
MARTIN COUNTY, FLORIDA

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FINAL ASSESSMENT RESOLUTION

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ADOPTED SEPTEMBER 11, 2018

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RESOLUTION NO. 2018-_____

**A RESOLUTION OF MARTIN COUNTY, FLORIDA,
RELATING TO THE PROVISION OF FIRE PROTECTION
SERVICES, FACILITIES AND PROGRAMS IN THE MARTIN
COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR FIRE
PROTECTION SERVICES; IMPOSING FIRE PROTECTION
ASSESSMENTS AGAINST ASSESSED PROPERTY
LOCATED WITHIN THE MARTIN COUNTY MUNICIPAL
SERVICE BENEFIT UNIT FOR FIRE PROTECTION
SERVICES FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2018; APPROVING THE ASSESSMENT ROLL;
AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Board of County Commissioners of Martin County, Florida (the "Board"), has enacted Ordinance No. 1075 (the "Ordinance"), which authorizes the imposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the Martin County Municipal Service Benefit Unit for Fire Protection Services;

WHEREAS, the imposition of a Fire Protection Assessment for fire protection services, facilities, and programs each Fiscal Year is an equitable and efficient method of allocating and apportioning the Fire Protection Assessed Cost among parcels of Assessed Property;

WHEREAS, the Board has adopted an apportionment methodology for its Fire Protection Assessment program and now desires to impose an annual fire protection assessment in the Martin County Municipal Service Benefit Unit for Fire Protection Services using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2018;

WHEREAS, on July 24, 2018, the Board adopted Resolution No. 2018-7.18 (the "Initial Assessment Resolution");

WHEREAS, on August 13, 2018, the Town Council of the Town of Ocean Breeze adopted Ordinance No. 278-2018 consenting to the Town's inclusion within the Fire MSBU;

WHEREAS, on July 26, 2018, the Village Council of the Village of Indiantown adopted Ordinance No. 0001 (2018) consenting to the Village's inclusion within the Fire MSBU;

WHEREAS, pursuant to the Ordinance, the Board is required to confirm or repeal the Initial Assessment Resolution, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

WHEREAS, notice of a public hearing has been published and mailed, as required by Sections 79.284 and 79.285 of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 11, 2018, and comments and objections of all interested persons were heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the Ordinance; the Initial Assessment Resolution; Article VIII, Section 1, Florida Constitution; section 125.01, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This resolution constitutes the Final Assessment Resolution as defined in the Ordinance.

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution. Unless the content indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 3. IMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll which is hereby approved, are hereby found to be specially benefitted by the provision of the fire protection services, facilities, and programs described or referenced in the Initial Assessment Resolution in the amount of the Fire Protection Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference.

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Fire MSBU will be specially benefitted by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Initial Assessment Resolution. The method for computing Fire Protection Assessments described and referenced in the Initial Assessment Resolution is hereby approved.

(C) Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Initial Assessment Resolution from the fire protection services, facilities, or programs to be provided and a legislative determination that the Fire Rescue Assessments are fairly

and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Assessment Resolution.

(D) For the Fiscal Year beginning October 1, 2018, the estimated Fire Protection Assessed Cost to be assessed and apportioned is \$13,910,035.00. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2018, are hereby established as follows:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	\$151
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.32
Industrial/Warehouse	\$0.05
Institutional	\$0.24

(E) The above rates of assessment are hereby approved. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2018.

(F) No Fire Protection Assessment shall be imposed upon a parcel of Government Property or upon Buildings categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Protection Assessment. Further, no Fire Protection Assessment shall be imposed against any land that is classified as agricultural land pursuant to Section 193.471, Florida Statutes, or Buildings of Non-Residential Property

located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not a Pole Barn.

(G) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments. It is the legislative determination of the Board that in the event a court of competent jurisdiction determines any exemption or reduction by the Board improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save and except for such reduction or exemption afforded to such Tax Parcel by the Board.

(H) As authorized in Section 79.293 of the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Final Assessment Resolution based upon the rates of assessment approved herein.

(I) In accordance with Section 79.289 of the Ordinance, Fire Protection Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(J) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by Section 79.301 of the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Assessment Resolution.

SECTION 6. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way effecting the validity of the other provisions of this resolution.

SECTION 7. EFFECTIVE DATE. This Final Assessment Resolution shall take effect immediately upon its passage and adoption.

DULY PASSED AND ADOPTED THIS 11TH DAY OF SEPTEMBER, 2018.

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

(SEAL)

BY: _____
EDWARD V. CIAMPI, CHAIRMAN

ATTEST:

CAROLYN TIMMANN
CLERK OF THE CIRCUIT COURT
AND COMPTROLLER

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

BY: _____
SARAH W. WOODS
COUNTY ATTORNEY

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Taryn Kryzda, Tammy Peters, and Mike Beauchamp, who, after being duly sworn, depose and say:

1. Taryn Kryzda, as County Manager of Martin County, Florida (the "County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Ordinance No. 1075 adopted by the Board on July 24, 2018 (the "Ordinance") in conformance with Resolution No. 2018-7.18 adopted by the Board on July 24, 2018 (the "Initial Assessment Resolution").

2. Tammy Peters is Office Manager for GSG. GSG has caused the notices required by Sections 79.285 of the Ordinance to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. GSG has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

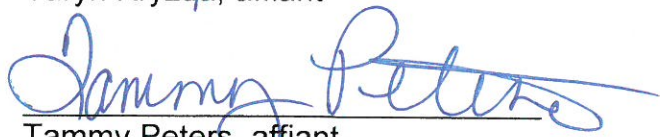
3. On or before August 21, 2018, GSG delivered and directed the mailing of the above-referenced notices by Target Print & Mail ("Target"), in accordance with Section 79.285 of the Ordinance and Section 15 of the Initial Assessment Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Martin County Property Appraiser for the purpose of the collection of ad valorem taxes. Notices to property owners receiving multiple individual notices were mailed, or caused to be mailed by GSG on or before August 21, 2018.

4. Mike Beauchamp is the Mail Operations Manager of Target. As directed above, Target, mailed or caused to be mailed on or before August 21, 2018, the above-referenced notices delivered to Target by GSG.

FURTHER AFFIANTS SAYETH NOT.



Taryn Kryzda, affiant



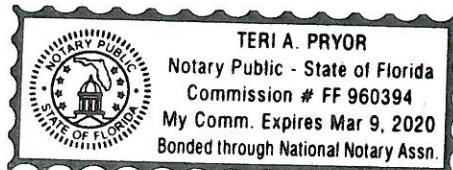
Tammy Peters, affiant



Mike Beauchamp, affiant

STATE OF FLORIDA
COUNTY OF MARTIN

29th The foregoing Affidavit of Mailing was sworn to and subscribed before me this day of AUGUST, 2018 by Taryn Kryzda, County Manager, Martin County, Florida. She is personally known to me or has produced _____ as identification and did take an oath.



Teri A. Pryor
Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

STATE OF FLORIDA
COUNTY OF LEON

22 The foregoing Affidavit of Mailing was sworn to and subscribed before me this day of August, 2018 by Tammy Peters, Office Manager, Government Services Group, Inc., a Florida corporation. She is personally known to me or has produced _____ as identification and did take an oath.



Katherine E. Lindsay
Printed Name: Katherine E. Lindsay
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

STATE OF FLORIDA
COUNTY OF LEON

22 The foregoing Affidavit of Mailing was sworn to and subscribed before me this day of August, 2018 by Mike Beauchamp, Mail Operations Manager, Target Print & Mail. He is personally known to me or has produced _____ as identification and did take an oath.



Tammy J. Peters
Printed Name: Tammy J. Peters
Notary Public, State of Florida
At Large
My Commission Expires: 8-31-2021
Commission No.: 8G100231

Martin County BOCC
2401 SE Monterey Road
Stuart, Florida 34996

MARTIN COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF FIRE PROTECTION SERVICES
NON-AD VALOREM ASSESSMENTS

NOTICE DATE: AUGUST 21, 2018

ZACHARAKIS NICHOLAS
970 SW 31ST ST
PALM CITY FL 34990-2946

Sequence Number: MC-30022
Tax Parcel Number: 17-38-41-001-036-00010-9
Legal Description: PALM CITY AMENDED LOT 1
BLK 36

***** NOTICE TO PROPERTY OWNER *****

As required by Section 197.3632, Florida Statutes, notice is given by the Martin County Board of County Commissioners that an annual assessment for fire protection services may be levied on your property for the fiscal year October 1, 2018 - September 30, 2019 and future fiscal years and collected on the same bill as ad valorem taxes. The purpose of this assessment is to fund fire protection services benefitting improved property located within the Martin County Municipal Service Benefit Unit for Fire Protection Services ("MSBU"), which includes the entire unincorporated area of the County, the Town of Ocean Breeze, and the Village of Indiantown. The total annual fire protection assessment revenue to be collected within the MSBU is estimated to be \$13,910,035. The annual fire protection assessment is based on the classification of each parcel of property and number of billing units contained therein. The above parcel has the following units:

Category	Type and Number of Billing Units	Fiscal Year 18-19 Assessment
Residential Building	1 Dwelling Unit	\$151.00
Total Assessment		\$151.00

The maximum annual fire protection assessment for the above parcel for Fiscal Year 2018-2019 and future fiscal years without further notice is \$151.00.

A public hearing before the Board of County Commissioners will be held at 9:00 a.m. on September 11, 2018, in the Martin County Commission Chambers, 2401 SE Monterey Road, Stuart, Florida, for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Martin County ADA Coordinator at (772) 320-3046 at least 72 hours prior to the date of the hearing. If hearing impaired, telephone the Florida Relay Service (711) for assistance.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board's action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Protection Assessment Ordinance, the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the Office of the County Administrator, 2401 SE Monterey Road, Stuart, Florida.

The fire protection service non-ad valorem assessment amount shown on this notice will be collected on the tax bill mailed by the Martin County Tax Collector in November 2018. Failure to pay the assessment will cause a tax certificate to be issued against your property in accordance with Florida law, which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire protection assessment, please contact Martin County Fire Rescue at (772) 288-5710, Monday through Friday between 8:00 a.m. and 5:00 p.m. For additional information, please visit www.martin.fl.us/firefees.

***** THIS IS NOT A BILL *****

APPENDIX B
PROOF OF PUBLICATION

Tax vote

Continued from Page 1A

Then, just 10 weeks later, voters on Nov. 6 will decide on another tax increase from the school district, a half-percent sales-tax increase to bankroll school construction.

Over its seven years, that additional tax would bring in \$112 million, enough to build two schools and tackle numerous backlogged construction projects on the district's \$98 million list.

The board's decision to pursue two tax increases shocked many residents, said Tom Kenny, president of the Martin County Taxpayers Association. But that doesn't mean the taxes are unwarranted, he said.

"We were fat, dumb and happy, thinking we're the No. 1 district and everything is copacetic," Kelly said. "Then, bam! We're told the buildings are falling down."

The taxpayers association reviewed the proposed property-tax increase, and determined that without the additional revenue, the district would have to cut programming to keep up with teacher pay in nearby counties.

Palm Beach County schools, Martin County's top competitor for educators, according to school officials, pays its teachers about \$5,000 more on average — \$50,848 compared to \$45,780 here, according to the Florida Department of Education.

That gap could widen, too, as Palm Beach pursues its own property-tax increase. That tax hike would generate \$800 million over four years.

Further, the review pointed out, the district sends the state about \$45 million more in local taxes dollars than its receives in state funding.

Few Martin County taxpayers, himself included, knew that was the case, Kenny said.

"We don't like the situation we're in," Kenny said. "And we really don't like we can't pay our teachers what we think they're worth."

Despite this, Kenny doubts Martin County voters will pass either school tax.

It's been 12 years since any tax referendum has passed in Martin County. In 2006, voters approved a five-year, half-percent sales tax to protect the Indian River Lagoon and St. Lucie River, preserve and restore beaches and improve trails.

Voters have rejected two tax increases since.

"I don't know if there's a good time to ask people to pay more taxes in this county," Kenny said.

Tug boat will soon find a new home

Ed Killer
Treasure Coast Newspapers
USA TODAY NETWORK - FLORIDA

One man's trash is another man's artificial reef. By the end of next week, offshore fish such as grouper, snapper, hogfish, amberjack and lobsters will have another place they can call home.

Wednesday, officials with Martin County-based MCAC Reef Fund announced the artificial reef construction foundation had taken possession of the large steel tug boat once known as Tug Penobscot and presently docked at the Port of Fort Pierce. The vessel, which was in service as a towing tug boat for more than 50 years, is preparing to become an artificial reef offshore of Martin County.

The tug, which measures 99.5 feet, will be known as Brause Girls Reef. It has been named after the three granddaughters of Stuart and Roseville, Minn. residents Ted and Lynne Glasrud. Madison, Allison and Jessica Brause reside in Colorado with the Glasrud's daughter and son-in-law. Ted Glasrud is the president and chief operating officer of Ted Glasrud Associates, a commercial and industrial real estate development and property management firm. This will be the third project which the Glasrud family has been benefactor. Glasrud partnered with MCAC Reef construction projects to sink the Hailey Glasrud Reef in 2014 and the Ted Glasrud Reef in 2010.

The tug was brought to the Port of Fort Pierce from Port Canaveral in May by McCulley Marine Services of Fort Pierce. It was originally in the hands of the Sea-Life Habitat Improvement Project, Inc., a St. Lucie County-based not-for-profit artificial reef construction foundation. At the time SHIP's executive director April Price announced it would be named the Kerry Dillon Reef in honor of longtime artificial reef consultant and commercial diver Kerry Dillon who passed away at his home in June 2017. He was 58. Dillon was also a board member of both artificial reef foundations.

Vessel preparation delays caused the name change, said Price.

"Unfortunately, we just ran out of time," she said. "The Port of Fort Pierce has been in a revitalization mode and our terms at the port were about to expire. The funds needed to finish the project could not be secured in time. SHIP, Coastal Conservation Association Florida, Building Conservation Trust and our supporters are grateful that Martin County can accept this vessel as a reef and that MCAC Reef Fund has a donor who is willing complete the project."

John Burke, president of MCAC Reef Fund, said a plaque honoring the Dillon will be mounted on the lower bridge of the vessel. Weather permitting, the vessel is scheduled to be deployed Aug. 24 in



The former Tug Penobscot will now become the Brause Girls Reef off Martin County next week.
CONTRIBUTED PHOTO BY DAVE POWELL

approximately 180 feet of water at the Sirotkin Reef Permit site about 10 miles northeast of St. Lucie Inlet, or 20 miles southeast of Fort Pierce Inlet, off the coast of Martin County.

Burke said MCAC Reef Fund has been working with the Dillon family to ensure that Kerry Dillon is still honored. The foundation has assisted Martin County with the deployment of a concrete rubble reef in shallower water to make it more accessible to recreational divers, as Dillon would have fully supported.

The MCAC Reef Fund has been assisting Martin County with reef projects since 2003 when it helped sink the Wickstrom Reef. The Brause Girls Reef will be another structure making up nearly two miles of projects supported by a variety of benefactors, fishing clubs and other organizations.

Later this year, or possibly next year, the Voici Bernadette, a 180-foot long cargo ship project being managed by St. Lucie County, is expected to be deployed in waters offshore of St. Lucie County.

Law office of

WILLIAM F. GALLESE

at 3306 NE Sugarhill Ave., Jensen Beach

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

Notice is hereby given that the Board of County Commissioners of Martin County, Florida will conduct a public hearing to consider the imposition of annual fire protection special assessments for the provision of fire protection services within the boundaries of the Martin County Municipal Service Benefit Unit for Fire Protection Services and collection of these assessments pursuant to the tax bill collection method. The Martin County Municipal Service Benefit Unit includes the entire unincorporated area of the County and the Town of Ocean Breeze and Village of Indiantown.

The following town hall meetings will be held regarding the proposed fire protection special assessments:

Thursday, August 2, 2018 at 6:00 p.m. at Hoke Library

Wednesday, August 8, 2018 at 6:00 p.m. at Morgade Library

Wednesday, August 15, 2018 at 10:00 a.m. at Blake Library

Thursday, August 23, 2018 at 6:00 p.m. at Cummings Library

Wednesday, August 29, 2018 at 6:00 p.m. at Hobe Sound Library

The hearing before the Board of County Commissioners will be held at 9:00 a.m. on September 11, 2018, in the Martin County Commission Chambers, 2401 S.E. Monterey Road, Stuart, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Martin County ADA Coordinator at (772) 320-3046 at least 72 hours prior to the date of the hearing. If hearing impaired, telephone the Florida Relay Service Numbers (711) for assistance.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The proposed fire protection assessment rate schedule for the Fiscal Year beginning October 1, 2018 and future fiscal years is as follows:

Residential Property Use Categories	Full Costs Rate Per Dwelling Unit
Residential	\$151

Non-Residential Property Use Categories	Full Costs Rate Per Square Foot
Commercial	\$0.32
Industrial/Warehouse	\$0.05
Institutional	\$0.24

Copies of the Fire Protection Assessment Ordinance, the Initial Assessment Resolution for Fire Protection Services and the preliminary Assessment Roll are available for inspection in the office of the County Administrator, 2401 S.E. Monterey Road, Stuart, Florida.

The fire protection service non-ad valorem assessments will be collected on the annual ad valorem tax bill mailed in November of each year that the assessment is imposed. Failure to pay the assessment will cause a tax certificate to be issued against the property in accordance with the provisions of Florida law, which may result in a loss of title.

If you have any questions, please contact Martin County Fire Rescue at (772) 288-5710, Monday through Friday between 8:00 a.m. and 5:00 p.m. For additional information, please visit www.martin.fl.us/firefees.

BOARD OF COUNTY COMMISSIONERS
MARTIN COUNTY, FLORIDA

TR-2086326

APPENDIX C

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners, or authorized agent of Martin County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire protection services (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Martin County Tax Collector by September 15, 2018.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Martin County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this _____ day of _____, 2018.

MARTIN COUNTY, FLORIDA

By: _____
Chairman
Board of County Commissioners

[to be delivered to Tax Collector prior to September 15]