

## **RESOLUTION NO. 119-2023**

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 LAKE TOWERS ASSESSMENT AREA; APPROVING THE UPDATED ASSESSMENT ROLL; PROVIDING FOR THE CONTINUED COLLECTION OF THE ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE LAKE TOWERS 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**, the Town Council adopted Resolution No. 105-2017, the Initial Assessment Resolution for Assessments in the Lake Towers 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**, the Town Council also adopted Resolution No. 151-2017, the Final Assessment Resolution for Assessments in the Lake Towers 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 twenty (20) 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 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 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. 105-

2017); the Final Assessment Resolution (Resolution No. 151-2017); 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.

(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. 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, 2023.

(B) Additionally, the Improvement Assessment Roll, as approved, includes those Tax Parcels of Assessed Property within the Lake Towers

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. REIMPOSITION OF 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 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, 2023, the Project Cost shall continue to be allocated among all Tax Parcels in the Lake Towers 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 Lake Towers Assessment Area in the manner described in the Initial Assessment Resolution and approved in the Final Assessment Resolution, and shall be collected for a period not to exceed 20 years, commencing with the ad valorem tax bill that was mailed in November 2017.

**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 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**

# LOCALiQ

The Gainesville Sun | The Ledger  
Daily Commercial | Ocala StarBanner  
News Chief | Herald-Tribune  
News Herald | The Palm Beach Post  
Northwest Florida Daily News

PO Box 631244 Cincinnati, OH 45263-1244

## **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: \$1446.12

Order No: 9185471

# of Copies:

Customer No: 730579

1

PO #:

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

VICKY FELTY  
Notary Public  
State of Wisconsin





**APPENDIX B**

**AFFIDAVIT OF MAILING**

## **AFFIDAVIT OF MAILING**

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

1. I, Robert Miracle, as the Deputy Town Manager, Finance and Administration 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 Lake Towers 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 Lake Towers 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.

**NOT APPLICABLE**

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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 \_\_\_\_\_ day of \_\_\_\_\_, 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: \_\_\_\_\_  
Notary Public, State of Florida  
At Large  
My Commission Expires: \_\_\_\_\_  
Commission No.: \_\_\_\_\_

**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**

### **IMPROVEMENT ASSESSMENT ROLL**



TOWN OF PALM BEACH, FLORIDA  
Lake Towers Assessment Area Improvement Assessment Roll  
Fiscal Year 2024

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-15-35-000-2010	latow-0001	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-2040	latow-0004	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-2060	latow-0006	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-2100	latow-0010	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-3010	latow-0011	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-3020	latow-0012	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-3030	latow-0013	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-3040	latow-0014	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-3060	latow-0016	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-3070	latow-0017	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-3080	latow-0018	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-3090	latow-0019	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-3100	latow-0020	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-4010	latow-0021	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-4030	latow-0023	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-4040	latow-0024	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-4050	latow-0025	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-4070	latow-0027	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-4080	latow-0028	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-5020	latow-0032	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-5030	latow-0033	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-5050	latow-0035	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-5070	latow-0037	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-5080	latow-0038	250 BRADLEY PL	\$304.64





TOWN OF PALM BEACH, FLORIDA  
Lake Towers Assessment Area Improvement Assessment Roll  
Fiscal Year 2024

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-15-35-000-5100	latow-0040	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-6090	latow-0049	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-7010	latow-0051	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-7020	latow-0052	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-7040	latow-0054	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-7070	latow-0057	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-7080	latow-0058	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-7090	latow-0059	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-7100	latow-0060	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-0030	latow-0063	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-0040	latow-0064	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-0060	latow-0066	250 BRADLEY PL	\$304.64
50-43-43-15-35-000-0070	latow-0067	250 BRADLEY PL	\$304.64
50-43-43-15-02-000-0050	latow-0068	270 BRADLEY PL	\$499.41
50-43-43-15-02-000-0020	latow-0072	314 DUNBAR RD	\$499.41
			<b>\$12,270.50</b>