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Carolyn Timmann
Clerk of the Circuit Court & Comptroller
Martin County, FL
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MARTIN COUNTY, FLORIDA

MACK DAIRY ROAD MUNICIPAL SERVICE BENEFIT UNIT INITIAL ASSESSMENT RESOLUTION

ADOPTED JULY 24, 2018

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RESOLUTION NO. 18- 7.16

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA, RELATING TO THE CONSTRUCTION AND FUNDING OF ROAD IMPROVEMENTS WITHIN THE PROPOSED MACK DAIRY ROAD MUNICIPAL SERVICE BENEFIT UNIT; ESTABLISHING THE TERMS AND CONDITIONS OF PROPOSED SPECIAL ASSESSMENTS TO FUND CONSTRUCTION OF THE ROAD IMPROVEMENTS; 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 Road Improvements to serve the MSBU, 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 Road Improvements to serve the MSBU 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 Road Improvements 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.

"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" means the rate of interest set forth in Section 1.03(L) hereof.

"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.

"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 Road Improvements, 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 for each Tax Parcel pursuant to Section 3.04(A) hereof to prepay the Assessment in full.

"ITE Schedule" means The Institute of Transportation Engineers' Trip Generation Handbook, 10th Edition.

"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 Mack Dairy Road Municipal Service Benefit Unit described in Section 3.01 hereof.

"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.

"Parcel Unit" means a Platted Lot or a Parcel of Record on which the County's regulations will permit construction or siting of a Single-Family Dwelling Unit and is the standard unit to be used in calculating the Assessments.

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

"Property Appraiser" means the Martin County Property Appraiser.

"Road Improvements" means those improvements as depicted in the plans for Mack Dairy Road Safety Improvements, Martin County Project Number RFQ2014-2679, prepared by Keegan Larson, P.E., with WGI Inc., generally described as milling, resurfacing and widening of Mack Dairy Road from Indiantown Road to approximately 200 feet north of Old Indiantown Road.

"Single-Family Dwelling Unit" means a Dwelling Unit located on a single Platted Lot or Parcel of Record.

"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.

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 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 Road Improvements constitute a Local Improvement, as defined in the Ordinance.

(D) In response to a request from the property owners within the Ranch Colony Property Owner's Association and the Links Property Owner's Association, Inc., the County is assisting with certain Road Improvements described herein.

(E) Pursuant to an Interlocal Agreement between the County and Palm Beach County, Florida ("Palm Beach County") (the "Interlocal Agreement"), the County and Palm Beach County have agreed to share the cost of constructing certain improvements to Mack Dairy Road, from Indiantown Road to two hundred (200) feet north of Old Indiantown Road, as more particularly described in such Interlocal Agreement. Under the Interlocal Agreement, the County has agreed to pay two-thirds of the total costs of such improvements, which portion shall constitute the Road Improvements. Palm Beach County shall be responsible for the costs of the remaining one-third portion of such improvements.

(F) In order to effectuate the Interlocal Agreement, the Board desires to create the MSBU to fund a portion of the costs of the Road Improvements.

(G) The construction of such Road Improvements will improve access to all real property located within the MSBU, thereby providing a special benefit to such real property.

(H) Due to their current or planned use by the County, the Excluded Parcels will not derive a special benefit from construction of the Road Improvements and are therefore not included in the MSBU.

(I) A large portion of the MSBU consists of property upon which Single-Family Dwelling Units can be constructed or sited. Since each Single-Family Dwelling Unit will derive a special benefit from construction of the Road Improvements in a similar manner and each Single-Family Dwelling Unit typically generates a relatively equal number of daily vehicle trips (estimated at 9.57 trips per day by the ITE Schedule for the Department of Revenue residential land use categories of 0000, 0100 and 0700), assigning each Single-Family Dwelling Unit one (1.0) Parcel Unit is a fair and equitable method of allocating the Capital Cost among Single-Family Dwelling Units located within the MSBU. For Tax Parcels in the MSBU that are not classified as Single-Family Dwelling Units, it is fair and reasonable to utilize the trips per day specified in the ITE Schedule and translate such use into Parcel Units based on each Parcel Unit being equal to 9.57 trips.

(J) Certain Tax Parcels in the MSBU are classified as improved agricultural/stables, grazing, poultry and other miscellaneous agricultural (Department of Revenue land use categories 5000, 6300, 6600, 6700 and 6900). These Tax Parcels will derive a special benefit from construction of the Road Improvements in proportion to the number of acres generating vehicle trips. Accordingly, it is fair and reasonable that each of these Tax Parcels be assigned Parcel Units based on the ITE Schedule land use category average trips for general agricultural/nursery (wholesale) (1.0 vehicles trip per acre), rounded down to the nearest hundredth; provided, however, since all parcels can be developed with at least a Single-Family Dwelling Unit, no parcel shall be assigned less than 9.57 trips (or one Parcel Unit) which is equal to the amount of trips assigned to a Single-Family Dwelling Unit.

(K) Certain Tax Parcels in the MSBU are classified as improved golf course/driving range (Department of Revenue land use categories 3800). These Tax Parcels will derive a special benefit from construction of the Road Improvements in proportion to the number of acres generating vehicle trips. Accordingly, it is fair and reasonable that each of these Tax Parcels be assigned Parcel Units based on the average trips for this land use category specified in the ITE Schedule (14.50 trips for every golf hole per course), rounded down to the nearest hundredth.

(L) In order to reduce the financial impact the Assessment will have on the real property owners in the proposed MSBU, the County has decided to provide a fifteen (15)

year internal loan to the real property owners to allow financing of the Capital Cost. Based on current market conditions, the County has decided that the maximum interest rate that will be charged is three and one-half percent (3.50%) per year.

(M) In order to further reduce the financial impact the Assessment will have on the real property owners in the proposed MSBU, the County intends to contribute moneys towards the Capital Cost estimated in Section 2.01 hereof.

(N) The Board hereby finds and determines that the Assessments to be imposed in accordance with this Resolution provide an equitable method of funding the construction of the Road Improvements by fairly and reasonably allocating the cost to specially benefitted property based upon the relative number of vehicle trips attributable to each parcel or classification of property in the manner hereinafter described.

**ARTICLE II
NOTICE AND PUBLIC HEARING**

SECTION 2.01. ESTIMATED CAPITAL COST. The estimated Capital Cost for the County-funded portion of the Road Improvements is approximately \$850,000, of which the County intends to contribute an estimated \$425,000 to reduce the overall cost of the Assessment to each property owner in the MSBU. The remaining Capital Cost of the Road Improvements 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 Road Improvements 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 Public Works 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 September 11, 2018, 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 Mack Dairy Road Municipal Service Benefit Unit shall include certain properties located adjacent to S.E. Chandelle Road, S.E. Clubhouse Drive, S.E. Colony Way, S.E. Crosswinds Lane, S.E. Cypress Park Lane, S.E. Downwinds Road, S.E. Hammock Place, S.E. Long Pond Terrace, S.E. Mack Dairy Road, S.E. Old Trail Drive E., S.E. Old Trail Drive W, S.E. Ranch Acres Circle, S.E. Ranch Lane, S.E. Ranch Road, S.E. Tailwinds Road and S.E. Wright's Lane in Martin County, Florida as more particularly 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 Road Improvements to improve access to property located therein.

SECTION 3.02. IMPOSITION OF ASSESSMENTS. Assessments shall be imposed against property located within the MSBU for a period of fifteen (15) years. The first annual Assessment will be included on the ad valorem tax bill mailed in October or November 2018. 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. ASSIGNMENT OF PARCEL UNITS. The number of Parcel Units attributable to each Tax Parcel within the MSBU shall be equal to the number of Parcel Units contained within such Tax Parcel, as indicated in Appendix C attached hereto.

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 by (1) dividing the number of Parcel Units attributable to such Tax Parcel by the total number of Parcel Units attributable to Tax Parcels within the MSBU, and (2) multiplying the result by the estimated Capital Cost of the Road Improvements.

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 fifteen (15) 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 Road Improvements is less than the estimated Capital Cost upon which the Initial Prepayment Amount was computed, or (2) 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 Road Improvements is less than the amount upon which such

Adjusted Prepayment Amount was computed, or (2) 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 Road Improvements is less than the amount upon which such Adjusted Prepayment Amount was computed, or (2) 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.

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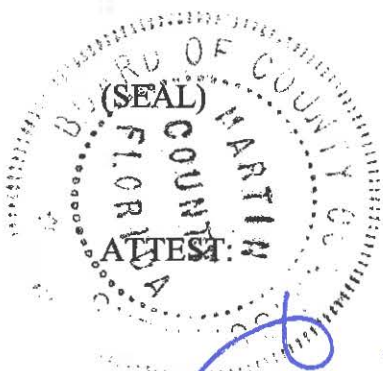
SECTION 4.03. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 24th day of July, 2018.

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

By: 

Edward V. Ciampi, Chairman



By: 

Carolyn Timmann, Clerk of the
Circuit Court and Comptroller

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**

By: 

Sarah Woods, County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published on before August 22, 2018

[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 Mack Dairy Road 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 September 11, 2018 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 Office of the County Administrator at 772/221-2360, or in writing to 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 road improvements. The assessment for each parcel of property will be based upon the total number of parcel units (approximate number of potential dwelling units permitted to be built on each platted lot or parcel of record for single family dwelling units or acreage for uses other than single family purposes). A more specific description is set forth in the Initial Assessment Resolution adopted by the County Commission on July 24, 2018. Copies of the Initial Assessment Resolution, the plans and specifications for the road improvements and the preliminary assessment roll are available for inspection at the offices of the

County Public Works Department (as designated by the County Administrator), located at 2401 S.E. Monterey Road, Stuart, 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 County Commission intends to collect the assessments in fifteen (15) annual assessments, the first of which will be included on the ad valorem tax bill to be mailed in November 2018. 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 Public Works Department at (772) 463-2837.

MARTIN COUNTY, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

**MARTIN COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS
2401 S.E. Monterey Road
Stuart, Florida 34996**

_____, 2018

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

Re: Parcel Control Number [Insert Number]
Mack Dairy Road Municipal Service Benefit Unit

Dear Property Owner:

As you should be aware, a municipal service benefit unit is being created to fund the cost of certain road improvements in your area. The cost of the road improvements will be funded by special assessments imposed against your property and others in the area that will benefit from the road improvements.

The special assessment for each parcel of property will be based upon the total number of parcel units (approximate number of potential dwelling units permitted to be built on each platted lot or parcel of record for single family dwelling units or acreage for uses other than single family purposes). A more specific description of the assessment program is set forth in the Initial Assessment Resolution adopted by the County Commission on July 24, 2018. Copies of the Initial Assessment Resolution, the plans and specifications for the road improvements and the preliminary assessment roll are available for your review at the offices of the County Public Works Department (as designated by the County Administrator), located at 2401 S.E. Monterey Road, Stuart, Florida. Information regarding the assessment for your specific property, including the number of parcel units, is attached to this letter.

The County intends to internally finance this assessment project. This will permit the cost attributable to your property to be amortized over a period of fifteen (15) years. However, you may choose to prepay your assessment in full (\$_____ per parcel unit) 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 parcel unit. 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 2018. 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 an estimated \$_____ in assessments, inclusive of all administrative and statutory discounts, over the next fifteen (15) years for this project.

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 September 11, 2018, 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 Office of the County Administrator at 772/221-2360, or in writing to 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 the Martin County Public Works Department at (772) 463-2837.

MARTIN COUNTY, FLORIDA

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

**MACK DAIRY ROAD
MUNICIPAL SERVICE BENEFIT UNIT**

[Property Owner Name]

Parcel Control Number [Insert Number]

Total number of parcel units 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: 15

Maximum annual payment: [Insert Amount]

Expected date of first bill: November 2018

Total amount of annual payments: [Insert Amount]

Expected date of last bill: November 2032

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

APPENDIX C

DESCRIPTION OF TAX PARCELS AND PARCEL UNIT ASSIGNMENTS (as of the effective date of this Resolution)

Parcel Control Number

Parcel Units

APPENDIX C
DESCRIPTION OF TAX PARCELS AND PARCEL UNIT ASSIGNMENTS
(as of the effective date of this Resolution)

PARCEL ID	PARCEL UNITS
22-40-41-000-000-00000-4	1.000
22-40-41-000-000-00001-3	0.000
22-40-41-000-000-00002-2	0.000
22-40-41-000-000-00010-2	2.090
22-40-41-000-000-00020-0	2.090
22-40-41-000-000-00030-8	1.000
22-40-41-000-000-00040-6	2.090
22-40-41-000-000-00050-3	1.000
22-40-41-000-000-00060-1	2.265
22-40-41-000-000-00070-9	1.000
22-40-41-000-000-00080-7	1.000
22-40-41-000-000-00090-0	1.000
22-40-41-000-000-00100-3	2.091
22-40-41-000-000-00110-1	1.000
22-40-41-000-000-00120-0	1.000
22-40-41-000-000-00130-0	1.000
22-40-41-000-000-00140-5	1.000
22-40-41-000-000-00150-2	1.000
22-40-41-000-000-00160-0	1.000
22-40-41-000-000-00170-8	2.090
22-40-41-000-000-00180-6	2.090
22-40-41-000-000-00190-4	2.093
22-40-41-000-000-00200-2	2.090
22-40-41-000-000-00210-0	1.000
22-40-41-000-000-00220-8	1.000
22-40-41-000-000-00230-6	1.000
22-40-41-000-000-00240-4	2.090
22-40-41-000-014-00000-5	1.000
22-40-41-000-015-00000-2	1.000
22-40-41-000-016-00000-0	1.000
22-40-41-000-017-00000-8	2.134
23-40-41-000-000-00013-7	0.000
23-40-41-001-000-00010-9	1.000
23-40-41-001-000-00011-8	0.000
23-40-41-001-000-00020-7	1.000
23-40-41-001-000-00030-5	1.000
23-40-41-001-000-00040-3	1.000
23-40-41-001-000-00050-0	1.000
23-40-41-001-000-00060-8	1.000
23-40-41-001-000-00070-6	1.000
23-40-41-001-000-00080-4	1.000
23-40-41-001-000-00090-2	1.000
23-40-41-001-000-00100-0	1.000
23-40-41-001-000-00110-8	1.000
23-40-41-001-000-00120-6	1.000

PARCEL ID	PARCEL UNITS
23-40-41-001-000-00130-4	1.000
23-40-41-001-000-00140-2	1.000
23-40-41-001-000-00150-9	1.000
23-40-41-001-000-00160-7	1.000
23-40-41-001-000-00170-5	1.000
23-40-41-001-000-00180-3	1.000
23-40-41-001-000-00190-1	1.000
23-40-41-001-000-00200-9	1.000
23-40-41-001-000-00210-7	1.000
23-40-41-001-000-00220-5	1.000
23-40-41-001-000-00230-3	1.000
23-40-41-001-000-00240-1	1.000
23-40-41-001-000-00250-8	1.000
23-40-41-001-000-00260-6	1.000
23-40-41-001-000-00270-4	1.000
23-40-41-001-000-00280-2	1.000
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23-40-41-001-000-00380-1	1.000
23-40-41-001-000-00390-9	1.000
23-40-41-001-000-00400-7	1.000
23-40-41-001-000-00410-5	1.000
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23-40-41-001-000-00430-1	1.000
23-40-41-001-000-00440-9	1.000
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23-40-41-002-000-00040-2	1.000
23-40-41-002-000-00050-9	1.000
23-40-41-002-000-00060-7	1.000
23-40-41-002-000-00070-5	1.000
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23-40-41-002-000-00090-1	1.000
23-40-41-002-000-00100-9	1.000

PARCEL ID	PARCEL UNITS
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23-40-41-002-000-00120-5	1.000
23-40-41-002-000-00130-3	1.000
23-40-41-002-000-00140-1	1.000
23-40-41-002-000-00150-8	1.000
23-40-41-002-000-00160-6	1.000
23-40-41-002-000-00170-4	1.000
23-40-41-002-000-00180-2	1.000
23-40-41-002-000-00190-0	1.000
23-40-41-002-000-00200-8	1.000
23-40-41-002-000-00210-6	1.000
23-40-41-002-000-00220-4	1.000
23-40-41-002-000-00230-2	1.000
23-40-41-002-000-00240-0	1.000
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23-40-41-002-000-00260-5	1.000
23-40-41-002-000-00270-3	1.000
23-40-41-002-000-00280-1	1.000
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23-40-41-002-000-00330-1	1.000
23-40-41-002-000-00340-9	1.000
23-40-41-002-000-00350-6	1.000
23-40-41-002-000-00360-4	1.000
23-40-41-002-000-00370-2	1.000
23-40-41-002-000-00380-0	1.000
23-40-41-002-000-00390-8	1.000
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23-40-41-003-000-00120-4	1.000
23-40-41-003-000-00130-2	1.000

PARCEL ID	PARCEL UNITS
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23-40-41-003-000-00150-7	1.000
23-40-41-003-000-00160-5	1.000
23-40-41-003-000-00170-3	1.000
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23-40-41-003-000-00220-3	1.000
23-40-41-003-000-00230-1	1.000
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23-40-41-003-000-00330-0	1.000
23-40-41-003-000-00340-8	1.000
23-40-41-003-000-00350-5	1.000
23-40-41-003-000-00360-3	1.000
23-40-41-003-000-00370-1	1.000
23-40-41-003-000-00380-9	1.000
23-40-41-003-000-00390-7	1.000
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23-40-41-003-000-00470-0	1.000
23-40-41-003-000-00480-8	1.000
23-40-41-003-000-00490-6	1.000
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23-40-41-003-000-00530-8	1.000
23-40-41-003-000-00540-6	1.000
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23-40-41-003-000-00560-1	1.000
23-40-41-003-000-00570-9	1.000
23-40-41-003-000-00580-7	1.000
23-40-41-003-000-00590-5	1.000
23-40-41-003-000-00600-3	1.000
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23-40-41-003-000-00630-7	1.000
23-40-41-003-000-00640-5	1.000

PARCEL ID	PARCEL UNITS
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23-40-41-003-000-00660-0	1.000
23-40-41-003-000-00670-8	1.000
23-40-41-003-000-00680-6	1.000
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23-40-41-003-000-00720-8	1.000
23-40-41-003-000-00730-6	1.000
23-40-41-003-000-00740-4	1.000
23-40-41-003-001-00010-5	0.000
23-40-41-003-001-00020-3	0.000
23-40-41-003-001-00030-1	0.000
23-40-41-003-001-00040-9	27.273
23-40-41-003-002-00010-3	27.273
26-40-41-000-000-00020-1	0.000
27-40-41-000-000-00010-1	0.000
27-40-41-000-000-00020-9	1.000
27-40-41-000-000-00021-8	2.090
27-40-41-000-000-00030-7	1.000
27-40-41-000-000-00031-0	1.000
27-40-41-000-000-11000-0	2.299
27-40-41-000-000-12000-8	1.000
27-40-41-000-000-12001-7	1.000
27-40-41-000-000-14000-4	1.000
27-40-41-000-000-15000-1	3.356
27-40-41-000-000-16010-7	1.000
27-40-41-000-000-17000-7	1.000
27-40-41-000-000-18000-5	1.000
27-40-41-000-000-22000-7	1.000
27-40-41-000-000-23000-5	1.000
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27-40-41-000-000-41010-5	2.090
27-40-41-001-000-00002-0	27.273
27-40-41-001-000-00003-9	0.000
27-40-41-001-000-00010-0	1.000
27-40-41-001-000-00020-8	1.000
27-40-41-001-000-00030-6	1.000
27-40-41-001-000-00040-4	1.000
27-40-41-001-000-00050-1	1.000
27-40-41-001-000-00060-9	1.000
27-40-41-001-000-00070-7	1.000
27-40-41-001-000-00080-5	1.000
27-40-41-001-000-00090-3	1.000
27-40-41-001-000-00100-1	1.000
27-40-41-001-000-00110-9	1.000
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27-40-41-001-000-00130-5	1.000
27-40-41-001-000-00140-3	1.000

PARCEL ID	PARCEL UNITS
27-40-41-001-000-00150-0	1.000
27-40-41-001-000-00160-8	1.000
27-40-41-001-000-00170-6	1.000
27-40-41-001-000-00180-4	1.000
27-40-41-001-000-00190-2	1.000
27-40-41-001-000-00200-0	1.000
27-40-41-001-000-00210-8	1.000
27-40-41-001-000-00220-6	1.000
27-40-41-001-000-00230-4	1.000
27-40-41-001-000-00240-2	1.000
27-40-41-001-000-00250-9	1.000
27-40-41-001-000-00260-7	1.000
27-40-41-001-000-00270-5	1.000
27-40-41-001-000-00280-3	1.000
27-40-41-001-000-00290-1	1.000
27-40-41-001-000-00300-9	1.000
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27-40-41-001-000-00340-1	1.000
27-40-41-001-000-00350-8	1.000
27-40-41-001-000-00360-6	1.000
27-40-41-001-000-00370-4	1.000
27-40-41-001-000-00380-2	1.000
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27-40-41-001-000-00400-8	1.000
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27-40-41-001-000-00420-4	1.000
27-40-41-001-000-00430-2	1.000
27-40-41-001-000-00440-0	1.000
27-40-41-001-000-00450-7	1.000
27-40-41-001-000-00460-5	1.000
27-40-41-001-000-00470-3	1.000
27-40-41-001-000-00480-1	1.000
27-40-41-001-000-00490-9	1.000
27-40-41-002-000-00010-0	2.431
TOTAL	361.429