

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

RESOLUTION NUMBER 18-___

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA, RELATING TO CONSTRUCTION AND FUNDING OF ROAD IMPROVEMENTS; CREATING THE S.E. FLAMINGO DRIVE/S.E. KARIN STREET MUNICIPAL SERVICE BENEFIT UNIT; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; IMPOSING SPECIAL ASSESSMENTS; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS AND DIRECTING THAT THE ASSESSMENT ROLL BE CERTIFIED; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, on July 10, 2018, the Board adopted Resolution No. 18-7.4 (the "Initial Assessment Resolution"), proposing creation of the S.E. Flamingo Drive/S.E. Karin Street Municipal Service Benefit Unit and describing the method of assessing the cost of the Road Improvements against the real property that will be specially benefited thereby, and directing preparation of the tentative Assessment Roll and provision of the notices required by the Ordinance; and

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

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

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

WHEREAS, as a result of additional due diligence conducted by the County after adoption of the Initial Assessment Resolution, it was discovered that an incorrect parcel number was included in Appendix C of the Initial Assessment Resolution; and

WHEREAS, the list of Tax Parcels was corrected prior to the mailing of notices described below and is now corrected in Appendix D attached hereto;

WHEREAS, as required by the terms of the Ordinance, notice of a public hearing has been published and mailed to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively; and

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

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

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

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

SECTION 3. CREATION OF MSBU. The S.E. Flamingo Drive/S.E. Karin Street Municipal Service Benefit Unit is hereby created to include the property described in Appendix E attached hereto and incorporated herein. The MSBU is created for the purpose of improving the use and enjoyment of property located therein by funding the cost of the Road Improvements to provide improved access to the property.

SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. With the exception of the changes relating to the list of Tax Parcels described in the recitals above, the Initial Assessment Resolution is otherwise hereby confirmed.

SECTION 5. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll, a copy of which is attached hereto as Appendix D, is hereby approved.

SECTION 6. ASSESSMENTS.

(A) The Tax Parcels described in the Assessment Roll are hereby found to be specially benefited by construction of the Road Improvements in the amount of the maximum annual Assessment set forth in the Assessment Roll. The methodology for computing annual Assessments described in the Initial Assessment Resolution is hereby approved. Annual Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the Assessment Roll at a maximum annual rate of \$1,897.71 per Parcel Unit for a period of

10 years, commencing in November 2018. The resulting Initial Prepayment Amount is \$13,872.14 per Parcel Unit.

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

(1) The Assessments shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until the ad valorem tax bill for such year is otherwise paid in full pursuant to the Uniform Assessment Collection Act. The lien shall be deemed perfected upon adoption by the Board of the Annual Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(2) As to any Tax Parcel that is to be acquired or otherwise transferred to an entity for which Assessments cannot be collected pursuant to the Uniform Assessment Collection Act through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Assessment Resolution, the Adjusted Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments to the extent permitted by law. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption by the Board

of the Annual Assessment Resolution and shall attach to the property included on the Assessment Roll upon adoption of the Annual Assessment Resolution.

SECTION 7. COLLECTION OF ASSESSMENTS; CERTIFICATION OF ASSESSMENT ROLL. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Final Assessment Resolution and the Annual Assessment Resolution for each subsequent Fiscal Year, the County Administrator shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. 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 F.

SECTION 8. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments will be computed, the Assessment Roll, the maximum annual Assessment, the levy and lien of the Assessments and the terms for prepayment of the Assessments) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action on this Final Assessment Resolution.

SECTION 9. ASSESSMENT NOTICE. The County Administrator is hereby directed to record this Resolution as notice of the Assessments in the Official Records Book in the office of the Martin County Clerk of Courts. The preliminary

Assessment Roll and each annual Assessment Roll shall be retained by the County Administrator and shall be available for public inspection.

SECTION 10. PREPAYMENT NOTICE. The County Administrator is hereby directed to provide notice by first class mail to the owner of each Tax Parcel described in the Assessment Roll of the opportunity to prepay all future annual Assessments, without financing cost. The notice, in substantially the form attached as Appendix C, shall be mailed to each property owner at the address utilized for the notice provided pursuant to Section 2.05 of the Initial Assessment Resolution.

SECTION 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 11th day of September, 2018.

**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 Woods, County Attorney

APPENDIX A

PROOF OF PUBLICATION

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF _____

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

1. I, _____, have been designated by the County Administrator of Martin County, Florida, to mail the notices required by Section 2.05 of Resolution No.18-7.4, adopted by the Board of County Commissioners of Martin County, Florida, on July 10, 2018 (the "Initial Assessment Resolution").

2. On or before August 22, 2018, I mailed, or directed the mailing of, a notice in accordance with Section 2.05 of the Initial Assessment Resolution by first class mail, to each owner of property within the S.E. Flamingo Drive/S.E. Karin Street Municipal Service Benefit Unit in conformance with the requirements of Ordinance No. 96-493, enacted by the Board of County Commissioners of Martin County, Florida, on April 9, 1996, at the address shown on the real property assessment tax roll maintained by the Martin County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.

Affiant

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by _____,
who is personally known to me or who has produced _____ as identification and did
(did not) take an oath.

WITNESS, my hand and official seal this ___ day of _____, A.D., 2018.

Signature of person taking acknowledgment

Name of acknowledger (printed)

My commission expires: _____

APPENDIX C

FORM OF PREPAYMENT NOTICE

MARTIN COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS
2401 S.E. MONTEREY ROAD
STUART, FLORIDA 34996

I N V O I C E

DATE

FIRST *LAST*

ADDR1

ADDR2

CITY *ST* *ZIP*

RE: S.E. Flamingo Drive/S.E. Karin Street Municipal Service Benefit Unit
PAR #

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

If you choose to finance your assessment, do nothing at this time. Your first annual assessment will appear on the ad valorem tax bill mailed to you in November 2018. If you have any questions, please call us (772) 463-2837.

S.E. Flamingo Drive/S.E. Karin Street Municipal Service Benefit Unit
PAR #

Total Assessment: \$*TOTALASS*

Payment Due Date: _____

APPENDIX D

ASSESSMENT ROLL

APPENDIX E

**DESCRIPTION OF TAX PARCELS LOCATED
IN THE S.E. FLAMINGO DRIVE/S.E. KARIN STREET MSBU
(as of the effective date of this Resolution)**

Parcel Control Number

26-39-42-003-001-01130-1
26-39-42-003-001-01140-9
26-39-42-003-002-00080-1
26-39-42-003-002-00100-7
26-39-42-003-002-00101-6
26-39-42-003-002-00111-4
26-39-42-003-002-00110-5

APPENDIX F

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 of Martin County, Florida (the "County"); as such I have satisfied myself that all real property included or includable on the non-ad valorem assessment roll for the S.E. Flamingo Drive/S.E. Karin Street Municipal Service Benefit Unit (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 real property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, upon completion of this certificate and the attachment of the same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Martin County Tax Collector by September 15, 20__.

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 _____, 20__.

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

By: _____
Chairman

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