

Town of Palm Beach



Resolution No. 085-2018

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A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE WORTH AVENUE IMPROVEMENT PROJECT; ESTABLISHING THE ESTIMATED ASSESSED COST AGAINST THE PROPERTIES THAT WILL BE BENEFITTED THEREBY; DIRECTING THE TOWN MANAGER TO PREPARE AN UPDATED ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING TO CONSIDER APPROVAL OF THE ASSESSMENT ROLLS AND REIMPOSITION OF THE MAINTENANCE ASSESSMENTS AND THEIR COLLECTION PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING FOR AN EFFECTIVE DATE.

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 provisions of Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code"), the Initial Assessment Resolution (Resolution No. 74-10), the Final Assessment Resolution (Resolution No. 99-10), Article VIII, Section 2, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution initiates the annual process for updating the Improvement and Maintenance Assessment Rolls and directing the continued imposition of Improvement Assessments and reimposition of Maintenance Assessments within the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2018 (hereinafter the "Preliminary Rate Resolution").

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution.

Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

SECTION 3. INTERPRETATION. 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 gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. The legislative determinations embodied in the Code, the Initial Assessment Resolution and the Final Assessment Resolution are affirmed and incorporated herein by reference.

SECTION 5. PUBLIC HEARING. There is hereby established a public hearing to be held by the Town Council at 9:30 a.m. on September 11, 2018, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, to consider reimposition of the Maintenance Assessments, approval of the Improvement Assessment Roll and Maintenance Assessment Roll, and collection of the Improvement Assessments and Maintenance Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 6. NOTICE BY PUBLICATION. Upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall publish a notice of the public hearing authorized by Section 5 hereof in the manner and the time provided in Sec.s 90-64 and 90-84 of the Code. Such notice shall be in substantially the form attached hereto as Appendix A.

SECTION 7. NOTICE BY MAIL.

(A) If sections 90-68(c) or 90-88(b) of the Town Code so require, upon completion of the updated Improvement Assessment Roll and the updated Maintenance Assessment Roll, the Town Manager shall, at the time and in the manner specified in Sec.s 90-65 and 90-85 of the Town Code, provide first class mailed notice of the public hearing authorized by Section 5 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B.

(B) In accordance with Chapter 92-264, Laws of Florida, as amended, a special act relating to the Property Appraiser, the Town Council shall provide additional notice of the Assessment as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

(C) If the Town Council determines that the notice provided under paragraph (B) of this Section 7 also fulfills the requirements of paragraph (A) of this Section 7, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the notice described in paragraph (B).

IMPROVEMENT ASSESSMENTS

SECTION 8. ANNUAL ASSESSMENTS TO FUND WORTH AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels described in the updated Improvement Assessment Roll are hereby found to be specially benefited by construction of the Worth Avenue Improvement Project in the amount of the maximum annual Improvement Assessment set forth in the Improvement Assessment Roll. The methodology for computing annual Improvement Assessments described in the Initial Assessment Resolution is confirmed.

(B) The Improvement Assessments shall be imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year in which Obligations are outstanding in the amount of the maximum annual Improvement Assessment and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Improvement Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 9. UPDATED IMPROVEMENT ASSESSMENT ROLL. The Town Manager is hereby directed to prepare the updated Improvement Assessment Roll in the manner provided in Sec. 90-83 of the Code. The Town Manager shall apportion the Project Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with the Initial Assessment Resolution. The updated Improvement Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Improvement Assessment Roll is attached hereto as Appendix C and incorporated herein by reference.

SECTION 10. APPLICATION OF IMPROVEMENT ASSESSMENT PROCEEDS. Proceeds from the Improvement Assessments received during each Fiscal Year shall be applied by the Town for payment of the Improvement Assessment Collection Costs, payment of any Transaction Costs not funded from proceeds of the Obligations, payment of interest due on the Obligations, and payment of principal due on the Obligations.

MAINTENANCE ASSESSMENTS

SECTION 11. ESTIMATED MAINTENANCE COST.

(A) The estimated Maintenance Cost for the Aesthetic Infrastructure Improvements and the Basic Infrastructure Improvements is \$221,426.00 for the Fiscal Year beginning on October 1, 2018.

(1) The estimated EVU Maintenance Cost allocated to the Aesthetic Infrastructure Improvements is \$178,690.78.

(2) The estimated Land Area Maintenance Cost allocated to the Basic Infrastructure Improvements is \$42,735.22.

(B) The Maintenance Cost will be funded through the imposition of Maintenance Assessments against property located in Worth Avenue Assessment Area.

SECTION 12. ANNUAL MAINTENANCE ASSESSMENTS.

(A) The Tax Parcels described in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the maintenance of the Worth Avenue Improvement Project in the amount of the estimated annual Maintenance Assessment set forth in the Maintenance Assessment Roll.

(B) The Maintenance Assessments shall be imposed against all property located within the Worth Avenue Assessment Area for each Fiscal Year and shall be computed in accordance with this Preliminary Rate Resolution. When imposed, the Maintenance Assessments for each Fiscal Year shall constitute a lien upon the Tax Parcels located in Worth Avenue Assessment Area pursuant to Sec. 90-50 of the Code.

SECTION 13. COMPUTATION OF MAINTENANCE ASSESSMENTS. The annual Maintenance Assessments shall be computed for each Tax Parcel located in Worth Avenue

Assessment Area in the manner set forth in Section 5.03 of the Initial Assessment Resolution, which is hereby affirmed and incorporated herein by reference.

SECTION 14. UPDATED MAINTENANCE ASSESSMENT ROLL. The Town Manager is hereby directed to prepare the updated Maintenance Assessment Roll in the manner provided in Sec. 90-63 of Code. The Town Manager shall apportion the Maintenance Cost among the parcels of real property within Worth Avenue Assessment Area as reflected on the Tax Roll in conformity with this Preliminary Rate Resolution. The estimate of Maintenance Cost and the updated Maintenance Assessment Roll shall be maintained on file in the office of the Town Manager and be open to public inspection. The updated Maintenance Roll is attached hereto as Appendix C and incorporated herein by reference.

GENERAL

SECTION 15. METHOD OF COLLECTION. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

SECTION 16. 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 be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 17. REVISIONS TO ASSESSMENTS. If any Assessment or exemption made under the provisions of this Preliminary Rate Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Town Council is satisfied that any such Assessment or exemption is so irregular or defective that the same cannot be enforced or collected, or if the Town Council has failed to include or omitted any property on the Assessment Roll which property should have been so included, the Town Council may take all necessary steps to impose a

new Assessment against any property benefited by the Worth Avenue Improvement Project, following as nearly as may be practicable, the provisions of the Code and in case such second Assessment is annulled, vacated, or set aside, the Town Council may obtain and impose other Assessments until a valid Assessment is imposed.

SECTION 18. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of July, 2018.

Gail L. Coniglio, Mayor

ATTEST:

Kathleen Dominguez, Town Clerk

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

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FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 21, 2018

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, 2018 and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Worth Avenue Improvement Project.

The hearing will be held at 9:30 a.m. on September 11, 2018, 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) days prior to the date of the hearing.

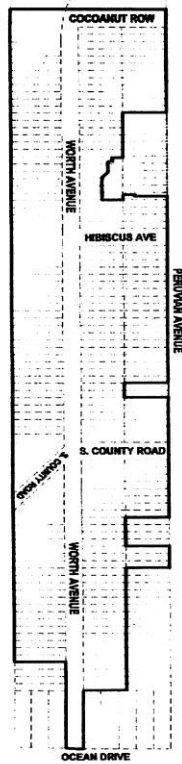
The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution 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) adopted by the Town Council on July 13, 2010. 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 2018, 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



**TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA**

APPENDIX B

FORM OF NOTICE TO BE MAILED

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FORM OF NOTICE TO BE MAILED

**Town Council of the
Town of Palm Beach, Florida
Address
Town of Palm Beach, FL**

TOWN OF PALM BEACH, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF NON-AD VALOREM
ASSESSMENTS
NOTICE DATE: AUGUST 21, 2018

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by section 197.3632, Florida Statutes, and the direction of the Town Council of the Town of Palm Beach, Florida, notice is given by the Town of Palm Beach that an annual assessment for the design, construction, installation, and maintenance of the Worth Avenue Improvement Project using the tax bill collection method may be levied on your property contained within the Worth Avenue Assessment Area for the fiscal year October 1, 2018 - September 30, 2019 and future fiscal years. You are receiving this notice due to changes in the rates of assessment or changes in the assessment units assigned to your property. The use of an annual special assessment to fund improvements and services benefiting improved property located within the Worth Avenue Assessment Area is a fair, efficient and effective means of funding these needed improvements and services. The total annual assessment revenue related to the Improvement Assessment to be collected within the Worth Avenue Assessment Area is estimated to be \$_____. The total annual assessment revenue related to the Maintenance Assessment to be collected within the Worth Avenue Assessment Area is estimated to be \$_____. The annual assessment will include your fair share of the principal, interest, administration, project and maintenance costs related to the Worth Avenue Improvement Project and amounts related to collection of assessments.

The assessment for your property will be based in part of the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment 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 adopted the Town Council on July 13, 2010 (Resolution No. 74-10). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 74-10), 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 total Land Area assigned to the above parcel was _____.

The total number of EVUs (value) assigned to the above parcel was _____.

The maximum annual Improvement Assessment for the above parcel is \$_____ for the fiscal year commencing on October 1, 2018 and future fiscal years.

The annual Maintenance Assessment for the above parcel is \$_____ for the fiscal year commencing on October 1, 2018 and future fiscal years.

A public hearing will be held at 9:30 a.m. on September 11, 2018, 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 proposed Worth Avenue Improvement Project and the special assessments. You and all other 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) days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Town Council 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.

Both the non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2018. 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 has issued debt to finance this project. This will permit the cost attributable to your property to be amortized and collected as an Improvement Assessment over a period of 30 years beginning in 2010; however, if there are no significant defaults in payments of the assessments, all or part of the last payments may be made from any reserve accounts funded by the bonds. The maintenance assessments will be levied annually.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your assessment, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

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

APPENDIX C
ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2019

<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	22,655.56
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	199.39
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	12,225.02
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	32,191.32
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	18,989.45
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	8,445.80
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	7,612.07
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	50,381.55
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	36,612.79
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	21,925.86
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	24,242.51
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	10,730.44
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	22,630.72
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	21,870.32
50-43-43-23-05-015-0520	00250-0016	259 WORTH AVE	21,369.11
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	27,490.75
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	59,878.27
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	62,547.05
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	26,959.00
50-43-43-23-05-017-0010	00250-0086	150 WORTH AVE	149,542.70
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	27,795.67
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	77,444.80
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	15,774.32
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	19,396.25
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	5,496.76
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	52,618.71
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	20,525.95
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	7,425.03
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	22,899.49
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	10,713.33
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	6,482.03
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	5,670.96
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	3,284.53
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	2,971.57
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	3,371.66
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	782.64
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	1,241.53
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	1,616.82
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	1,189.08
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	2,200.76