

**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, APPROVING ASSESSMENT ROLLS FOR VARIOUS MUNICIPAL SERVICE BENEFIT UNITS ESTABLISHED PURSUANT TO CHAPTER 71 OF THE MARTIN COUNTY CODE; ESTABLISHING THE LIEN ASSOCIATED THEREWITH; DIRECTING THAT THE ASSESSMENT ROLLS BE CERTIFIED TO THE MARTIN COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on April 9, 1996, the Board of County Commissioners of Martin County, Florida (the "Board") enacted Ordinance No. 96-493, as codified in Chapter 71, Article 3, Division 2, General Ordinances, Martin County Code (the "Code") to provide for the creation of municipal service benefit units and authorize the imposition of special assessments to fund the construction of capital improvements for the special benefit of a neighborhood or other local area; and

WHEREAS, pursuant to Section 71.102 of the Code, the Board created and imposed special assessments within the Sugarhill Water Main Municipal Service Benefit Unit on December 18, 2012, the St. Lucie Shores/Tiburón Water Main Municipal Service Benefit Unit on May 7, 2013, the Fern Creek Water Main Municipal Service Benefit Unit on February 23, 2016, the Crane Creek Water Main Municipal Service Benefit Unit on September 20, 2016, the Orchid Bay Water Main Municipal Service Benefit Unit on July

25, 2017, the North River Shores (Phase 2) Municipal Service Benefit Unit on April 24, 2018, the Palm Lake Estates Water Main Municipal Service Benefit Unit on April 24, 2018, the S.W. Honey Terrace Municipal Service Benefit Unit on September 11, 2018, the S.E. Flamingo Drive/S.E. Karin Street Municipal Service Benefit Unit on September 11, 2018, the Mack Dairy Road Municipal Service Benefit Unit on September 11, 2018, the Hibiscus Park/Paramount Estates Water Main Municipal Service Benefit Unit on September 11, 2018, the James Villas Water Main Municipal Service Benefit Unit on September 11, 2018, the Palm Lake Park Water Main Municipal Service Benefit Unit on July 30, 2019, the Golden Gate Wastewater Municipal Service Benefit Unit on September 15, 2020, the Hideaway Isles Water Main Municipal Services Benefit Unit on March 9, 2021, the S.E. Flamingo Drive South Municipal Services Benefit Unit on August 10, 2021, the Western Extension Water Municipal Services Benefit Unit on July 11, 2023, the Western Extension Wastewater Municipal Services Benefit Unit on July 11, 2023, the Harbor Estates/Gaines Avenue Area Water Main Municipal Service Benefit Unit on April 30, 2024, the Evergreen/Windstone Water Main Municipal Service Benefit Unit on December 10, 2024, and the Beau Rivage Water Main Municipal Service Benefit Unit on March 25, 2025 (collectively, the "Identified MSBUs"); and

WHEREAS, pursuant to Section 71.103.G of the Code, the County is required to adopt an "Annual Assessment Resolution" during its budget adoption process for each fiscal year to approve the assessment roll for such fiscal year;

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 Chapter 71 of the Code, Chapter 125, Florida Statutes, and other applicable provisions of law.

SECTION 2. APPROVAL OF ASSESSMENT ROLLS. The assessment rolls on file in the County Administrator's office (or the office of the County Administrator's designee) for the Identified MSBUs are hereby approved. Pursuant to Section 197.3632, Florida Statutes, each assessment roll shall be certified to the Martin County Tax Collector prior to September 15, 2026.

SECTION 3. ASSESSMENT LIENS. Special assessments imposed within the Identified MSBUs 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 of this Resolution and shall attach to the property included on the assessment rolls as of January 1, 2026, the lien date for ad valorem taxes.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 23rd day of June, 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