

RESOLUTION NO. 104-2024

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 11, 2024, 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. PURPOSE AND 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, 2024.

(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. 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, 2024, 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.

(A) The Improvement Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

(B) 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.

(C) 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. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein 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 11th day of September, 2024.

Danielle H. Moore, Mayor

Bobbie D. Lindsay, Town Council President

Lewis S.W. Crampton, Council President Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Edward A. Cooney, Town Council Member

Kelly Churney, Acting Town Clerk

Bridget Moran, 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

AFFIDAVIT OF PUBLICATION

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

PALM BEACH FL 334806735

STATE OF WISCONSIN, COUNTY OF BROWN

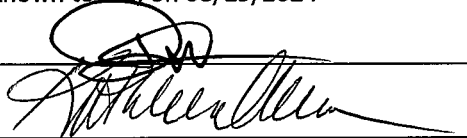
Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Palm Beach Post, published in Palm Beach County, Florida; that the attached copy of advertisement, being a Classified Legal CLEGL, was published on the publicly accessible website of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

08/19/2024

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 08/19/2024

Legal Clerk



Notary, State of WI, County of Brown

1-2-25

My commission expires

Publication Cost:	\$1448.12	
Tax Amount:	\$0.00	
Payment Cost:	\$1448.12	
Order No:	10485779	# of Copies:
Customer No:	730579	1
PO #:		

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KATHLEEN ALLEN
Notary Public
State of Wisconsin

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION
OF SPECIAL ASSESSMENTS IN THE LAKE TOWERS 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 continued imposition of non-ad valorem special assessments for the provision of the design, acquisition, construction, and installation of the Underground Utility Improvements within the boundaries of the Lake Towers Assessment Area for the Fiscal Year beginning October 1, 2024 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 11, 2024, 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 Lake Towers 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.

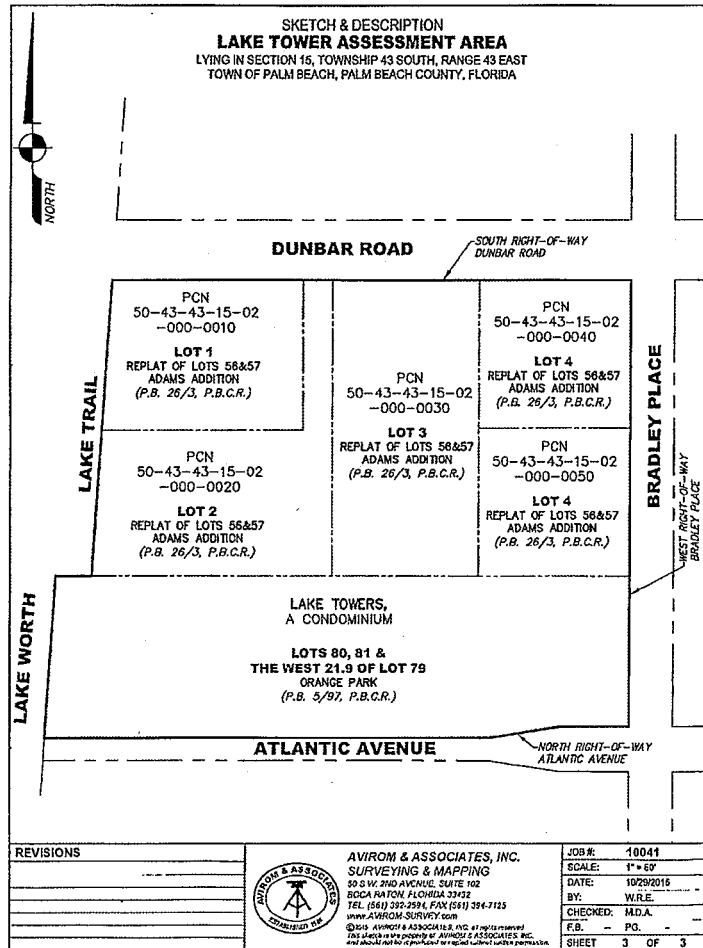
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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 will be 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 11, 2017. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 105-2017), the Final Assessment Resolution (Resolution No. 151-2017), 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 2024, 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 assessments in 20 annual installments, the first of which was included on the ad valorem tax bill mailed in November 2017.

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

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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"), have been directed by the Town Council, to mail or cause to be mailed the notices required by Section 90-85 of the Town of Palm Beach Code and pertaining to the Underground Utility Improvements within the Lake Towers Utility Assessment Area, if required by Sections 90-88 of the Town of Palm Beach Code.

2. If required by Section 90-88 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. If required, on or before August 21, 2024, 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.

NOT APPLICABLE

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 _____, 2024 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 11th day of September , 2024 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

APPENDIX D
IMPROVEMENT ASSESSMENT ROLL
[TO COME]



TOWN OF PALM BEACH, FLORIDA
Lake Towers Assessment Area Improvement Assessment Roll
Fiscal Year 2025

<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	\$369.47
50-43-43-15-35-000-2040	latow-0004	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-2060	latow-0006	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-2100	latow-0010	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-3010	latow-0011	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-3020	latow-0012	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-3030	latow-0013	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-3040	latow-0014	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-3060	latow-0016	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-3070	latow-0017	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-3080	latow-0018	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-3090	latow-0019	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-3100	latow-0020	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-4010	latow-0021	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-4030	latow-0023	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-4040	latow-0024	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-4050	latow-0025	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-4070	latow-0027	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-4080	latow-0028	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-5020	latow-0032	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-5030	latow-0033	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-5050	latow-0035	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-5070	latow-0037	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-5080	latow-0038	250 BRADLEY PL	\$369.47



TOWN OF PALM BEACH, FLORIDA
Lake Towers Assessment Area Improvement Assessment Roll
Fiscal Year 2025

<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	\$369.47
50-43-43-15-35-000-6090	latow-0049	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-7010	latow-0051	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-7020	latow-0052	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-7040	latow-0054	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-7070	latow-0057	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-7080	latow-0058	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-7090	latow-0059	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-7100	latow-0060	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-0030	latow-0063	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-0040	latow-0064	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-0060	latow-0066	250 BRADLEY PL	\$369.47
50-43-43-15-35-000-0070	latow-0067	250 BRADLEY PL	\$369.47
50-43-43-15-02-000-0050	latow-0068	270 BRADLEY PL	\$605.70
50-43-43-15-02-000-0020	latow-0072	314 DUNBAR RD	\$605.70
			\$14,881.79