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

**RESOLUTION NUMBER 26-**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF MARTIN COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE; RATIFYING CREATION OF THE SOLID WASTE MUNICIPAL SERVICE BENEFIT UNIT; IMPOSING ASSESSMENTS AGAINST CERTAIN RESIDENTIAL PROPERTY WITHIN THE SOLID WASTE MUNICIPAL SERVICE BENEFIT UNIT; APPROVING THE ASSESSMENT ROLL FOR THE SOLID WASTE MUNICIPAL SERVICE BENEFIT UNIT; AMENDING AND CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; PROVIDING FOR COLLECTION OF THE ASSESSMENTS AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS,** on June 23, 2026, the Board of County Commissioners (the "Board") of Martin County, Florida (the "County") adopted Resolution No. 26-6.21 (the "Initial Assessment Resolution"), ratifying and confirming the creation of the Solid Waste Municipal Service Benefit Unit and describing the method of assessing the Collection Cost and Disposal Cost of the Residential Services (as such terms are defined in the Initial Assessment Resolution) against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Assessment Roll and provision of the notices required by applicable law; and

**WHEREAS,** the Board is required by Chapter 151, General Ordinances, Martin County Code, 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 Chapter 151, General Ordinances, Martin County Code; and

**WHEREAS,** notice of a public hearing has been published and mailed to each real property owner proposed to be assessed, notifying such real 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 has been duly held and comments and objections of all interested persons have been heard and considered.

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

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to Chapter 125, Florida Statutes, Chapter 151, General Ordinances, Martin County Code, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** All capitalized terms in this resolution shall have the meanings defined in the Initial Assessment Resolution.

**SECTION 3. AMENDMENT TO INITIAL ASSESSMENT RESOLUTION.** Concurrently with the adoption of the Initial Assessment Resolution, the County adopted an ordinance enacting certain clarifications to Chapter 151, General Ordinances, Martin County Code (relating to solid waste management, including the imposition and collection of assessments). Accordingly, the definitions contained in Section 1.01 of the Initial Assessment Resolution are hereby amended as described below.

(A) The following definitions are hereby amended and restated:

**"Residential Collection Service"** means the service of collection and disposal of residential Solid Waste from all Single Family Dwelling Units and Multifamily Curbside Dwelling Units that are located within the Solid Waste MSBU.

**"Residential Services"** means Residential Collection Service and Residential Trash Collection Service by the County at the Curbside Collection Point for the benefit of the Single Family Dwelling Units and Multifamily Curbside Dwelling Units.

**"Residential Yard Trash Collection Service"** means the service of collection and disposal of residential Yard Trash from Single Family Dwelling Units and Multifamily Curbside Dwelling Units. This term does not include service to mobile or modular homes located in Commercial Trailer Parks, nor Multifamily Curbside Dwelling Units receiving Commercial Collection Service.

**"Single Family Dwelling Unit"** means: (A) any single family unit that is not physically attached to any other dwelling by any means, which is surrounded by open space on all sides and which is the only dwelling unit on a Lot located within the Solid Waste MSBU, including mobile or modular homes or trailers that have residential permanent license tags and are erected on a separate parcel of property, and are not included within the definition of a Commercial Trailer Park; and (B) the related single family parcel control numbers of such properties that receive Residential Collection Service, Residential Curbside Recyclable Material Collection Service, and Residential Yard Trash Collection Service.

(B) The following definitions are hereby added:

**"Lot"** or **"Parcel"** means a parcel of land, distinguished from surrounding parcels by ownership boundaries and excluding public rights-of-way.

**"Multifamily Curbside Dwelling Unit"** means (a) two or more dwelling units that are located within one building and/or are under one roof, (b) are located on one Lot of land that is not a hotel or motel, and (c) the related parcel control number of such property receives Residential Collection Service, Residential Curbside Recyclable Material Collection Service, and Residential Yard Trash Collection Service. This also included mobile or modular homes or trailers that have residential permanent license tags and are erected on a separate parcel of property and are not included within the definition of a Commercial Trailer Park.

**SECTION 4. ASSESSMENTS.**

(A) Single Family Dwelling Units and Multifamily Curbside Dwelling Units located in the Solid Waste Municipal Service Benefit Unit are hereby found to be specially benefited by the provision of Residential Services. The computation of the Assessment for each Single Family Dwelling Unit set forth in Appendix D hereto is hereby approved. An Assessment of $483.18 is hereby levied and imposed against each Tax Parcel containing a Single Family Dwelling Unit or Multifamily Curbside Dwelling Unit located in the Solid Waste Municipal Service Benefit Unit.

(B) The Assessments imposed hereby shall constitute a lien 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 for Assessments shall be deemed perfected upon adoption by the Board of this Final Assessment Resolution. Upon perfection, the lien for Assessments collected under the Uniform Assessment Collection Act shall attach to the Tax Parcels assessed hereunder as of the prior January 1, the lien date for ad valorem taxes.

**SECTION 5. CONFIRMATION OF INITIAL RESOLUTION.** The Initial Assessment Resolution, as amended by Section 3 hereof, is hereby ratified and confirmed.

**SECTION 6. APPROVAL OF ASSESSMENT ROLL.** The Assessment Roll prepared by direction of the County Administrator, which is currently on file and open to public inspection in the office of the County Utilities Department (as designated by the County Administrator) and incorporated herein by reference, is hereby approved.

**SECTION 7. COLLECTION OF ASSESSMENTS.** The Assessments imposed hereby shall be collected pursuant to the Uniform Assessment Collection Act. The County Administrator is hereby authorized and directed to certify and deliver or cause the certification and delivery of the Assessment Roll to the Tax Collector, in the manner prescribed by Section 197.3632, Florida Statutes. 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 8. EFFECT OF ADOPTION OF 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 apportionment methodology, the legislative determinations of special benefit and fair apportionment, the rate of assessment, the adoption of the Assessment Roll and the levy and lien of Board action on the 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 9. EFFECTIVE DATE.** This resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** this 28th day of July, 2026.

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

(SEAL)

By: ______________________________
Sarah Heard, Chair

ATTEST:

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

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

By: ______________________________
Elysse A. Elder, County Attorney

# APPENDIX A

# PROOF OF PUBLICATION

# APPENDIX B

# AFFIDAVIT OF MAILING

**AFFIDAVIT OF MAILING**

STATE OF FLORIDA
COUNTY OF MARTIN

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

1. I, Maria Gorniewwicz, have been designated by the County Administrator of Martin County, Florida, to mail the notices required by Section 2.03 of Resolution No. 26-6.21, adopted by the Board of County Commissioners of Martin County, Florida, on June 23, 2026.

2. On or before July 8, 2026, I mailed, or directed the mailing of, a notice in accordance with Section 2.03 of Resolution No. 26-6.21, adopted by the Board of County Commissioners of Martin County, on June 23, 2026, by first class mail, to the owner of each single family unit or multifamily curbside unit located within the Solid Waste Municipal Service Benefit Unit in conformance with the requirements of the applicable law 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.

___________________________________
____________________

STATE OF FLORIDA
COUNTY OF MARTIN

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ___ day of _________, 2026 by Maria Gorniewwicz, who is personally known to me or who has produced _________ as identification.

WITNESS, my hand and official seal this ___ day of __________, 2026.

_______________________________________

_______________________________________
Signature of person taking acknowledgment

_______________________________________

_______________________________________
Name of acknowledger (printed)

My commission expires: ________

# APPENDIX C

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

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

I, THE UNDERSIGNED, HEREBY CERTIFY that, I am the County Administrator 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 Solid Waste 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 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 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, 2026.

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 28th day of July, 2026.

**MARTIN COUNTY, FLORIDA**

By: ______________________________
Don Donaldson, County Administrator

**[to be delivered to Tax Collector immediately upon adoption]**

# APPENDIX D

# SOLID WASTE MSBU ASSESSMENT COMPUTATION

**COMPUTATION OF ANNUAL ASSESSMENT**
**SOLID WASTE MSBU**

| | | |
|---|---|---|
| **COLLECTION COST (12 Months)** | **Data** | **Amount** |
| Monthly Rate per Household | $ 27.56 | |
| TOTAL ANNUAL COLLECTION COST | | $ 330.72 |
| | | |
| **DISPOSAL COST (12 Months)** | **Data** | **Amount** |
| Residential Waste - Landfill | | |
| Number of Tons per Household | 1.12 | |
| Disposal Rate per Ton | $ 75.60 | |
| Subtotal | $ 84.67 | |
| | | |
| Residential Yard Trash | | |
| Number of Tons per Household | 0.57 | |
| Disposal Rate per Ton | $ 33.80 | |
| Subtotal | $ 19.27 | |
| | | |
| Hazardous Waste | $ 9.87 | |
| | | |
| Residential Construction and Demolition | | |
| Number of Tons per Household | 0.14 | |
| Disposal Rate per Ton | $ 53.60 | |
| Subtotal | $ 7.50 | |
| | | |
| TOTAL ANNUAL DISPOSAL COST | | $ 121.31 |
| | | |
| **ADMINISTRATIVE COST AND DISCOUNT** | **Data** | **Amount** |
| County Administrative Cost | | |
| Total Administration Cost | $108,875 | |
| Total Number of Households | 50,352 | |
| Administration Cost per Household | $ 2.16 | |
| | | |
| Early Payment Discount (4%) and Tax Collector Fee (2%) | $ 28.99 | |
| TOTAL ANNUAL ADMINISTRATIVE COST | | $ 31.15 |
| | | |
| **TOTAL ANNUAL ASSESSMENT** | | **$ 483.18** |