU, and (2) multiplying the result by the Collection Cost.

(C) STATUTORY DISCOUNT AMOUNT. The "Statutory Discount Amount" shall be computed for each Tax Parcel as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual Debt Service Component and (b) the Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Debt Service Component and (ii) the Collection Cost Component, by (b) 0.96.

(D) ASSESSMENT. The annual Assessment for each Tax Parcel shall be computed as the sum of (1) the Annual Debt Service Component, (2) the Collection Cost Component and (3) the Statutory Discount Amount.

(E) REVISION OF ADJUSTED PREPAYMENT AMOUNT. Upon certification of the Assessment Roll each Fiscal Year, the revised Adjusted Prepayment Amount for each Tax Parcel shall be computed by deducting (1) the principal component of the Annual Debt Service Component determined in Section 3.05(A) above and included on the Assessment Roll for the Tax Parcel, from (2) the Adjusted Prepayment Amount, as initially set pursuant to Section 3.04(B) hereof and thereafter revised pursuant to this Section 3.05(E) (or for the initial Assessment Roll, the Initial Prepayment Amount), utilized to compute the annual Assessment included on the Assessment Roll for such Tax Parcel.

SECTION 3.06. INITIAL PREPAYMENT OPTION.

(A) Following adoption of the Final Assessment Resolution, the County Administrator shall provide first class mailed notice to the owner of each Tax Parcel subject to the Assessment of the owner's option to prepay all future annual Assessments. On or prior to the date specified in such notice (which shall not be earlier than the thirtieth calendar day following the date on which the notice is delivered to the possession of the U.S. Postal Service), the owner of each Tax Parcel subject to the Assessment shall be entitled to prepay all future annual Assessments, upon payment of the Initial Prepayment Amount computed pursuant to Section 3.04 hereof.

(B) The amount of all prepayments made pursuant to this Section 3.06 shall be final. The County shall not be required to refund any portion of a prepayment if (1) the actual Capital Cost of the Wastewater Collection Facilities is less than the estimated Capital Cost upon which the Initial Prepayment Amount was computed, (2) the Capital Facility Charge is less than that upon which the Initial Prepayment Amount was computed, or (3) annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SECTION 3.07. ADDITIONAL PREPAYMENT OPTION.

(A) Following the date specified in the notice provided pursuant to Section 3.06(A) hereof, or such later date as the Board may allow in its sole discretion, the owner of each Tax Parcel subject to the Assessments shall be entitled to prepay all future unpaid annual Assessments upon payment of an amount equal to the sum of (1) the Adjusted Prepayment Amount for such Tax Parcel, and (2) interest on the Adjusted Prepayment Amount, from the most recent ad valorem tax bill, computed at the County Interest Rate.

(B) During any period commencing on the date the annual Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the County may reduce the amount required to prepay the future unpaid annual Assessments for the Tax Parcel by the amount of the Assessment that has been certified for collection with respect to such Tax Parcel.

(C) The amount of all prepayments made pursuant to this Section 3.07 shall be final. The County shall not be required to refund any portion of a prepayment if (1) the

Capital Cost of the Wastewater Collection Facilities is less than the amount upon which such Adjusted Prepayment Amount was computed, (2) the Capital Facility Charge is less than that upon which such Adjusted Prepayment Amount was computed, or (3) annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SECTION 3.08. MANDATORY PREPAYMENT.

(A) The owner of a Tax Parcel subject to the Assessment shall immediately prepay all future unpaid annual Assessments for such Tax Parcel if (1) the Tax Parcel 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, (2) the Tax Parcel is subject to annexation by a governmental unit, or (3) a tax certificate has been issued and remains outstanding in respect of the Tax Parcel and the County, at its sole option, elects to accelerate the Assessment. In the case of (1) or (2) above, the owner of the Tax Parcel prior to condemnation, sale or other transfer must notify the County at least 30 days prior to the proposed acquisition or transfer date in order to allow the County sufficient time to determine the final amount due. Failure to provide such notice shall cause an automatic acceleration of such Assessment the effective date of which is 10 days prior to the proposed acquisition or transfer date.

(B) The amount required to prepay the future unpaid annual Assessments will be equal to the sum of (1) the Adjusted Prepayment Amount for such Tax Parcel, and (2) interest on the Adjusted Prepayment Amount, from the most recent ad valorem tax bill, computed at the County Interest Rate.

(C) During any period commencing on the date the annual Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the County may reduce the amount required to prepay the future unpaid annual Assessments for the Tax Parcel by the amount of the Assessment that has been certified for collection with respect to such Tax Parcel.

(D) The amount of all prepayments made pursuant to this Section 3.08 shall be final. The County shall not be required to refund any portion of a prepayment if (1) the Capital Cost of the Wastewater Collection Facilities is less than the amount upon which such Adjusted Prepayment Amount was computed, (2) the Capital Facility Charge is less than that upon which such Adjusted Prepayment Amount was computed, or (3) annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

(E) Collection by the County of mandatory prepayments pursuant to this Section 3.08 is supplemental and in addition to any other legally available remedy the County may seek for repayment of the Assessments.

SECTION 3.09. REALLOCATION UPON FUTURE SUBDIVISION. If a Tax Parcel includes more than one Platted Lot or Parcel of Record, the Assessment imposed against such Tax Parcel may be reallocated among the Platted Lots or Parcels of Record upon (1) application of the owner and (2) assignment of a distinct ad valorem property tax identification number to each Platted Lot or Parcel of Record or any combination of Platted Lots or Parcels of Record by the Property Appraiser.

**ARTICLE IV
GENERAL PROVISIONS**

SECTION 4.01. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act; provided however, that any Assessment against Government Property shall be collected pursuant to Section 4.04 of the Ordinance.

SECTION 4.02. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

[remainder of page intentionally left blank]

SECTION 4.03. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 21st day of October, 2025.

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

(SEAL)

By: _____
Sarah Heard, Chair

ATTEST:

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

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

By: _____
Elysse A. Elder, Acting County
Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published on or before November 19, 2025

[MAP OF MSBU]

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Martin County, Florida, will conduct a public hearing to consider creation of the Coral Gardens Wastewater Municipal Service Benefit Unit, as shown above, and to impose special assessments against certain parcels of property located therein. The hearing will be held at 9:00 A.M., or as soon thereafter as the matter can be heard, on December 9, 2025 in the County Commission Chambers of the Martin County Administration Building at 2401 S.E. Monterey Road, Stuart, Florida for the purpose of receiving public comment on the proposed MSBU and assessments. 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 County ADA Coordinator for disability accommodations at 772/320-3131, or in writing at 2401 S.E. Monterey Road, Stuart, Florida 34996, at least three days prior to the public hearing. If you are hearing or voice impaired, please call 772/288-5940. All affected property owners have a right to appear at the hearing and to file written objections with the Board of County Commissioners within 20 days of this notice. If a person wishes to appeal any decision made by the Board of County Commissioners 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.

The Assessments have been proposed to fund construction of wastewater collection facilities and to finance related capital facility charges. The assessment for each parcel of property will be based upon the number of equivalent residential connections attributable to such parcel. A more specific description is set forth in the Initial Assessment Resolution adopted by the County Commission on October 21, 2025. Copies of the Initial Assessment Resolution, the plans and specifications for the wastewater collection facilities, and the preliminary assessment roll are available for inspection at the offices of the Martin County Utilities Department located at 3473 S.E. Willoughby Boulevard, Suite 102, Stuart, Florida (as designated by the County Administrator).

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 County Commission intends to collect the assessments in twenty (20) annual assessments, the first of which will be included on the ad valorem tax bill to be mailed in November 2028. Future annual assessments may be prepaid, in whole, at the option of the property owner.

If you have any questions, please contact the Martin County Utilities Department at 772/223-7977.

MARTIN COUNTY, FLORIDA
UTILITIES DEPARTMENT

APPENDIX B

FORM OF NOTICE TO BE MAILED

MARTIN COUNTY, FLORIDA UTILITIES DEPARTMENT

Samuel Amerson, Director
Phone: 772/221-1442

Post Office Box 9000
Stuart, Florida 34995-9000

November __, 2025

[Property Owner Name]
[Street Address]
[City, State and zip]

Re: Parcel Control Number [Insert Number]
Coral Gardens Wastewater Municipal Service Benefit Unit

Dear Property Owner:

As you should be aware, a municipal service benefit unit is being created to provide wastewater collection service to your property through the Martin County Utilities Department. Wastewater collection facilities will be constructed to provide these services. The cost of these facilities, and the associated capital facility charges, will be funded by assessments against the property to be served. Each Tax Parcel will be assigned equivalent residential connections (ERCs) depending on the actual type of dwelling units constructed or allowed to be constructed. The assessment for each parcel of property is based on the number of ERCs attributable to the property. A more specific description of the assessment program is set forth in the Initial Assessment Resolution adopted by the County Commission on October 21, 2025. Copies of the Initial Assessment Resolution, the plans and specifications for the wastewater collection facilities, and the preliminary assessment roll are available for your review at the offices of the Martin County Utilities Department, located at 3473 S.E. Willoughby Boulevard, Suite 102, Stuart, Florida (as designated by the County Administrator). Information regarding the assessment for your specific property, including the number of ERCs, is attached to this letter.

The County intends to obtain financing for this assessment project. This will permit the cost attributable to your property to be amortized over a period of twenty (20) years. However, you may choose to prepay your assessment in full (\$_____ per ERC) and avoid

the additional financing cost. Please do not send payment now. If the assessments are imposed, you will receive a separate notice of the date and place for payment.

The annual assessment will include your share of the principal, interest, collection cost, and the amount Florida law requires the County to discount receipts for its annual budget. The maximum annual assessment is estimated to be \$_____ per ERC. The County intends to include annual assessments on your ad valorem tax bill the first of which will be included on the ad valorem tax bill to be mailed in November 2028. Failure to pay your assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The County intends to collect \$_____ in assessments, inclusive of all administrative and statutory discounts, over the next twenty (20) years for this project.

[INSERT INFORMATION RELATING TO COUNTY WORKSHOP]

The Board of County Commissioners will hold a public hearing at 9:00 A.M., or as soon thereafter as the matter can be heard, on December 9, 2025, in the County Commission Chambers of the Martin County Administration Building at 2401 S.E. Monterey Road, Stuart, Florida, for the purpose of receiving comments on the proposed assessments, including collection on the ad valorem tax bill. You are invited to attend and participate in the public hearing or to file written objections with the County Commission prior to or during the hearing. If you decide to appeal any decision made by the Board of County Commissioners 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. If you are a person with a disability who needs any accommodation or an interpreter to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the County ADA Coordinator for disability accommodation at 772/320-3131, or in writing at 2401 S.E. Monterey Road, Stuart, Florida 34996. If you are hearing or voice impaired, please call 772/288-5940.

Questions regarding your assessment and the process for collection may be directed to Vincent Matonti, Project Manager, 772/223-7948.

MARTIN COUNTY, FLORIDA
UTILITIES DEPARTMENT

*** * * * * SEND NO MONEY NOW. THIS IS NOT AN INVOICE * * * * ***

**CORAL GARDENS WASTEWATER
MUNICIPAL SERVICE BENEFIT UNIT**

[Property Owner Name]

Parcel Control Number [Insert Number]

Total number of ERCs attributed to property: [Insert Number]

Initial prepayment amount (excludes financing cost): [Insert Amount]

Adjusted prepayment amount (includes financing cost): [Insert Amount]

Number of annual payments: 20

Maximum annual payment: [Insert Amount]

Expected date of first bill: November 2028

Total amount of annual payments: [Insert Amount]

Expected date of last bill: November 2047

*** * * * * SEND NO MONEY NOW. THIS IS NOT AN INVOICE * * * * ***

APPENDIX C

DESCRIPTION OF TAX PARCELS LOCATED IN THE CORAL GARDENS WASTEWATER MSBU

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