

---

**MARTIN COUNTY, FLORIDA**

**WESTERN EXTENSION  
WATER MUNICIPAL SERVICE BENEFIT UNIT  
INITIAL ASSESSMENT RESOLUTION**

**RESOLUTION NUMBER 23-\_\_\_\_\_**

**ADOPTED JUNE 6, 2023**

---

## TABLE OF CONTENTS

## PAGE

### ARTICLE I DEFINITIONS AND CONSTRUCTION

SECTION 1.01.	DEFINITIONS .....	2
SECTION 1.02.	INTERPRETATION .....	6
SECTION 1.03.	LEGISLATIVE FINDINGS .....	6

### ARTICLE II NOTICE AND PUBLIC HEARING

SECTION 2.01.	ESTIMATED CAPITAL COST .....	10
SECTION 2.02.	ASSESSMENT ROLL .....	10
SECTION 2.03.	PUBLIC HEARING .....	10
SECTION 2.04.	NOTICE BY PUBLICATION .....	11
SECTION 2.05.	NOTICE BY MAIL .....	11

### ARTICLE III ASSESSMENTS

SECTION 3.01.	DESCRIPTION OF PROPOSED MSBU .....	12
SECTION 3.02.	IMPOSITION OF ASSESSMENTS .....	12
SECTION 3.03.	APPORTIONMENT UNITS .....	12
SECTION 3.04.	PREPAYMENT AMOUNTS .....	15
SECTION 3.05.	COMPUTATION OF ASSESSMENTS .....	16
SECTION 3.06.	INITIAL PREPAYMENT OPTION .....	17
SECTION 3.07.	ADDITIONAL PREPAYMENT OPTION .....	18
SECTION 3.08.	MANDATORY PREPAYMENT .....	19
SECTION 3.09.	REALLOCATION UPON FUTURE SUBDIVISION .....	20
SECTION 3.10.	FORM OF ACKNOWLEDGEMENT FROM PROPERTY OWNERS .....	23

### ARTICLE IV GENERAL PROVISIONS

SECTION 4.01.	METHOD OF COLLECTION .....	24
SECTION 4.02.	SEVERABILITY .....	24
SECTION 4.03.	EFFECTIVE DATE .....	25

APPENDIX A -	FORM OF PUBLISHED NOTICE	
APPENDIX B -	FORM OF MAILED NOTICE	
APPENDIX C -	DESCRIPTION OF TAX PARCELS LOCATED IN THE WESTERN EXTENSION WATER MSBU	
APPENDIX D -	FORM OF ACKNOWLEDGEMENT (WATER)	

**RESOLUTION NO. 23-\_\_**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA, RELATING TO THE CONSTRUCTION AND FUNDING OF WATER DISTRIBUTION FACILITIES WITHIN THE PROPOSED WESTERN EXTENSION WATER MUNICIPAL SERVICE BENEFIT UNIT; ESTABLISHING THE TERMS AND CONDITIONS OF PROPOSED SPECIAL ASSESSMENTS TO FUND THE WATER DISTRIBUTION FACILITIES; APPROVING AND RATIFYING THE FORM OF ACKNOWLEDGEMENT FROM PROPERTY OWNERS; 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 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.

**"Apportionment Unit" or "AU"** means the standard unit to be used in calculating the Assessments, determined by an engineering estimate of the amount of potable water that each parcel or classification of property is expected to demand, considering the use of the property or other factors affecting the demand for potable water, as determined for each Tax Parcel in accordance with Section 3.03 hereof.

**"Assessment"** means an annual special assessment imposed against property located within the MSBU to fund the Capital Cost of Water Distribution Facilities 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 Water Distribution Facilities to serve the MSBU and related expenses.

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

**"Building"** means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind.

**"Building Area"** means the aggregate gross floor area of one or more Buildings located on each Tax Parcel measured in square feet, as determined pursuant to Section 3.03 hereof.

**"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 Water Distribution 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.

**"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 1.34%, 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.

**"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 Water Distribution 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 Western Extension Water Municipal Service Benefit Unit described in Section 3.01 hereof.

**"Nonresidential"** means all parcels that do not otherwise contain Dwelling Units.

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

**"Parcel Area"** means the geographic area of a Tax Parcel or portion thereof measured in acres, rounded to the nearest hundredth, as determined pursuant to Section 3.03 hereof.

**"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 Building has been or can be constructed or sited in accordance with applicable laws and regulations.

**"Platted Lot"** means a platted 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.

**"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.

**"Water Distribution Facilities"** means the facilities required for the County to provide potable water service to property located in the MSBU, including the installation of a water main, fire hydrants, meters, 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 Water Distribution Facilities constitute a Local Improvement, as defined in the Ordinance, and permit the County to provide potable water service to property located within the MSBU.

(D) The Board desires to create the MSBU to fund construction of the Water Distribution Facilities.

(F) The construction of such Water Distribution Facilities will provide a special benefit to the property located within the MSBU by providing access to reliable potable water service.

(G) 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 Apportionment Units or AUs, representing the relative demand for potable water service.

(H) Since the MSBU consists of all Nonresidential property which vary in use and size, a specific AU assignment will be computed for each parcel type of Nonresidential property as further described in Section 3.03 hereof.

(I) Due to the partially developed nature of the Nonresidential property, the County will attempt to obtain an acknowledgement from certain stakeholder property owners stating that they agree with the special benefit to be derived from construction of the Water Distribution Facilities, the methodology used to apportion the Capital Costs, the number of AUs assigned to their property, and other related matters.

(J) In order to ensure a fair and reasonable allocation of the Capital Cost among the specially benefitted properties, Tax Parcels outside of the MSBU that abut the Water Distribution Facilities shall not be permitted to connect to the Water Distribution Facilities.

(K) Certain parcels abutting the Water Distribution Facilities are owned by the County and used for various purposes. Since these parcels will connect to the Water Distribution Facilities, these parcels will derive a special benefit from construction of such Water Distribution Facilities. Accordingly, these parcels are included in the MSBU, but will be paid for by the County from sources other than Assessments to ensure that the other property owners in the MSBU are not burdened by the inclusion of such property.

(L) Due to their current or planned use, the Excluded Parcels will not derive a special benefit from construction of the Water Distribution Facilities and are therefore excluded from the MSBU.

(M) Certain Tax Parcels (PCNs 073840002000000011, 073840001000000400 and 073840003000000020) do not require connections to the Water Distribution Facilities and will not be permitted to connect to the Water Distribution Facilities in the future. Accordingly, these Tax Parcels will not derive a special benefit from construction of the Water Distribution Facilities and are therefore excluded from the MSBU.

(N) In order to reduce the financial impact the Assessment will have on the real property owners in the proposed MSBU, the County is contributing an estimated \$2,000,000.00 of certain grant monies towards the Capital Costs.

(O) 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 related to the construction of the Water Distribution Facilities.

(P) Due to the high cost of the Water Distribution 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.

(Q) 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 Water Distribution Facilities by fairly and reasonably allocating the cost to specially benefitted property, based upon the number of AUs 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 Water Distribution Facilities is approximately \$6,377,897.25. The County plans to contribute an estimated \$2,000,000.00 of certain grant monies 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 Water Distribution Facilities 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 Water Distribution 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 July 11, 2023 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 Western Extension Water 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 Water Distribution Facilities to provide access to potable water service.

**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 2024. 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. APPORTIONMENT UNITS.** To reflect the relative amount of special benefit to be derived from construction of the Water Distribution Facilities based on the relative demand for potable water service, the number of AUs attributable to each Tax Parcel within the MSBU shall be determined in a fair and reasonable manner as set forth in this Section 3.03.

(A) DEVELOPED NONRESIDENTIAL PARCELS. Except as set forth below in Section 3.03(C) hereof, the developed Nonresidential Tax Parcels consist of industrial, manufacturing, warehouse, storage and related office space use. Based on application of property use code/water use guidelines set forth in Rule 62-6.008 of the Florida Administrative Code and County Utilities Department policy for such uses (estimating

potable water service demand at 25 gallons per day per 1,000 square feet of Building Area), the number of AUs attributable to such Nonresidential property is most accurately derived by dividing the Building Area of each Tax Parcel by 1,000 and multiplying the result by 25, rounded to the nearest whole number.

(B) VACANT NONRESIDENTIAL PARCELS. Except as set forth below in Section 3.03(C) hereof, the vacant Nonresidential Tax Parcels are estimated to demand potable water service on a scale and type consistent with the current development rate of property located within the MSBU. The current total developed acres within the MSBU is approximately 31.8 acres for which there are allocated approximately 5,526 AUs pursuant to the methodology described in Section 3.03(A) above. The resulting amount per acre is approximately 173.8 AUs. Accordingly, the number of AUs attributable to vacant Nonresidential Tax Parcels is derived by dividing the Parcel Area of each Tax Parcel by 173.8, rounded to the nearest whole number.

(C) OTHER NONRESIDENTIAL PARCELS. Due to the unique nature of the following described parcels, the number of AUs attributable to each Tax Parcel is calculated separately from the methods described above.

(1) *PCN 073840001001000000 (Palm City Holdings, LLC)*. This Nonresidential parcel is subject to a master planned unit development order which limits the aggregate Building Area to 910,486 square feet. Applying the methodology described in Section 3.03(A) above (estimating potable water service demand at 25 gallons per day per 1,000 square feet of Building Area), results in an assignment of 22,762 AUs to this Tax Parcel.

(2) *PCN 243839000000000000 (Martin Commerce Park, LLC)*. This Nonresidential parcel will contain a variety of proposed commercial uses including retail, restaurant, and hotel rooms consistent with the underlying planned unit development zoning which vary in potential potable water service demand. Based on information provided by the property owner on file with the County Utilities Department and application of property use code/water use guidelines set forth in Rule 62-6.008 of the Florida Administrative Code, the estimated potable water service demand was calculated to be 26,410 gallons per day. Accordingly, it is fair and reasonable to assign 26,410 AUs to this Tax Parcel.

(3) *PCN 0838400000000000110 (Martin County)*. This Nonresidential Parcel is owned by the County and used as a gun range. Based on application of property use code/water use guidelines set forth in Rule 62-6.008 of the Florida Administrative Code and County Utilities Department policy for such uses (estimating potable water service demand at 0.15 gallons per day per square feet of Building Area), the number of AUs attributable to such Nonresidential property is most accurately derived by multiplying the Building Area of such Tax Parcel (2,100) by 0.15, rounded to the nearest whole number, resulting in an assignment of 315 AUs to such Tax Parcel.

(4) *PCN 0738400000000000207 (Martin County)*. This Nonresidential Parcel is owned by the County and used as a solid waste transfer station. Based on application of property use code/water use guidelines set forth in Rule 62-6.008 of the Florida Administrative Code and County Utilities Department policy for such



uses (estimating potable water service demand at 15 gallons per day per employee), the number of AUs attributable to such Nonresidential property is most accurately derived by multiplying the number of employees for such Tax Parcel (42) by 15, rounded to the nearest whole number, resulting in an assignment of 630 AUs to such Tax Parcel.

(5) *PCN 073840003000000010 (Palm City Storage Complex Condominium)*. This Nonresidential Parcel is approximately 7.02 acres consisting of an estimated 2.82 acres of road right of way and other undevelopable land and 4.2 acres of developable land. The Parcel Area that is developable will be able to connect to the Water Distribution Facilities and therefore will derive a special benefit from their construction. Accordingly, it is fair and reasonable to utilize the methodology described in Section 3.03(B) above to determine the AUs attributable for this Tax Parcel by multiplying 4.2 acres by 173.8 AUs, rounded to the nearest whole number, resulting in an initial assignment of 730 AUs to such Tax Parcel.

#### **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 Capital Cost of the Water Distribution Facilities by the total number of AUs attributable to Tax Parcels within the MSBU, and (2) multiplying the result by the number of AUs attributable to such Tax Parcel.

(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.

(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 Water Distribution Facilities 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 Water Distribution Facilities 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 Water Distribution Facilities 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.**

(A) GENERAL. Upon subdivision of any Tax Parcel subject to the Assessments, and compliance with the conditions set forth below, the Initial Prepayment Amount for such Tax Parcel (or Adjusted Prepayment Amount, if applicable) shall be reallocated among the subdivided parcels.

(B) OWNER OPTION METHOD - PLATTED LOTS. If a Tax Parcel consists of more than one Platted Lot, the Initial Prepayment Amount for such Tax Parcel (or Adjusted Prepayment Amount, if applicable) may be reallocated, pro rata among the Platted Lots upon (1) application of the owner to the County, and (2) if required,

assignment of a distinct ad valorem property tax identification number to each Platted Lot or any combination of Platted Lots by the Property Appraiser.

(C) OWNER OPTION METHOD - NON PLATTED LOTS. In order to have the Initial Prepayment Amount for such Tax Parcel (or Adjusted Prepayment Amount, if applicable) reallocated in connection with any subdivision of a Tax Parcel, the owner shall be required to apply to the County and comply with each of the following conditions:

(1) a recorded plat, approved site plan or comparable document must be provided to the City sufficient in detail to describe adequately the location of the Tax Parcel and the individual parcels in the proposed subdivision;

(2) the Property Appraiser must have assigned distinct ad valorem property tax identification numbers to each individual subdivided parcel or committed in writing to assign such numbers prior to the next ensuing August 1 or any later date approved by the County that will not prevent timely certification of the Assessment Roll in accordance with the Uniform Assessment Collection Act;

(3) at the expense of the real property owner, an appraisal must be provided by a "certified general appraiser," as defined in Section 475.611(1)(k), Florida Statutes, approved by the County, which indicates the fair market value of the Tax Parcel prior to the subdivision and the fair market value of each individual subdivided parcel; in determining the fair market value of the individual subdivided parcels, the appraiser may take into consideration any infrastructure improvements that are then under construction if funds sufficient for their completion are secured to the satisfaction of the County;

(4) a proposed reallocation of the Initial Prepayment Amount (or Adjusted Prepayment Amount, if applicable) to each individual parcel must be provided to the County based upon the land value or Parcel Area; provided however, that no portion of the Initial Prepayment Amount (or Adjusted Prepayment Amount, if applicable) may be reallocated to real property proposed for dedication to the public or to common use of the subdivided parcels;

(5) the fair market value of each separate parcel after the subdivision must be at least one point five (1.5) times the amount required to prepay all special assessments imposed by the County against the Tax Parcel; and

(6) the real property owner may be required to reimburse the County for staff time, fees and expenses incurred by the County resulting from the subdivision.

(D) DEFAULT METHOD. If the owner of any Tax Parcel subject to the Assessment subdivides such Tax Parcel and fails to comply with the foregoing conditions, the County shall reallocate the Initial Prepayment Amount (or Adjusted Prepayment Amount, if applicable) among the subdivided parcels, based upon the Parcel Area or land value, without improvements, assessed to each subdivided parcel by the Property Appraiser. At its sole option, the County may obtain an appraisal of the subdivided parcels at any time and reallocate the Initial Prepayment Amount (or Adjusted Prepayment Amount, if applicable) based upon such land value, without improvements, reflected in the appraisal. If an appraisal is obtained, the cost of the appraisal will be allocated among the subdivided parcels on the basis of the value reflected therein and added to the Assessment for each subdivided parcel in the Fiscal Year following receipt of the appraisal. It is hereby



found and determined that the foregoing method of reallocating the Initial Prepayment Amount (or Adjusted Prepayment Amount, if applicable) among subdivided parcels is fair and reasonable, taking into consideration the opportunity for reallocation available to the owner and the requirement to provide adequate security for the repayment of the Assessments to the County.

**SECTION 3.10. FORM OF ACKNOWLEDGEMENT FROM PROPERTY OWNERS.** As described in Section 1.03(I) hereof, the County will attempt to obtain an acknowledgement from certain stakeholder property owners stating that they agree with the special benefit to be derived from construction of the Water Distribution Facilities, the methodology used to apportion the Capital Costs, the number of AUs assigned to their property, and other related matters. The form of acknowledgement, substantially in the form attached as APPENDIX D hereto is hereby approved and any use prior to the date hereof is ratified.

**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 6th day of June, 2023.

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

(SEAL)

By: \_\_\_\_\_  
Edward V. Ciampi, Chairman

ATTEST:

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

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

By: \_\_\_\_\_  
Sarah W. Woods, County Attorney

## **APPENDIX A**

### **FORM OF NOTICE TO BE PUBLISHED**

To Be Published on or before June 21, 2023

**[INSERT 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 Western Extension Water 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 July 11, 2023 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 water distribution facilities. The assessment for each parcel of property will be based upon the number of apportionment units attributable to such parcel. A more specific description is set forth in the Initial Assessment Resolution adopted by the County Commission on June 6, 2023. Copies of the Initial Assessment Resolution, the plans and specifications for the Water distribution 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 2024. 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**

June \_\_, 2023

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

Re: Parcel Control Number [Insert Number]  
Western Extension Water Municipal Service Benefit Unit

Dear Property Owner:

As you should be aware, a municipal service benefit unit is being created to provide potable water service to your property through the Martin County Utilities Department. Water distribution facilities will be constructed to provide these services. The cost of these facilities will be funded by assessments against the property to be served. Each Tax Parcel will be assigned a number of apportionment units (AUs) depending on the actual or potential type of buildings/square footage attributable to such parcel. The assessment for each parcel of property is based on the number of AUs 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 June 6, 2023. Copies of the Initial Assessment Resolution, the plans and specifications for the water distribution 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 AUs, 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 AU) at any time. 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 AU. 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 2024. 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 IF KNOWN]

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 July 11, 2023, 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 accommodations at (772) 320-3131, 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 Phil Keathley at 772/221-1442.

MARTIN COUNTY, FLORIDA  
UTILITIES DEPARTMENT

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

**WESTERN EXTENSION WATER  
MUNICIPAL SERVICE BENEFIT UNIT**

[Property Owner Name]

Parcel Control Number [Insert Number]

Total number of Apportionment 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: 20

Maximum annual payment: [Insert Amount]

Expected date of first bill: November 2024

Total amount of annual payments: [Insert Amount]

Expected date of last bill: November 2043

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



## APPENDIX C

### DESCRIPTION OF TAX PARCELS LOCATED IN THE WESTERN EXTENSION WATER MSBU

073840001000000100	073840001000002000
073840002001000100	073840001001000000
073840002002000500	243839000000000000
073840002002000600	083840000000000110
073840002002000900	073840000000000207
073840002001000200	
073840002002000300	
073840002002000400	
073840002002000700	
073840002002000800	
073840002002001000	
073840002003001100	
073840002003001200	
073840002004001300	
073840002004001400	
073840002004001500	
073840002004001600	
073840002004001700	
073840002004001800	
073840002004001900	
073840001000000500	
073840001000000600	
073840001000000800	
073840001000000900	
073840001000001000	
073840003000000010	
073840003000000020	
0738400030000000300	
0738400030000000200	
0738400030000000400	
0738400030000000100	
073840001000001200	
073840001000001300	
073840001000001400	
073840001000001500	
073840001000001600	
073840001000001700	
073840001000001800	

## **APPENDIX D**

### **FORM OF ACKNOWLEDGEMENT (WATER)**

**CERTIFICATE OF ACKNOWLEDGMENT  
WESTERN EXTENSION  
WATER MUNICIPAL SERVICE BENEFIT UNIT**

\_\_\_\_\_ (the "Owner") as the sole owner of the land described in EXHIBIT A attached hereto (the "Benefitted Property") located in Martin County, Florida (the "County"), intending that it and its successors in interest shall be legally bound hereby, has executed and delivered this Certificate of Acknowledgment to induce the County to construct the water distribution facilities commonly referred to as the County's western extension (the "Water Distribution Facilities"), as will be further defined and described in an initial assessment resolution to be considered by the Board of County Commissioners of the County in early June (the "Assessment Resolution"). Capitalized terms not otherwise defined herein shall have the meanings set forth in the Assessment Resolution.

The Owner, its successors and assigns, hereby acknowledge and agree as follows:

- (1) The Owner is vested with fee simple title of record to the Benefitted Property.
- (2) The construction of the Water Distribution Facilities by the County in the Western Extension Water Municipal Services Benefit Unit (the "Assessment Area") will provide a special benefit to the Benefitted Property by providing access to potable water services. The Benefitted Property is properly included in the Assessment Area.
- (3) Due to the nature of the Benefitted Property, it is fair and reasonable to approximate the special benefits to be provided by the construction of the Water Distribution Facilities by imposing the special assessments based on number of "Apportionment Units" determined (a) in the case of developed property, the amount of potential potable water flow the property is expected to demand based on its current use, and (b) in the case of undeveloped property, based on the net usable acreage (e.g. taking into account wetlands, water retention areas, etc.) attributable to the Benefitted Property and potential use. Accordingly, the number of **estimated** Apportionment Units expected to be assigned to the Benefitted Property is \_\_\_\_\_ out of an **estimated** total of \_\_\_\_\_ Apportionment Units.

- (4) The terms and conditions of the Assessments described in the Assessment

Resolution, including but not limited to (a) the properties included in the Assessment Area, (b) assignment of Apportionment Units to each property located within the Assessment Area, (c) computation of annual Assessments, (d) computation of the Initial Prepayment Amounts and Adjusted Prepayment Amounts for the Assessments, and (e) reallocation of Assessments upon subdivision of property, are fair and reasonable in relation to the special benefits to be provided to each property located within the Assessment Area by construction of the Water Distribution Facilities.

(5) Imposition of the Assessments does not affect any existing rights to develop the Benefitted Property in a specific manner and does not confer any new or additional development rights upon the Owner, its successors and assigns.

THIS CERTIFICATE SHALL BE RECORDED IN THE PUBLIC RECORDS OF MARTIN COUNTY, FLORIDA. THE ACKNOWLEDGMENTS CONTAINED HEREIN SHALL RUN WITH THE BENEFITTED PROPERTY AND SHALL BE BINDING ON THE OWNER AND ON ALL PERSONS (INCLUDING CORPORATIONS, ASSOCIATIONS, TRUSTS AND OTHER LEGAL ENTITIES) TAKING TITLE TO ALL OR ANY PART OF THE BENEFITTED PROPERTY, AND THEIR SUCCESSORS IN INTEREST, WHETHER OR NOT THE BENEFITTED PROPERTY IS PLATTED AT SUCH TIME. BY TAKING TITLE SUCH PERSONS SHALL BE DEEMED TO HAVE CONSENTED AND AGREED TO THE PROVISIONS OF THIS ACKNOWLEDGMENT TO THE SAME EXTENT AS IF THEY HAD EXECUTED IT AND BY TAKING SUCH TITLE SUCH PERSONS SHALL BE ESTOPPED FROM CONTESTING, IN COURT OR OTHERWISE, THE VALIDITY, LEGALITY, AND ENFORCEABILITY OF THIS ACKNOWLEDGMENT OR THE ASSESSMENTS.

**IN WITNESS WHEREOF**, the Owner has executed and delivered this Certificate of Acknowledgment as of the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Signed and delivered in the  
presence of:

**OWNER(S)**

\_\_\_\_\_  
[Print or Type Witness Name]

\_\_\_\_\_  
[Print or Type Owner Name]

\_\_\_\_\_  
[Print or Type Witness Name]

\_\_\_\_\_  
[Print or Type Owner Name]

STATE OF FLORIDA

COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by \_\_\_\_\_ . He/she (\_\_\_\_) is personally known to me or (\_\_\_\_) has produced a valid driver's license as identification.

(SEAL)

\_\_\_\_\_  
Typed Name: \_\_\_\_\_  
Notary Public-State of Florida  
Commission Number: \_\_\_\_\_

**EXHIBIT A**

**LEGAL DESCRIPTION FOR BENEFITTED PROPERTY**