

RESOLUTION NO. 104-2022

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PROVISION OF THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE EVERGLADES ISLAND ASSESSMENT AREA; APPROVING THE UPDATED ASSESSMENT ROLL; PROVIDING FOR THE CONTINUED COLLECTION OF THE ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE EVERGLADES ISLAND ASSESSMENT AREA; 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, on July 9, 2013, the Town Council adopted Resolution No. 116-2013, the Initial Assessment Resolution for Assessments in the Everglades Island Assessment Area (the "Initial Assessment Resolution"), describing the method of assessing the cost of the Underground Utility Improvements against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Improvement Assessment Roll and provision of the notices required by the Ordinance; and

WHEREAS, on September 10, 2013, the Town Council also adopted Resolution No. 161-2013, the Final Assessment Resolution for Assessments in the

Everglades Island Assessment Area (the "Final Assessment Resolution"), confirming the Initial Assessment Resolution with such amendments deemed necessary by the Town Council, imposing the Improvement Assessments, providing for collection of the Improvement Assessments in ten (10) annual installments, and approving the Improvement Assessment Roll; and

WHEREAS, pursuant to the provisions of the Ordinance, the Town Council is required to adopt an Annual Rate Resolution for each Fiscal Year to approve the assessment roll for such Fiscal Year; and

WHEREAS, as required by the Ordinance, notice of a public hearing has been published and mailed, if required, to each property owner proposed to be assessed 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 has been duly held on September 14, 2022, 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 Annual Rate 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. 116-

2013); the Final Assessment Resolution (Resolution No. 161-2013); 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, Initial Assessment Resolution, as amended, and the Final Assessment Resolution, unless the context clearly indicates an alternative meaning.

SECTION 3. APPROVAL OF UPDATED ASSESSMENT ROLL.

(A) The Improvement Assessment Roll, which is attached as Appendix D and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2022.

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

SECTION 4. ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS.

(A) The Tax Parcels included in the updated Improvement Assessment Roll are hereby found to be specially benefited by the provision of the Underground Utility Improvements in the amount of the annual Improvement Assessment set forth in the updated Improvement Assessment Roll.

(B) The methodology set forth in Sections 3.02 and 4.04 of the Initial Assessment Resolution, as amended and approved in the Final Assessment Resolution, for assigning Assessment Units and computing the Improvement Assessments is hereby confirmed and found to be a fair and reasonable method of apportioning the Project Cost among the benefited properties.

(C) For the Fiscal Year beginning October 1, 2022, the Project Cost shall continue to be allocated among all Tax Parcels in the Everglades Island Assessment Area, based upon each parcel's assignment of Assessment Units. Annual Improvement Assessments have been levied and imposed on all Tax Parcels within the Everglades Island Assessment Area in the manner described in the Initial Assessment Resolution, as amended and approved in the Final Assessment Resolution, and shall be collected for a period not to exceed 10 years, commencing with the ad valorem tax bill that was mailed in November 2013.

SECTION 5.ASSESSMENT LIENS. Upon adoption of this Annual Rate Resolution:

(A) The Improvement 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 Improvement Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) 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 Improvement 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 Improvement Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the

Uniform Assessment Collection Act. The Improvement 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 7. 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 8. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 14th day of September, 2022.

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

Pat Gayle-Gordon, Acting Town Clerk

Lewis S.W. Crampton, Town Council Member

APPENDIX A
PROOF OF PUBLICATION

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


PALM BEACH FL 334806735

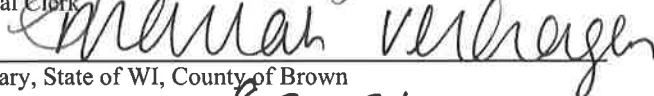
STATE OF FLORIDA, COUNTY OF PALM BEACH

The Palm Beach Post, a daily newspaper printed and published in the city of West Palm Beach and of general circulation in Palm Beach, Martin, Okeechobee and St Lucie Counties, Florida; and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issues dated or by publication on the newspaper's website, if authorized, on:

08/24/2022

and that the fees charged are legal.
Sworn to and subscribed before on 08/24/2022



Legal Clerk


Notary, State of WI, County of Brown
8-25-26

My commission expires

Publication Cost: \$1112.40

Order No: 7649352

of Copies:

Customer No: 730579

1

PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE EVERGLADES ISLAND ASSESSMENT AREA TO PROVIDE FOR THE UNDERGROUND UTILITY IMPROVEMENTS

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider the approval of the assessment roll for the non-ad valorem special assessments for the provision of the design, construction, and installation of the Underground Utility Improvements within the boundaries of the Everglades Island Assessment Area for the Fiscal Year beginning October 1, 2022 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 14, 2022, 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 Everglades Island Assessment special assessment roll. 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.

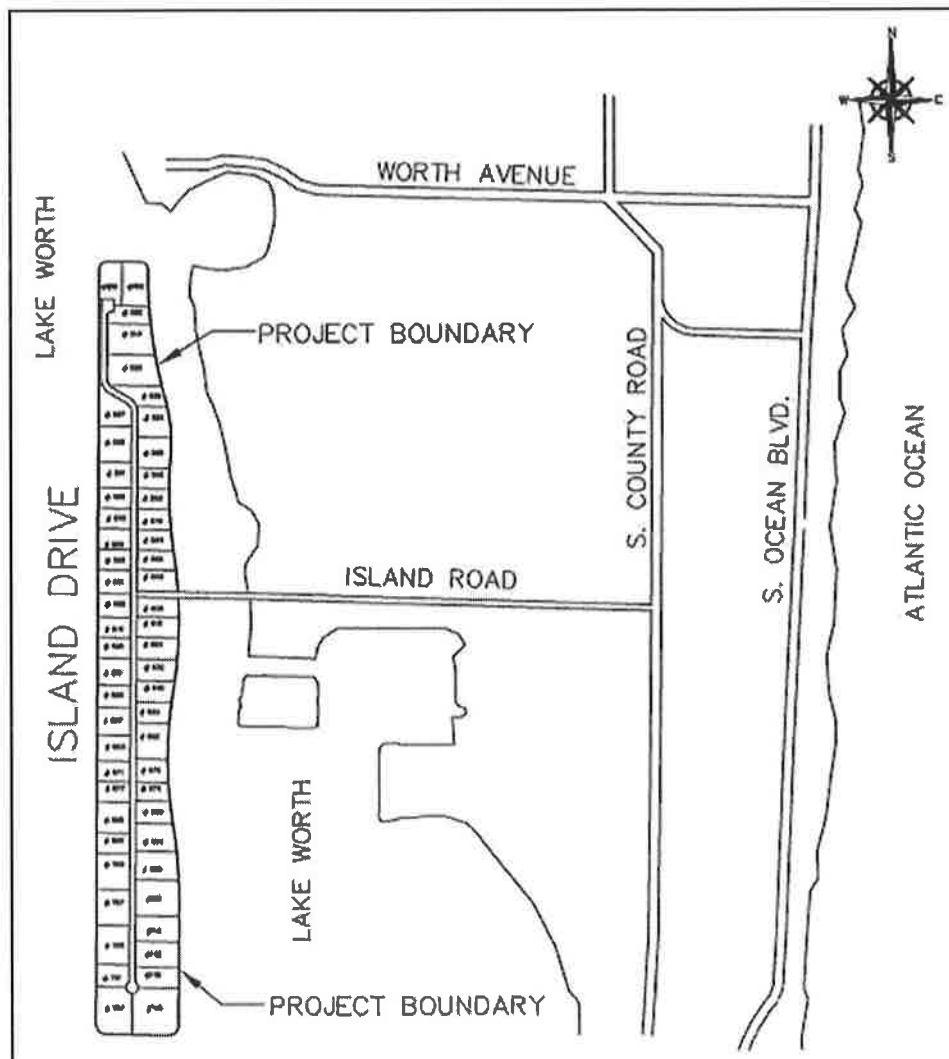
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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 is based on the number of equivalent benefit units assigned to the Tax Parcel. 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 by the Town Council on July 9, 2013. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 116-2013), the Final Assessment Resolution (Resolution No. 161-2013), 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 2022, 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 will collect the assessments in 10 annual installments, the first of which was included on the ad valorem tax bill mailed in November 2013.

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

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Jane Le Clainche, who, after being duly sworn, depose and say:

1. I, Jane Le Clainche, as the Finance Director of the Town of Palm Beach ("Town"), in accordance with Chapter 92-264, Laws of Florida, a special act relating to the Property Appraiser, have been directed by the Town Council to provide notice of the assessment to be imposed within the Everglades Island Assessment Area as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

2. In accordance with this direction, I timely provided the information concerning the purpose of the assessment and assessment amount for each affected tax parcel within the Everglades Island Assessment Area 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.



Jane Le Clainche

**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 29th day of August, 2022 by Jane Le Clainche, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced _____ as identification and did take an oath.



Melissa Ladd
Notary Public
State of Florida
Comm# HH002376
Expires 6/15/2024

Melissa Ladd
Printed Name: MELISSA LADD
Notary Public, State of Florida
At Large
My Commission Expires: 6/15/2024
Commission No.: HH002376

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 14th day of September, 2022 .
year

Chairman of the Board or authorized agent

of Town of Palm Beach
Name of local government

Palm Beach County, Florida

APPENDIX D

IMPROVEMENT ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Everglades Island Assessment Area Improvement Assessment Roll
Fiscal Year 2023

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-01-000-0510	egugu-0001	609 ISLAND DR	\$678.45
50-43-43-27-01-000-0521	egugu-0002	608 ISLAND DR	\$678.45
50-43-43-27-01-000-0530	egugu-0004	619 ISLAND DR	\$678.45
50-43-43-27-01-000-0541	egugu-0005	624 ISLAND DR	\$1,130.08
50-43-43-27-01-000-0550	egugu-0006	625 ISLAND DR	\$678.45
50-43-43-27-01-000-0580	egugu-0008	630 ISLAND DR	\$1,130.08
50-43-43-27-01-000-0601	egugu-0010	640 ISLAND DR	\$678.45
50-43-43-27-01-000-0611	egugu-0011	657 ISLAND DR	\$1,130.08
50-43-43-27-01-000-0621	egugu-0012	650 ISLAND DR	\$678.45
50-43-43-27-01-000-0631	egugu-0013	663 ISLAND DR	\$678.45
50-43-43-27-01-000-0641	egugu-0014	662 ISLAND DR	\$1,130.08
50-43-43-27-01-000-0661	egugu-0015	670 ISLAND DR	\$678.45
50-43-43-27-01-000-0670	egugu-0016	671 ISLAND DR	\$678.45
50-43-43-27-01-000-0690	egugu-0017	677 ISLAND DR	\$678.45
50-43-43-27-01-000-0701	egugu-0018	674 ISLAND DR	\$678.45
50-43-43-27-01-000-0702	egugu-0019	680 ISLAND DR	\$678.45
50-43-43-27-01-000-0800	egugu-0020	601 ISLAND DR	\$678.45
50-43-43-27-02-000-0710	egugu-0021	685 ISLAND DR	\$1,130.08
50-43-43-27-02-000-0731	egugu-0022	695 ISLAND DR	\$678.45
50-43-43-27-02-000-0761	egugu-0025	688 ISLAND DR	\$1,130.08
50-43-43-27-02-000-0781	egugu-0026	690 ISLAND DR	\$1,581.72
50-43-43-27-02-000-0791	egugu-0027	727 ISLAND DR	\$1,130.08
50-43-43-27-02-000-0821	egugu-0028	710 ISLAND DR	\$1,130.08
50-43-43-27-02-000-0830	egugu-0029	735 ISLAND DR	\$1,581.72



TOWN OF PALM BEACH, FLORIDA
Everglades Island Assessment Area Improvement Assessment Roll
Fiscal Year 2023

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-02-000-0841	egugu-0030	744 ISLAND DR	\$1,130.08
50-43-43-27-02-000-0851	egugu-0031	751 ISLAND DR	\$678.45
50-43-43-27-02-000-0880	egugu-0032	748 ISLAND DR	\$1,130.08
50-43-43-27-02-000-0890	egugu-0033	757 ISLAND DR	\$1,581.72
50-43-43-27-02-000-0900	egugu-0034	760 ISLAND DR	\$2,484.98
50-43-43-27-03-000-0280	egugu-0038	510 ISLAND DR	\$1,581.72
50-43-43-27-03-000-0291	egugu-0039	520 ISLAND DR	\$1,581.72
50-43-43-27-03-000-0310	egugu-0040	537 ISLAND DR	\$1,130.08
50-43-43-27-03-000-0320	egugu-0041	528 ISLAND DR	\$678.45
50-43-43-27-03-000-0350	egugu-0043	555 ISLAND DR	\$1,130.08
50-43-43-27-03-000-0361	egugu-0044	550 ISLAND DR	\$1,130.08
50-43-43-27-03-000-0372	egugu-0045	561 ISLAND DR	\$678.45
50-43-43-27-03-000-0400	egugu-0046	560 ISLAND DR	\$678.45
50-43-43-27-03-000-0410	egugu-0047	569 ISLAND DR	\$678.45
50-43-43-27-03-000-0420	egugu-0048	568 ISLAND DR	\$678.45
50-43-43-27-03-000-0440	egugu-0050	576 ISLAND DR	\$678.45
50-43-43-27-03-000-0450	egugu-0051	589 ISLAND DR	\$678.45
50-43-43-27-03-000-0460	egugu-0052	584 ISLAND DR	\$678.45
50-43-43-27-03-000-0470	egugu-0053	593 ISLAND DR	\$678.45
50-43-43-27-03-000-0481	egugu-0054	582 ISLAND DR	\$678.45
50-43-43-27-03-000-0482	egugu-0055	600 ISLAND DR	\$1,130.08
			\$43,175.95