

RESOLUTION NO. 114-2023

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PROVISION OF THE WORTH AVENUE IMPROVEMENT PROJECT; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE FINAL ASSESSMENT ROLLS; PROVIDING FOR THE CONTINUED COLLECTION OF THE IMPROVEMENT ASSESSMENTS TO FUND THE WORTH AVENUE IMPROVEMENT PROJECT AND IMPOSITION OF THE MAINTENANCE ASSESSMENTS TO FUND THE RELATED MAINTENANCE SERVICES; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Town Council adopted Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Ordinance") to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, the Town Council adopted Resolution No. 093-2023 (the "Preliminary Rate Resolution") describing the method of assessing the cost of the design, construction, and installation of the Worth Avenue Improvement Project and the related Maintenance against the real property that will be specially benefited thereby, and directing the preparation of the updated Improvement Assessment Roll and Maintenance Assessment Roll and provision of the notices required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the Town Council is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Town Council deems appropriate after hearing comments and receiving objections of all interested parties; and

WHEREAS, the final Improvement Assessment Roll and Maintenance Assessment Roll have been filed with the Town Manager, as required by the Ordinance; and

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

WHEREAS, a public hearing was duly held on September 12, 2023, 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 TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance (Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances); the Initial Assessment Resolution (Resolution No. 74-2010); the Final Assessment Resolution (Resolution No. 98-2010); the Preliminary Rate Resolution (Resolution No. 093-2023); Chapter 166, Florida Statutes; Article VIII,

Section 2, Florida Constitution; the Town of Palm Beach Charter; and other applicable provisions of law.

SECTION 2. DEFINITIONS.

(A) This Resolution is the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution unless the context clearly indicates an alternative meaning.

(C) 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 genders, unless the sense indicates otherwise.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby ratified and confirmed.

SECTION 4. APPROVAL OF FINAL ASSESSMENT ROLLS.

(A) The updated Improvement Assessment Roll and Maintenance Assessment Roll for the Worth Avenue Assessment Area, which are attached

hereto as Appendix D and incorporated herein by reference, are hereby approved for the Fiscal Year commencing on October 1, 2023.

(B) Additionally, the Improvement Assessment Roll and Maintenance Assessment Roll, as approved, include those Tax Parcels of Assessed Property within the Worth Avenue Assessment Area that cannot be set forth in the Improvement Assessment Roll and Maintenance Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

SECTION 5. ASSESSMENTS TO FUND THE PROJECT COST AND MAINTENANCE COST OF THE WORTH AVENUE IMPROVEMENT PROJECT.

(A) The assessable portion of the Tax Parcels included in the updated Improvement Assessment Roll and Maintenance Assessment Roll are hereby found to be specially benefited by the design, construction, and installation of the Worth Avenue Improvement Project and the related Maintenance in the amount of the maximum annual Assessments set forth in the assessment rolls.

(B) The methodology set forth in the Preliminary Rate Resolution for computing the Improvement Assessments and Maintenance Assessments, respectively, are hereby approved and found to be a fair and reasonable method of apportioning the Project Cost and Maintenance Cost among the benefited properties.

(C) For the Fiscal Year commencing October 1, 2023, the estimated Maintenance Cost is \$475,799.90, which is further divided between the EVU

Maintenance Cost allocated to the Aesthetic Infrastructure Improvements of \$383,941.69 and the Land Area Maintenance Cost allocated to the Basic Infrastructure Improvements of \$91,838.21. Annual Improvement Assessments have been levied and imposed for a period not to exceed 30 years commencing with the ad valorem tax bill that was mailed in November 2010, and annual Maintenance Assessments are hereby levied and imposed on all Tax Parcels within the Worth Avenue Assessment Area at the maximum annual assessment rates computed in accordance with the Initial Assessment Resolution, Final Assessment Resolution, and Preliminary Rate Resolution.

(C) Upon adoption of this Annual Rate Resolution:

(1) the Assessments shall constitute a lien against the 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 paid. The lien shall be deemed perfected upon adoption by the Town Council of this Annual Rate Resolution and shall attach to the property included on the Assessment Rolls as of the prior January 1, the lien date for ad valorem taxes.

(2) as to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the 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. 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 Town Council of the Annual Rate Resolution and shall attach to property included on the Improvement Assessment Roll upon adoption of the Annual Rate Resolution.

SECTION 6. COLLECTION OF ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Annual Rate Resolution, the Town Manager shall cause the certification and delivery of the Assessment Rolls to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Rolls, 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 7. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues relating to the Maintenance Assessments presented herein and in the Preliminary Rate Resolution unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Town Council action on this Annual Rate Resolution.

SECTION 8. 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 remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 9. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a special, adjourned session of the Town Council of the Town of Palm Beach assembled this 12th day of September, 2023.

Danielle H. Moore, Mayor

Margaret A. Zeidman, Town Council President

Bobbie Lindsay, Town Council President Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Lewis S.W. Crampton, Town Council Member

APPENDIX A

PROOF OF PUBLICATION

PROOF OF PUBLICATION

Amy Wood
Palm Beach Finance, Town Of
360 S County Rd

PALM BEACH FL 334806735

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Palm Beach Post, published in Palm Beach County, Florida; that the attached copy of advertisement, being a Classified Legal CLEGL, was published on the publicly accessible website of Palm Beach County, Florida, or in a newspaper by print in the issues of, on:

08/22/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/22/2023

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$1334.88

Order No: 9185435

Customer No: 730579

PO #:

of Copies:

1

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

VICKY FELTY
Notary Public
State of Wisconsin

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE WORTH AVENUE ASSESSMENT AREA TO PROVIDE FOR THE WORTH AVENUE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2023, and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Worth Avenue Improvement Project and the assessment roll for the maintenance thereof.

The hearing will be held at 5:01 p.m. on September 12, 2023, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

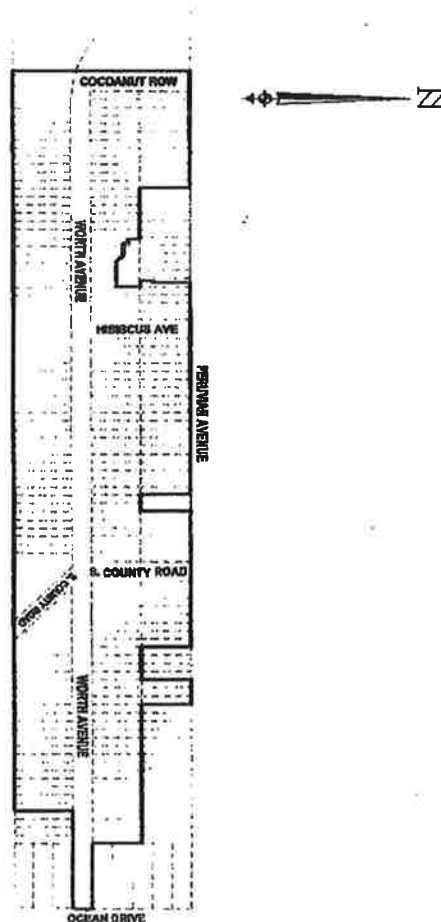
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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 Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) business days prior to the date of the hearing.

The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 98-10), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2023, 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 Town Council intends to collect the capital assessments in thirty (30) annual installments, the first of which was included on the ad valorem tax bill to be mailed in November 2010. The Town Council intends to impose and collect the maintenance assessments on an annual basis.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

1. I, Robert Miracle, as the Deputy Town Manager, Finance and Administration of the Town of Palm Beach ("Town"), have been directed by the Town Council, to mail or cause to be mailed the notices required by Section 7 of Resolution No. 083-2023 and Sections 90-65 and 90-85 of the Town of Palm Beach Code.

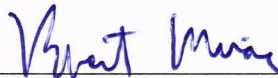
2. In accordance with Section 7 of Resolution No. 093-2023 and Sections 90-65 and 90-85 of the Town of Palm Beach Code, I have caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount 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 Town 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 22, 2023, I mailed, or directed the mailing of, said notices by first class mail to each owner of property within the Town that is included on the Assessment Roll at the address then shown on the real property assessment tax roll

maintained by the Palm Beach County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

4. Additionally, in accordance with Chapter 92-264, Laws of Florida, I timely provided the information detailed in paragraph 2. above concerning the assessments to the Palm Beach County Property Appraiser for inclusion as a part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.


FURTHER AFFIANT SAYETH NOT.


Robert Miracle

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 1st day of September, 2023 by Robert Miracle, Deputy Town Manager, Finance and Administration, Town of Palm Beach, Florida. He is personally known to me or has produced _____ as identification and did take an oath.




Printed Name: Kelly M Churney
Notary Public, State of Florida

At Large
My Commission Expires: May 9, 2024
Commission No.: GG 945642

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 Chairman of the Board, or authorized agent of Town of Palm Beach, located in Palm Beach County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid 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, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 12th day of September, 2023 year.

Chairman of the Board or authorized agent

of Town of Palm Beach
Name of local government

Palm Beach County, Florida

APPENDIX D

UPDATED ASSESSMENT ROLLS



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2024

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-014-0010	00250-0001	347 WORTH AVE	28,828.22
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	251.85
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	15,320.89
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	41,966.83
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	24,525.37
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	11,013.71
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	10,039.94
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	60,503.45
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	47,636.52
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	28,392.61
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	31,591.19
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	13,875.29
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	29,365.80
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	28,315.93
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	34,179.38
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	77,480.37
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	81,165.15
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	33,780.00
50-43-43-23-05-017-0010	00250-0086	150 WORTH AVE	193,193.10
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	35,960.18
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	100,253.79
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	20,676.92
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	25,412.31
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	7,295.39
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	67,874.84
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	25,512.25
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	9,655.54
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	29,869.87
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	14,296.18
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	8,197.76
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	7,481.82
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	4,332.70
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	3,925.27
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	4,448.83
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	990.06
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	1,617.95
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	2,106.96
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	1,549.58
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	2,745.47
50-43-43-27-69-000-0020	00250-0042	250 WORTH AVE	2,754.58



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2024

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-69-000-0030	00250-0043	250 WORTH AVE	2,015.36
50-43-43-27-69-000-0040	00250-0044	250 WORTH AVE	3,594.31
50-43-43-27-71-001-1010	00250-0048	339 WORTH AVE	4,414.74
50-43-43-27-71-001-1020	00250-0049	341 WORTH AVE	2,865.60
50-43-43-27-71-001-1030	00250-0050	343 WORTH AVE	2,565.07
50-43-43-27-71-001-1040	00250-0051	345 WORTH AVE	2,658.22
50-43-43-27-71-001-1050	00250-0052	7 VIA MIZNER	852.23
50-43-43-27-71-001-1060	00250-0053	8 VIA MIZNER	834.32
50-43-43-27-71-001-1070	00250-0054	9 VIA MIZNER	852.23
50-43-43-27-71-001-1080	00250-0055	14 VIA MIZNER	2,122.66
50-43-43-27-71-001-1090	00250-0056	14 VIA MIZNER	1,006.65
50-43-43-27-71-001-1100	00250-0057	23 VIA MIZNER	839.29
50-43-43-27-71-001-1110	00250-0058	21 VIA MIZNER	1,357.31
50-43-43-27-71-001-1120	00250-0059	5 VIA MIZNER	684.88
50-43-43-27-71-001-1140	00250-0060	28 VIA MIZNER	1,093.05
50-43-43-27-71-001-1150	00250-0061	32 VIA MIZNER	2,004.97
50-43-43-27-71-001-1160	00250-0062	33 VIA MIZNER	1,600.98
50-43-43-27-71-001-1170	00250-0063	34 VIA MIZNER	2,036.26
50-43-43-27-71-001-1180	00250-0064	333 WORTH AVE	3,466.32
50-43-43-27-71-001-1190	00250-0065	335 WORTH AVE	2,771.65
50-43-43-27-71-001-1200	00250-0066	337 WORTH AVE	2,760.05
50-43-43-27-71-001-2080	00250-0067	16 VIA MIZNER	4,073.52
50-43-43-27-71-001-2160	00250-0068	38 VIA MIZNER	4,621.44
50-43-43-27-71-002-1010	00250-0071	60 VIA MIZNER	827.02
50-43-43-27-71-002-1020	00250-0072	64 VIA MIZNER	749.62
50-43-43-27-71-002-1030	00250-0073	64 VIA MIZNER	921.60
50-43-43-27-71-002-1040	00250-0074	66 VIA MIZNER	551.20
50-43-43-27-71-002-1050	00250-0075	66 VIA MIZNER	597.84
50-43-43-27-71-002-1060	00250-0076	87 VIA MIZNER	1,544.28
50-43-43-27-71-002-1070	00250-0077	87 VIA MIZNER	967.87
50-43-43-27-71-002-1080	00250-0078	87 VIA MIZNER	822.90
50-43-43-27-71-002-1090	00250-0079	88 VIA MIZNER	2,255.00
50-43-43-27-71-002-1100	00250-0080	90 VIA MIZNER	2,747.57
50-43-43-27-71-002-1110	00250-0081	92 VIA MIZNER	1,370.63
50-43-43-27-71-002-1120	00250-0082	96 VIA MIZNER	646.22
50-43-43-27-71-002-1140	00250-0083	99 VIA MIZNER	549.93
50-43-43-27-71-002-1150	00250-0084	99 VIA MIZNER	1,691.00
50-43-43-27-71-002-2010	00250-0085	64 VIA MIZNER	1,549.62
50-43-43-27-88-000-0010	00250-0090	259 WORTH AVE	14,047.01
50-43-43-27-88-000-0020	00250-0091	415 HIBISCUS AVE	14,047.01



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2024

Property

Assessment #

Service Address

Balance Due

\$1,265,361.28