TENTATIVE: SUBJECT TO REVISION

TOWN OF PALM BEACH

Town Manager's Office

SPECIAL TOWN COUNCIL BUDGET WORKSHOP MEETING

AGENDA

TOWN COUNCIL CHAMBERS

SEPTEMBER 11, 2024

5:01 PM

I. CALL TO ORDER AND ROLL CALL

Danielle H. Moore, Mayor
Bobbie D. Lindsay, President
Lew Crampton, President Pro Tem
Julie Araskog
Ted Cooney
Bridget Moran

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA

IV. COMMUNICATIONS FROM CITIZENS - 3 MINUTE LIMIT

V. PUBLIC HEARING ON PROPOSED MILLAGE RATE, TENTATIVE FY25 BUDGETS AND NON-AD VALOREM ASSESSMENTS

A. Notice of Proposed Property Taxes

B. Proposed Operating Millage Rate

C. Reasons for Proposed Operating Millage Rate Increase Over the Rolled-Back Millage Rate

D. Comments and Questions from Public

E. Discussion and Adoption (with changes, if any) of Proposed Operating Millage Rate for FY25

1. RESOLUTION NO. 110-2024: A Resolution of the Town Council of the Town of Palm Beach, Palm Beach county, Florida, Adopting the Proposed Millage Rate Necessary to Fund the Tentative General (Operating) Fund Budget for the 2024-2025 Fiscal Year.

   Bob Miracle, Deputy Town Manager, Finance and Administration

F. Non-Ad Valorem Assessments

1. RESOLUTION NO. 101-2024: A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Relating To Maintenance Of The Peruvian Avenue Improvement Project; Confirming The Preliminary Rate Resolution; Approving The Final Assessment Roll; Providing For The 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.

   Bob Miracle, Deputy Town Manager, Finance and Administration

2. RESOLUTION NO. 102-2024: 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.

   Bob Miracle, Deputy Town Manager, Finance and Administration

3. RESOLUTION NO. 103-2024: 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 Nightingale - La Puerta Assessment Area; Approving The Updated Assessment Roll; Providing For The Continued Collection Of The Assessments To Fund The Underground Utility Improvements Within The Nightingale - La Puerta Assessment Area; Providing For Collection Of The Assessments Pursuant To The Uniform Assessment Collection Act; Providing Severability And An Effective Date.

   Bob Miracle, Deputy Town Manager, Finance and Administration

4. 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.

   Bob Miracle, Deputy Town Manager, Finance and Administration

5. RESOLUTION NO. 105-2024: 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 Via Fontana Assessment Area; Approving The Updated Assessment Roll; Providing For The Continued Collection Of The Assessments To Fund The Underground Utility Improvements Within The Via Fontana Assessment Area; Providing For Collection Of The Assessments Pursuant To The Uniform Assessment Collection Act; Providing Severability And An Effective Date.

Bob Miracle, Deputy Town Manager, Finance and Administration

6. RESOLUTION NO. 106-2024: 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 Townwide Underground Utility Assessment Area; Approving The Updated Assessment Roll; Providing For The Continued Collection Of The Assessments To Fund The Underground Utility Improvements Within The Townwide Underground Utility Assessment Area; Providing For Collection Of The Assessments Pursuant To The Uniform Assessment Collection Act; Providing Severability And An Effective Date.

   Bob Miracle, Deputy Town Manager, Finance and Administration

7. RESOLUTION NO: 108-2024: A Resolution Of Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Relating To The Collection And Disposal Of Commercial Solid Waste; Establishing The Solid Waste Cost And Rate Of Assessment; Imposing Solid Waste Service Assessments Against Certain Assessed Property Located Within The Town Of Palm Beach; Approving The Updated Solid Waste Assessment Roll; Confirming The Preliminary Rate Resolution; Providing Severability And Providing An Effective Date.

   H. Paul Brazil, P.E., Director of Public Works

G. Discussion and Adoption (with changes, if any) of a Tentative Operating Budget, Debt Service Budget and Budgets for Other Funds for FY25

1. RESOLUTION NO. 115-2024: A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Adopting The Tentative General (Operating) Fund, Debt Service Fund, And Budgets For Other Funds For The 2024-2025 Fiscal Year.

   Bob Miracle, Deputy Town Manager, Finance and Administration

H. Second and Final Public Hearing to Adopt the Final Millage Rate and Budgets will be on Thursday, September 19, 2024, at 5:01 p.m., in the Town Council Chambers

VI. ANY OTHER MATTERS

VII. ADJOURNMENT

Procedures for Public Participation:

Note 1: **Live Stream audio:** To watch/listen live, visit the 'Public Meetings' webpage on the Town's website at www.townofpalmbeach.com. and select the "View Event" or "Click Here to Listen" button.

Note 2: **Procedures for Public Participation:** Any citizen is entitled to be heard concerning any matter under the sections entitled 'Communications from Citizens', 'Public Hearings', and 'Other

Agenda Items', subject to the three-minute limitation. The public also can speak to any item listed on the agenda, including the consent agenda, at the time the agenda item comes up for discussion. Citizens desiring to address the Town Council should proceed toward the public microphones when the applicable agenda item is being considered to enable the Town Council President to acknowledge you. In-person or virtual Public Comment is limited to three minutes and must be preceded by your name and address for the record. As a public business meeting, the Town Council President retains the right to limit discussion on any issue.

Alternative public comment is also welcome for Town Council Meetings via four methods:

1. To make a public comment virtually (for Town Council Meetings Only), email a request to publiccomment@townofpalmbeach.com and identify the desired agenda item(s) to be addressed

2. Written public comment submittals should be sent to publiccomment@townofpalmbeach.com.

3. Direct written entry into the public meeting record through the eComment portal on the Public Meetings webpage.

4. Mail or in-person submittal of written document to the Town Clerk's Office at Town Hall no later than the Friday prior to the meeting.

Note 3: **Appeals:** If a person decides to appeal any decision made with respect to any matter considered at this meeting, they will need to ensure that a verbatim record of the proceedings is made for such purposes, which shall include the testimony and evidence upon which the appeal is to be based.

Note 4: Disabled persons needing accommodations to participate in this meeting are requested to call the Clerk's Office at (561) 838-5416 at least one day prior to the meeting.

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: September 11, 2024

Section of Agenda

Discussion and Adoption (with changes, if any) of Proposed Operating Millage Rate for FY25

Agenda Title

RESOLUTION NO. 110-2024: A Resolution of the Town Council of the Town of Palm Beach, Palm Beach county, Florida, Adopting the Proposed Millage Rate Necessary to Fund the Tentative General (Operating) Fund Budget for the 2024-2025 Fiscal Year.

Presenter

Bob Miracle, Deputy Town Manager, Finance and Administration

ATTACHMENTS:

- **Memorandum dated September 1, 2024, from Bob Miracle, Deputy Town Manager - Finance and Administration**
- **Resolution No. 100-2024**
- **Budget Message**

TOWN OF PALM BEACH

Information for First Public Hearing on: September 11, 2024

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Bob Miracle, Deputy Town Manager, Finance and Administration

Re: FY25 Budget – First Public Hearing - Tentative Millage Rate and Budget Approval.

Date: September 1, 2024

STAFF RECOMMENDATION

Staff requests that the Town Council approve Resolution No. 100-2024 for the tentative millage rate and Resolution No. 115-2024 for the proposed budget for FY25.

Staff also requests that the Town Council approve Resolution Nos. 101-2024, 102-2024, 103-2024, 104-2024, 105-2024, 106-2024 and 108-2024 all relating to the Town's Non Ad Valorem Assessments.

GENERAL INFORMATION

At the July 11th Special Town Council meeting, the Town Council reviewed the proposed budget and millage rate for FY25. Changes made to the budget at that time include:

Millage Rate

- Maintain the millage rate at the current level of 2.6110

CIP Fund

- Use revenues from millage rate to fund the N. County Road Canopy drainage project
- Use transfer from Marina to fund paving projects

Marina Enterprise Fund

- Add an additional $4 million transfer to CIP Fund for paving projects
- Add in $575,000 for garbage redesign project

The proposed millage rate to be adopted at the September 11th public hearing is 2.6110, representing a 0.0% increase from the FY24 millage rate of 2.6110 and a $79 per million increase for homestead property owners.

The attached exhibits show the final proposed General Fund budget for FY25, the 5-year Capital Improvement Plan and the Marina Enterprise Fund Budget.

An updated copy of the budget message is included for your convenience in this backup.

NON AD VALOREM ASSESSMENTS

The backup for non-ad valorem assessments is included within this document and each assessment Resolution has an accompanying memorandum describing the assessment detail.

SPECIAL CONSIDERATIONS

Second Public Hearing Date:
The second public hearing will be held on **Thursday, September 19, 2024 at 5:01pm.**

Attachments

cc: Carolyn Stone, Deputy Town Manager
Department Directors

GENERAL FUND REVENUES AND EXPENDITURES

Budget Comparison

Fiscal Years 2024 - 2025

	FY2024 Budget	FY2025 Budget	FY24 vs. FY25 $ Difference	FY24 vs. FY25 % Change
Revenues				
Ad Valorem Taxes	$ 72,130,510	$ 79,745,500	$ 7,614,990	10.56%
Non Ad Valorem Taxes	6,678,000	6,780,000	102,000	1.53%
Licenses & Permits	5,331,000	5,463,500	132,500	2.49%
Intergovernmental	1,240,200	1,272,500	32,300	2.60%
Charges for Services	8,175,638	9,975,775	1,800,137	22.02%
Fines and Forfeitures	1,128,000	1,128,000	-	-%
Investment Earnings	685,386	1,864,484	1,179,098	172.03%
Miscellaneous Revenues	595,200	1,328,700	733,500	123.24%
Interfund Transfers	1,121,000	1,134,000	13,000	1.16%
Transfer From Fund Balance	1,100,000	3,260,000	2,160,000	196.36%
Transfer from Building Fund	6,627,997	7,228,090	600,093	9.05%
Total Revenues	**$ 104,812,931**	**$ 119,180,549**	**$ 14,367,618**	**13.71%**
Expenditures				
Department				
Legislative	$ 151,550	$ 151,550	$ -	-%
General Government	679,400	896,400	217,000	31.94%
Town Manager	1,364,823	1,395,960	31,137	2.28%
Town Clerk	447,374	397,771	(49,603)	(11.09%)
Advice and Litigation	390,000	731,000	341,000	87.44%
Human Resources	973,047	1,160,515	187,468	19.27%
Information Systems	4,420,178	4,673,237	253,059	5.73%
Finance	2,076,603	2,152,522	75,919	3.66%
Recreation and Tennis	2,474,528	2,797,014	322,486	13.03%
Planning/Building/Zoning	2,346,434	2,853,221	506,787	21.60%
Library	385,351	396,912	11,561	3.00%
Fire-Rescue	17,383,195	19,151,909	1,768,714	10.17%
Police	20,125,258	23,719,210	3,593,952	17.86%
Public Works	20,677,905	22,136,581	1,458,676	7.05%
Contingency	600,000	600,000	-	-%
Salary Savings	-	(500,000)	(500,000)	-%
Transfer to Other Funds				
Transfer to CIP	10,308,122	14,250,622	3,942,500	38.25%
Transfer to Coastal	5,791,205	5,791,205	-	-%
Transfer to Equipment Replacement Fund	-	2,000,000	2,000,000	-%
Transfer to Debt Service	5,679,013	5,846,518	167,505	2.95%
Transfer to Risk Fund	2,329,817	2,329,817	-	-%
Transfer to OPEB Trust Fund	789,128	828,584	39,456	5.00%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	-	-%
Total General Fund Expenditures	**$ 104,812,931**	**$ 119,180,549**	**$ 14,367,618**	**13.71%**

Pay-as-you-go Capital Improvement Plan
FY2025 Budget

Item #	Location	Accumulated Project Budget through FY24	FY2024 Available Balance as of 8/23/24	FY2025 Budget	FY2026 Estimated	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2025-2029 Total
Pavement Management									
	Town-Wide Paving Program	$ 6,325,524	$ 14,836	$ 4,000,000	$ 4,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	**$ 23,000,000**
	Canopy Drainage (N. County Rd)	$ 0	$ 0	$ 2,600,000	$ 1,400,000				**$ 4,000,000**
	Crosswalk Improvements	$ 1,000,000	$ 825,069						**$ -**
	Town-wide Sidewalk and Curb				$ 300,000	$ 300,000	$ 300,000	$ 300,000	**$ 1,200,000**
	Mast Arm Replacements	$ 116,155	$ 27,564		$ 1,000,000	$ 1,000,000			**$ 2,000,000**
	PHB Flashing Beacon @ Breakers/Via Bethesda								**$ -**
	Ibis Way & Island Rd Briddges				$ 200,000	$ 1,800,000	$ 150,000	$ 1,500,000	**$ 3,650,000**
Total Pavement Management		**$ 7,441,679**	**$ 867,469**	**$ 6,600,000**	**$ 6,900,000**	**$ 8,100,000**	**$ 5,450,000**	**$ 6,800,000**	**$ 33,850,000**
Drainage System									
1	D-2 Palmo Way	$ 396,370	$ 111,371			$ 450,000	$ 5,000,000	$ 5,000,000	**$ 10,450,000**
2	D-3 Tangier Avenue	$ 200,000	$ 139,900		$ 300,000		$ 590,000	$ 4,500,000	**$ 5,390,000**
3	D-8 Country Club Road	$ 1,675,683						$ 1,215,000	**$ 1,215,000**
4	D-12 Everglade Avenue	$ 1,345,832	$ 27,751						**$ -**
5	D-17 Clarendon Avenue	$ 179,786	$ 125,000	$ 6,750,000					**$ 6,750,000**
6	Stormwater Pumpstation Condition Assessment	$ 100,000						$ 120,000	**$ 120,000**
7	Resiliency Implementation				$ 100,000		$ 100,000		**$ 200,000**
8	Seagreass Surveys - Stormwater	$ 20,000	$ 5,089						**$ -**
9	Stormwater Pump/R&R	$ 200,778	$ 4,897	$ 125,000	$ 125,000	$ 125,000	$ 125,000	$ 125,000	**$ 625,000**
10	Minor Drainage Improvements	$ 350,000	$ 143,698	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	**$ 250,000**
11	Structural Upgrades				$ 100,000	$ 700,000	$ 330,000	$ 60,000	**$ 1,190,000**
12	Fuel System Upgrades				$ 80,000	$ 500,000			**$ 580,000**
13	Wet Well Light Upgrades				$ 70,000	$ 430,000			**$ 500,000**
14	Pump Can Rehabilitation/ Replacement			$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	**$ 2,000,000**
Total Drainage System		**$ 4,468,449**	**$ 557,706**	**$ 7,325,000**	**$ 1,225,000**	**$ 2,655,000**	**$ 6,595,000**	**$ 11,470,000**	**$ 29,270,000**
Sanitary Sewer System									
1	A-4 The Breakers	$ 912,000	$ 180,650						**$ -**
2	A-5 Royal Poinciana Way (S of S-2)			$ 2,500,000					**$ 2,500,000**
3	A-6 Royal Palm Way/Intracoastal	$ 2,490,802	$ 36,134						**$ -**
4	A-39 Phipps Park	$ 1,847,250	$ 1,453,992	$ 298,000					**$ 298,000**
5	A-41 Palm Beach Par 3 Golf Course					$ 140,000	$ 3,113,200		**$ 3,253,200**
6	A-42 Bellaria Condominium	$ 80,000	$ 80,000		$ 120,000	$ 3,307,500			**$ 3,427,500**
7	A-43 Atriums of Palm Beach	$ 90,000	$ 90,000	$ 130,000	$ 3,239,400				**$ 3,369,400**
8	E-3 Garden Road (trail)							$ 796,900	**$ 796,900**
9	E-5 Country Club Drive	$ 1,400,715	$ 370,731						**$ -**
10	E-6 Tangier Avenue	$ 2,277,063	$ 446,144						**$ -**
11	E-7 North Lake Way (Next to D-4)			$ 173,000	$ 691,400				**$ 864,400**
12	E-11 El Vedado Way				$ 120,000			$ 1,162,500	**$ 1,282,500**
13	E-13 Clarendon Ave (Ejector Station)			$ 350,000					**$ 350,000**
14	E-19 Mar a Lago				$ 190,000	$ 740,000			**$ 930,000**
15	S-2 Royal Poinciana Way (N of A-5)	$ 100,000	$ 71,262	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	**$ 250,000**
16	Ejector Stations - 21 in Total		$ 10,041	$ 100,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	**$ 8,100,000**
17	I and I Implementation	$ 2,851,508	$ 96,121	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	**$ 1,000,000**
18	Wastewater Pumpstation Condition Assessment	$ 180,000	$ 4,900						**$ -**

Pay-as-you-go Capital Improvement Plan (continued)
FY2025 Budget

Item #	Location	Accumulated Project Budget through FY24	FY2024 Available Balance as of 8/23/24	FY2025 Budget	FY2026 Estimated	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2025-2029 Total
19	Resiliency Implementation			$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	**$ 500,000**
20	Wastewater Pump/R&R	$ 110,000	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000	**$ 125,000**
21	Sanitary Sewer Air Release Valve R&R	$ 100,000	$ 60,957	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	**$ 50,000**
Total Sanitary Sewer System		**$ 12,439,338**	**$ 2,900,932**	**$ 3,936,000**	**$ 6,745,800**	**$ 6,572,500**	**$ 5,498,200**	**$ 4,344,400**	**$ 27,096,900**
Town Facilities									
1	Bradley Park Restrooms & Tea House							$ 20,000	**$ 20,000**
2	Central Fire Station / EOC	$ 149,000	$ 42,162		$ 200,000			$ 500,000	**$ 700,000**
3	Phipps Ocean Park Lifeguard Building	$ 150,000	$ 56,972						**$ -**
4	Pinewalk Transfer Station			$ 35,000					**$ 35,000**
5	Police Department	$ 410,000	$ 28,480		$ 1,500,000		$ 300,000	$ 150,000	**$ 1,950,000**
6	Public Works Facility	$ 1,977,766	$ 372,665					$ 150,000	**$ 150,000**
7	Skees Road Storage			$ 280,000					**$ 280,000**
8	Skees/Okeechobee Landfill		$ 20,220	$ 200,000					**$ 200,000**
9	South Fire Station			$ 300,000	$ 2,270,000				**$ 2,570,000**
10	Town Hall	$ 21,552	$ -		$ 200,000			$ 170,000	**$ 370,000**
11	6th Street Facility/Old Purchasing					$ 2,200,000			**$ 2,200,000**
12	Royal Poinciana Way Median	$ 200,000	$ -						**$ -**
13	Central Fire Fuel Tank	$ 2,914,698	$ 473,830						**$ -**
14	North Fire Station	$ 17,596,769	$ 1,166,268						**$ -**
15	Midtown Beach Linear Park	$ 470,000	$ 80,000			$ 80,000	$ 3,000,000		**$ 3,080,000**
16	Phipps Park Tennis Resurface and Fence Replacement	$ 350,000	$ 394,000						**$ -**
17	Seaview Tennis and Recreation Center	$ 13,397,523	$ 85,704		$ 135,000	$ 150,000			**$ 285,000**
Total Town Facilities		**$ 37,637,308**	**$ 2,720,302**	**$ 815,000**	**$ 4,305,000**	**$ 2,430,000**	**$ 3,300,000**	**$ 990,000**	**$ 11,840,000**
General Engineering Services			$ 27,555	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	**$ 1,000,000**
Water Feasibility Study		$ 696,330	$ -	$ 75,000					**$ 75,000**
CIP Expenditures - Subtotal			**$ 7,073,964**	**$ 18,951,000**	**$19,375,800**	**$19,957,500**	**$ 21,043,200**	**$ 23,804,400**	**$103,131,900**
Town Wide Undergrounding Transfer - Sales Tax			$ 500,000	$ 500,000					**$ 500,000**
Water Main Improvements			$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	**$ 5,000,000**
Expenditures/Encumbrances to date			$ 30,781,657						**$ -**
CIP Expenditures			**$39,355,621**	**$ 20,451,000**	**$20,375,800**	**$20,957,500**	**$ 22,043,200**	**$ 24,804,400**	**$108,631,900**

Pay-as-you-go Capital Improvement Plan (continued)
FY2025 Budget

Item #	Location	Accumulated Project Budget through FY24	FY2024 Available Balance as of 8/23/24	FY2025 Budget	FY2026 Estimated	FY2027 Estimated	FY2028 Estimated	FY2029 Estimated	FY2025-2029 Total
REVENUES									
	General Fund Transfer		$ 10,308,122	$ 14,250,622	$ 13,000,000	$ 13,500,000	$ 14,500,000	$ 15,000,000	**$ 70,250,622**
	Transfer from Building Fund			$ 60,000	$ 834,000	$ 440,000	$ 60,000	$ 194,000	**$ 1,588,000**
	Transfer from Debt Service Fund		$ 1,000,000	$ -	$ -	$ -	$ -	$ -	**$ -**
	Transfer from Marina Fund		$ -	$ 4,000,000	$ -	$ -	$ 6,000,000	$ 6,000,000	**$ 16,000,000**
	Water Main Improvements		$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	**$ 5,000,000**
	Grants		$ 1,043,000	$ -	$ -	$ -	$ -	$ -	**$ -**
	Interest		$ 2,500,000	$ 2,000,000	$ 1,250,000	$ 1,000,000	$ 500,000	$ 500,000	**$ 5,250,000**
	1 Cent Sales Tax		$ 500,000	$ 500,000	$ -	$ -	$ -	$ -	**$ 500,000**
Capital Improvement Program Revenues			**$ 16,351,122**	**$ 21,810,622**	**$ 16,084,000**	**$ 15,940,000**	**$ 22,060,000**	**$ 22,694,000**	**$ 98,588,622**
	Surplus/(Deficit)		$ (23,004,499)	$ 1,359,622	$ (4,291,800)	$ (5,017,500)	$ 16,800	$ (2,110,400)	**$(10,043,278)**
	Beginning Reserve Balance		$ 23,782,707	$ 778,208	$ 2,137,830	$ (2,153,970)	$ (7,171,470)	$ (7,154,670)	
	Ending Reserve Balance		$ 778,208	$ 2,137,830	$ (2,153,970)	$ (7,171,470)	$ (7,154,670)	$ (9,265,070)	

Marina Enterprise Fund

Revenue and Expense Summary

	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2024 Adjusted*	FY2024 Projected	FY2025 Budget	% Change
Revenues							
Annual/Seasonal Leases	6,187,165	11,202,114	13,262,000	13,262,000	9,555,000	9,850,000	(25.73%)
Transient Rental	3,803,573	3,235,785	1,750,000	1,750,000	3,560,000	3,670,000	109.71%
Electricity	497,913	683,447	650,000	650,000	650,000	650,000	-%
Waiting List Applic Fee	-	70,000	-	-	20,000	20,000	100.00%
Merchandise	-	-	20,000	20,000	3,000	3,000	(85.00%)
Interest Earnings	(256,291)	749,916	250,000	250,000	950,000	500,000	100.00%
Sales Tax Commissions	360	360	-	-	360	-	-%
Miscellaneous Revenue	1,360	(0)	-	-	-	-	-%
TOTALS	**10,234,080**	**15,941,623**	**15,932,000**	**15,932,000**	**14,738,360**	**14,693,000**	**(7.78%)**
Expenses							
Salaries and Wages	331,246	390,247	457,400	457,400	407,500	485,714	6.19%
Employee Benefits	189,419	189,126	208,058	208,058	202,454	237,924	14.35%
Contractual	1,896,110	2,467,490	2,914,704	2,983,331	2,377,320	2,698,859	(7.41%)
Commodities	47,355	54,197	53,700	55,250	23,356	53,700	-%
TOTALS	**2,464,130**	**3,101,060**	**3,633,862**	**3,704,039**	**3,010,630**	**3,476,198**	**(4.34%)**
Over/(Under) Expenses	7,769,950	12,840,563	12,298,138	12,227,961	11,727,730	11,216,802	
Depreciation	(1,650,358)	(1,800,390)	(1,723,069)	(1,723,069)	(1,723,069)	(1,718,888)	
Capital Expenses	(4,761,696)	(43,323)	(81,725)	(84,393)	-	(623,125)	
Reclass to Capital Assets	4,761,696	-	-	-	-	-	
Contingency	-	-	(185,883)	(185,883)	-	(173,680)	
Transfer to General Fund	(511,665)	(620,465)	(1,096,000)	(1,096,000)	(1,096,000)	(1,109,000)	
Transfer to TWUU Fund	(2,600,000)	(2,600,000)	(4,100,000)	(4,100,000)	(4,100,000)	(6,000,000)	
Transfer to Capital (307)	-	-	-	-	-	(4,000,000)	
Pension/OPEB Expense	(406,926)	(33,993)	-	-	-	-	
Debt Service Costs	(677,043)	(675,006)	(1,992,463)	(1,992,463)	(1,992,463)	(1,996,244)	
M & I Reserve (1% Revenue)	-	-	(158,217)	(158,217)	(158,217)	(141,930)	
Total Revenues Over/(Under) Expenses	1,923,958	7,067,386	2,960,781	2,887,936	2,657,981	(4,546,064)	
Beginning Net Assets	12,006,656	13,930,615	20,998,001	20,998,001	20,998,001	23,655,982	
Ending Net Assets	**13,930,615**	**20,998,001**	**23,958,782**	**23,885,937**	**23,655,982**	**19,109,917**	

RESOLUTION NO. 100-2024

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, ADOPTING THE PROPOSED MILLAGE RATE NECESSARY TO FUND THE TENTATIVE GENERAL (OPERATING) FUND BUDGET FOR THE 2024 - 2025 FISCAL YEAR.

WHEREAS, Section 200.065, Florida Statutes, requires among other things that the Town Council of the Town of Palm Beach adopt a proposed millage rate necessary to fund the tentative General (Operating) Fund Budget after notice and public hearing, prior to adopting final millage rate or final budget; and

WHEREAS, the Town Council has conducted a public hearing on the tentative General (Operating) Fund proposed millage rate and budget as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, as follows:

<u>Section 1.</u> The Town Council of the Town of Palm Beach hereby adopts the following proposed ad valorem tax millage rate as being necessary to fund a tentative budget for the Fiscal Year beginning October 1, 2024, and ending September 30, 2025:

1) The millage rate for nonexempt taxable property within the Town of Palm Beach shall be 2.6110 mills for operational purposes.

Section 2. The following information is set forth as required by Section 200.065 (2) (d), Florida Statutes:

The millage rate levied herein is 10.6% more than the "rolled-back rate" of 2.3608 mills.

Section 3. The proposed millage rate adopted herein shall be subject to review and re-computation by the Town Council of the Town of Palm Beach prior to or at the time of adoption of the final budget for the Town following a public hearing to be conducted at 5:01 P.M., Thursday, September 19, 2024, in the Town Council Chambers, 360 South County Road, Palm Beach, Florida.

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
	Lew S.W. Crampton, Town 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

Budget Message

Town of Palm Beach / FY 2025 Tentative Annual Budget

360 South County Road | Palm Beach, FL 33480 Phone: 561-838-5400 https://www.townofpalmbeach.com

Town of Palm Beach, Florida

September 11, 2024

Honorable Mayor, Town Council and Residents of the Town of Palm Beach,

Each year the Directors and I start the budget process by conducting a thorough review of Town operations and available resources, while looking for improved ways to meet the needs and expectations of the community.

The proposed FY2025 budget is the result of Town Management and department efforts to improve efficiency and apply lean principles town-wide. Once adopted, staff will carefully review each expense to ensure it is still necessary, can be deferred, can be managed more efficiently, or is being made in the most cost-effective way.

The Town Team found efficiencies where possible and produced a $6 million surplus in FY2023. The majority of this surplus has been earmarked for projects in fiscal years 2024 and 2025. These projects included Phipps Ocean Park, Public Safety radios and replacement of the Enterprise Resource Planning (ERP) software. For FY2025, we are proposing a budget which contains additional staffing to meet operational and service needs of the community as outlined by the Town Council and members of Town staff. Inflation continues to pose challenges to controlling costs, particularly material and labor costs for capital projects. More detail on proposed expenditures and revenues are contained later in the summary.

This year staff has been busy implementing new initiatives and working on many significant projects. These include:

- For the first time ever, the Town has been awarded the Top Workplaces Award by the SunSentinel. This year, based on the scores of our annual employee engagement survey, the Town scored high enough against national benchmarks to be recognized along with 138 other South Florida businesses. Only one other municipality earned this award in 2024.
- The Office of Risk Management is one of three recipients of a new award program, the 2023 Florida Municipal Insurance Trust (FMIT), administered by the Florida League of Cities (FLC), recognized the Town of Palm Beach's successful insurance processes, risk management efforts and other proactive measures that improve the quality of life in the Town community and working environment. The Town specifically received the Risk & Safety Award, which recognizes the implementation of FMIT Risk & Safety Management frameworks with proven results.
- The IT Department continues to update cybersecurity measures while maintaining and upgrading the IT infrastructure; plus supporting the Town staff.
- The Procurement and Contract Management Division was the recipient of the National Procurement Institute Achievement of Excellence in Procurement Award in 2023. This prestigious annual award is earned by those organizations that demonstrate excellence by obtaining a high score based on criteria designed to measure innovation, professionalism, productivity, e-procurement, and leadership

attributes of the procurement organization. The Town was one of one hundred seventy-eight organizations nationwide to achieve this award. In addition, the Division was the recipient of the Florida Association of Public Procurement Officer's Award of Excellence in Public Procurement for the third time in a row in 2023. Only twenty-seven Florida public procurement agencies were awarded this honor.

- Planning, Zoning and Building (PZB) Department staff and consultants have continued to work on reviewing code reform opportunities. The Planning & Zoning Commission is reviewing proposed changes to the R-B Zoning district (the largest single-family home district), proposed changes to the midtown commercial districts and they are ready to start on the south end multi-family districts next. Code review, in general, has been proceeding slower than expected, due to the changes in State laws and the need to process the Comp Plan update at this time.
- The 2024 Comprehensive Plan Update (formally called the Evaluation and Appraisal Review) has been underway for a year and half. The Comprehensive Plan has proceeded through the Planning & Zoning Commission and presented formally to the Town Council on August 12, 2024. The plan will undergo three reviews by the Town Council before the Transmittal hearing by the Local Planning Agency (LPA) and the Town Council.
- PZB along with Public Works, Police, Finance and IT implemented a new permitting software system that went live April 2024, this will help streamline the building permit process and integrate data between departments.
- The Corradino Traffic & Parking Study, commissioned by the Town Council more than a year ago, was finalized in July 2024. The study includes both 2023 and 2024 traffic counts, reviews of numerous valet programs, a study of existing public and private parking and proposed changes to the on-site parking requirements under the Zoning code.
- The Town-wide undergrounding project is expected to finish construction of Phases 6 North and South during FY25. During FY25 work will continue on Phases 7 North, 7 South and Phase 8. The entire project is expected to be completed in 2027. Paving will be done as each phase is completed.
- The Town is in negotiations with West Palm Beach and Lake Worth Beach on who will be the Town's next water provider.
- We are expanding the number of police officers as high visibility community contacts to increase interaction with residents, businesses, schools, and religious institutions in Town.
- Police are leading the efforts for the Town's proposed comprehensive parking plan.
- Construction on the North Fire-Rescue station will be completed by the end of this calendar year. .
- The Mandel Recreation Center is on pace for another record year in revenues.
- Seaview Park and Phipps Ocean Tennis Centers' revenues are ahead of last year's record pace. The Seaview Tennis Center will be closed for two months this summer for renovations.
- Marina revenues remain strong with a noted increase in transient dockage reservations.
- Golf revenues are slightly ahead of last year's record levels.

General Fund

FY25 General Fund Revenues

Property Taxes

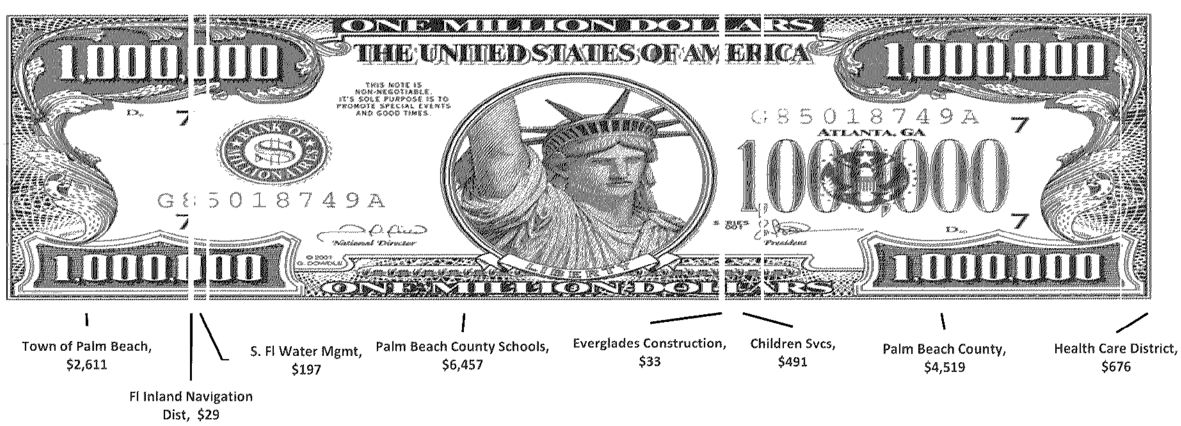
FY24 Final Property Taxes

The General Fund is the only fund to directly use property taxes as a revenue source. Property taxes (ad valorem taxes) represent the largest revenue source. The Town's portion of the total millage rate in FY2024 was 17.4%. This means for every $100 paid in taxes only $17.39 stays in the Town.

Below are the taxing districts and the adopted millage rates for FY2024 with the total amount of taxes paid to each of the districts by Palm Beach Property owners. The biggest beneficiaries of Town of Palm Beach property owners' taxes are Palm Beach County and Palm Beach County School District collecting 73.1% of all taxes paid in the Town followed by the Town of Palm Beach at 17.4% with the other taxing districts making up the balance of 9.5%.

Taxing Authority	FY24 Adopted Millage Rates	Taxes Per $1 Million Value	% of Total Tax Bill	Total Taxes Paid by Palm Beach Property Owners
Palm Beach County School District	6.4570	$ 6,457	43.01%	$ 186,948,597
Palm Beach County	4.5188	$ 4,519	30.10%	$ 130,832,170
Palm Beach	2.6110	$ 2,611	17.39%	$ 75,595,909
Health Care District	0.6761	$ 676	4.50%	$ 19,575,027
Children Services	0.4908	$ 491	3.27%	$ 14,210,062
South Florida Water Mgmt	0.1974	$ 197	1.31%	$ 5,715,294
Everglades Construction	0.0327	$ 33	0.22%	$ 946,758
Florida Inland Navigation	0.0288	$ 29	0.19%	$ 833,842
Grand Total	**15.0126**	**$ 15,013**	**100.00%**	**$ 434,657,660**

The total taxes paid per million of taxable value in the Town in FY24 was $15,013 a decrease of $483 from FY23. Of that amount, $2,611 stayed in the Town to pay for services and the remaining $12,402 went to other taxing districts. A breakdown by taxing district for a $1 million homesteaded property using the FY24 tax rates is shown on the next page.



FY25 Millage Rate

Below is a millage rate table that shows the FY25 proposed rate versus the FY24 millage rate. The proposed FY25 millage rate of 2.6110 represents a 0.00% reduction from FY24 and a $79 increase in taxes per million for homesteaded properties and a $161 increase for non-homestead properties based on the 10% cap, as defined by State law, for these properties.

	FY2024 Millage Rate	FY2025 Millage Rate $0 Increase for Homestead
Millage Rate	2.6110	2.6110
Tax Revenue	$ 72,130,503	$ 79,745,500
Revenue Increase over FY24	n/a	$ 7,614,997
Millage % Increase/Decrease vs. FY24	n/a	-%
Homestead Value Increased by 3.0%	$ 1,000,000	$ 1,030,000
Town Taxes	$ 2,480	$ 2,559
Increase/(Decrease) over FY24	n/a	$ 79
Non-Homestead Tax Increase (Decrease) Max 10%	n/a	$ 249

The State of Florida requires the Town to calculate a rolled-back millage rate. The rolled-back rate is defined as the millage rate which provides the same property tax revenue for each taxing authority as was levied during the previous year (exclusive of new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, deletions). The rolled-back millage rate currently is 2.3608. This millage would represent a 9.6% decrease from the FY24 millage and would provide the homestead property owner a $166 per million reduction in taxes. The proposed millage rate for FY25 represents a 10.6% increase over the rolled-back rate.

Revenues

The FY24 revenue budget estimates were conservative. For FY24 to date, some of the revenue sources are exceeding budget expectations. The FY25 proposed revenues represent a moderate increase over FY24. The revenue budget by type for the General Fund for FY25 compared to FY24 is shown on the table below:

Revenue	FY2024	FY2025	FY24 vs. FY25 Difference	% Change
Ad Valorem Taxes	$ 72,130,510	$ 79,745,500	$ 7,614,990	10.56%
Non Ad Valorem Taxes	6,678,000	6,780,000	102,000	1.53%
Licenses & Permits	5,331,000	5,463,500	132,500	2.49%
Intergovernmental	1,240,200	1,272,500	32,300	2.60%
Charges for Services	8,175,638	9,975,775	1,800,137	22.02%
Fines and Forfeitures	1,128,000	1,128,000	-	-%
Investment Earnings	685,386	1,864,484	1,179,098	172.03%
Miscellaneous	595,200	1,328,700	733,500	123.24%
Transfers from the Enterprise Funds	7,748,997	8,362,090	613,093	7.91%
Transfers from unassigned fund balance for Contingency and Compensated Absences	1,100,000	3,260,000	2,160,000	196.36%
Total Revenues	**$ 104,812,931**	**$ 119,180,549**	**$ 14,367,618**	**13.71%**

Significant highlights for General Fund FY25 revenues include:

- The Property Appraiser's Preliminary Certification issued July 1, 2024, showed existing property taxable values in the Town have risen 11.28% over the prior year. The total taxable value is $32,149,560,525.

- The amount included for property tax represents the taxes generated from millage rate of 2.6110 that represents a $79 increase per million for homestead property owners.
- The Non Ad Valorem tax revenue has increased slightly based on current trends.
- The small increase in Licenses and Permits is due to current activity expected to continue into FY25.
- The Intergovernmental revenue increase is due to improvements in State sales tax receipts.
- Charges for services increased due to additional paid parking associated with the Town's comprehensive parking plan and recreation fees anticipated to increase with historically high levels of usage
- Fines and forfeiture revenue remained level based on current trends.
- Investment earnings have increased based on the current interest rate environment.
- The transfers from the Enterprise Funds represent a transfer of $25,000 from the Par 3 Golf Course enterprise fund, a transfer of $1,109,000 from the Marina Fund which represents General Fund allocated costs of services such as Finance, People and Culture, Town Manager and Public Works. The transfer from the Building Enterprise Fund of $7,228,090 represents allocated costs of General Fund services provided for the building permit process. This amount was originally estimated conservatively when the fund was established.
- Transfers from fund balance represent transfers for Contingency, the compensated absence payouts for the year and a transfer to the Equipment Replacement Fund for the Town's new Enterprise Resource Planning (ERP) software.

General Fund Expenditures

General Fund expenditures have increase by 13.71% from FY24. The details by expenditure category are shown in the table below.

Expenditure Category	FY2024	FY2025	FY24 vs. FY25 Difference	% Change
Salary and Wages	$ 33,335,047	$ 36,922,812	$ 3,587,765	10.76%
Pension Benefits	12,591,687	14,543,944	1,952,257	15.50%
Other Employee Benefits	8,760,746	9,814,479	1,053,733	12.03%
Contractual	15,090,034	16,498,487	1,408,453	9.33%
Commodities	2,102,506	2,210,727	108,221	5.15%
Depreciation/Capital Outlay	2,419,403	3,055,027	635,624	26.27%
Subtotal Operating Expenditures	**74,299,423**	**83,045,475**	**8,746,052**	**11.77%**
Library	385,351	396,912	11,561	3.00%
Transfer to the Risk Insurance Fund	2,329,817	2,329,817	-	-%
Transfer to Capital Improvement Program	10,308,122	14,250,622	3,942,500	38.25%
Transfer to Equipment Replacement Fund	-	2,000,000	2,000,000	100.00%
Transfer to the Debt Service Fund	5,679,013	5,846,518	167,505	2.95%
Transfer to Coastal Management Fund	5,791,205	5,791,205	-	-%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	-	-%
Salary Savings	-	(500,000)	(500,000)	-%
Contingency	600,000	600,000	-	-%
Subtotal Transfers and Contingency	**30,513,508**	**36,135,074**	**5,621,566**	**18.42%**
Total General Fund	**$ 104,812,931**	**$ 119,180,549**	**$ 14,367,618**	**13.71%**
FTE Totals	**370.919**	**384.129**	**13.21**	**3.44%**

Highlights for General Fund expenditures are as follows:

Total operating expenditures increased $8,746,052 or 11.77% from FY24. Total transfers and other expenses increased $5,621,566 or 18.42%. Details of the changes are as follows:

Operating Expenditures:

- Tentatively, $3,587,765 has been earmarked to pay for increased salary and wages, and the increase in FTEs allocated to the General Fund of 12.21 (see full description later in the document). The increase also includes merit and step increases and a cost-of-living lump sum payment (COLA). In 2022, the Town adopted a policy using the Social Security COLA calculation as the method to determine the annual COLA rather than focusing on a one-month snapshot, which could result in abnormal spikes. We use the average of the CPI index for the Miami-Ft. Lauderdale-West Palm Beach area for the last three reporting periods. (This CPI index is reported every other month).
    - Using this methodology the COLA for FY25 would be 5.0%. Included in this proposed budget is a 5% non-pensionable lump sum payment. Paying out 5% as a non-pensionable lump sum would help curb any impacts to the pension fund and assist in keeping salaries in line with the assumptions in the actuarial forecasts.
- We are also including market adjustments for Police and Fire-Rescue personnel to ensure they remain at the 85th percentile and a 3% market adjustment for General Employee ranges to maintain internal equity and market competitiveness. Additional information regarding compensation changes can be found later in this message under "Compensation Update".
- The total annual required contribution for the defined benefit plan (DB) and defined contribution (DC) pension benefits increased in the general fund by a total of $1,952,257 due to investment losses in FY22 and plan changes in FY24.
- Other employee benefit costs increased by $1,053,733 or 12.03%. Total Town funding for health insurance increased by $774,047 with $732,562 of the increase allocated to the General Fund. Health Insurance costs are calculated and then allocated throughout the budget on a per Full-Time Equivalent (FTE) basis. The health costs per FTE for FY25 are $14,932.
- FICA tax increased by $252,273 due to the increase in the salary budget. The Longevity/Bonus program increased slightly, $1,954. New employees are not eligible for bonus until they have worked for the Town for 5 years.
- Included in Other Employee Benefits is the Transfer to the OPEB trust. The transfer to the OPEB trust fund increased by $39,456.
- The increase in contractual costs, $1,408,453, is mainly due to increases associated with anticipated CPI increases for contract renewals. The largest increase is in the advice and litigation division, of $341,000. This increase is to budget closer to current spending trends. Other large increases include Sanitary Sewer Treatment and Disposal, 113,819 and Recreation Programs, $62,000.
- The increase in commodities of $108,221 is related to higher fuel costs/usage, $105,962, vehicle maintenance, $26,850, cleaning supplies and other supply budget increases and decreases.
- Depreciation/Capital outlay costs increased $635,624.
- The funding for the Four Arts Library will increase by $11,561. This funding is now tied to CPI or 3% whichever is lower.

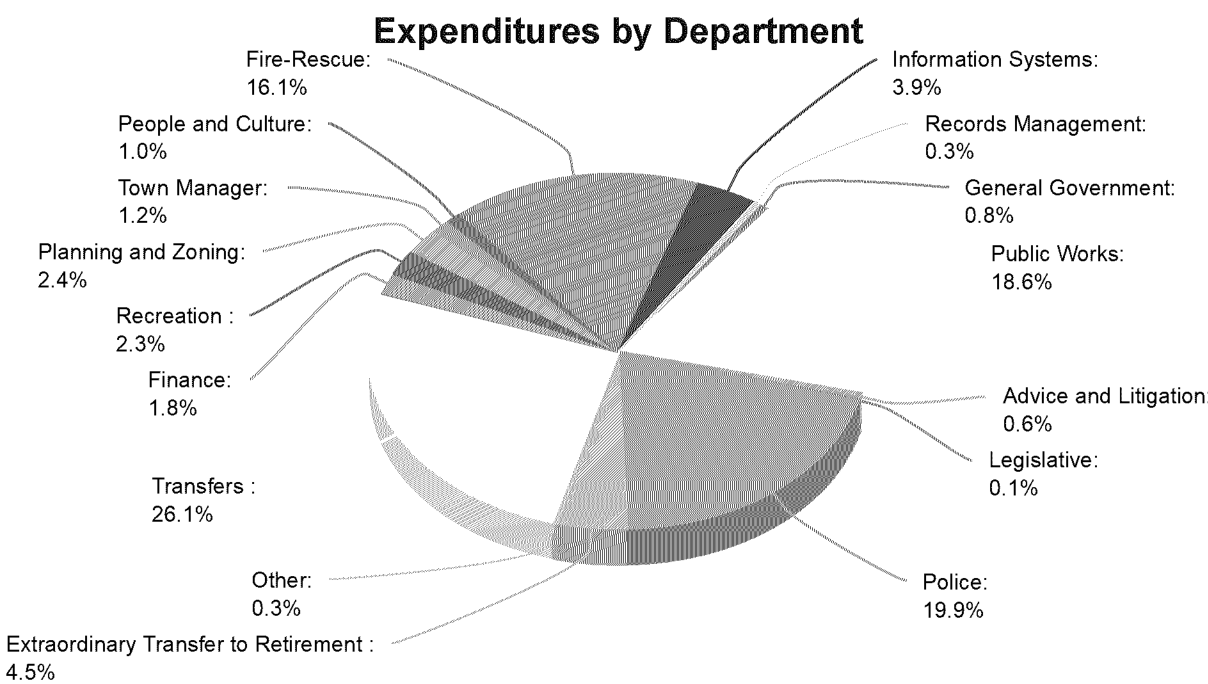
Transfers and Other:

- The transfer to the Risk Fund remained the same due to $431,643 increase to fund balance in FY23.

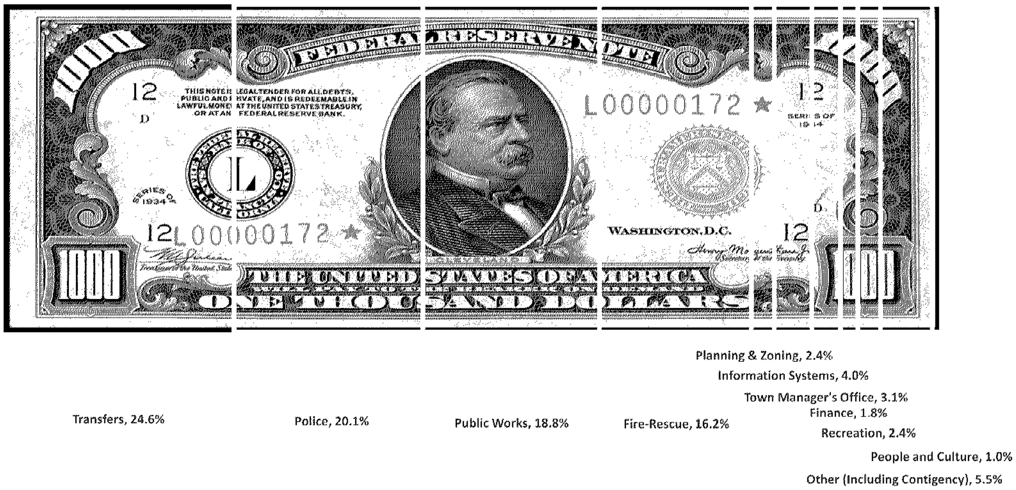
- The annual transfer to the Capital Improvement Fund (CIP) increased by $3,942,500 or 38.25% over FY24. At the July 2024 Budget meeting, Town Council decided to keep the millage rate constant and use the additional revenue to fund the N. County Road Canopy Drainage project. This additional revenue was $2.2 million of the total transfer from the General Fund. Other large projects in FY25 include, D-17 Drainage Pump Station and A-5 Sanitary Sewer Pump Station. Other projects funded from prior year transfers will also be worked on by Public Works in FY25. The Marina Fund has transferred $4 million into the CIP fund in FY25 to fund paving as each phase of undergrounding is completed.
- The transfer to the debt service fund increased by $167,505.
- Coastal funding remained the same. The transfer will provide funding for the annual coastal operations plus Phipps Ocean Park/Reach 7 Beach Nourishment Project and Reach 8 Dune/Beach Construction. The revenues reflect what the Town would be reimbursed for through the federal and state agencies. Please see the Coastal Budget section for more information about the budget and forecasted expenditures and revenues.
- The extraordinary transfer to the retirement fund to accelerate improvements to the UAAL remained at $5,420,000.
- Contingency is funded at the same amount as last year. Absent extraordinary unforeseen circumstances, this amount should be enough to cover unexpected expenditures.

Departmental Expenditures

The three largest departments, Police, Fire-Rescue and Public Works, account for over 54.6% of the Town budget. The transfers mentioned on the prior page account for another 30.6%, for a total of 85.2% of the total Town budget. All other general government and administrative departments make up the balance of 14.8%. The charts below and on the next page provide a graphic example of expenditures by each department and transfer.



How each $1,000 of Town Property Tax Revenue is spent



Fund Balance

The General Fund Unassigned Fund Balance as of September 30, 2023, was $33,048,585. This amount was $3,230,706 above the policy-required minimum. The FY25 budget includes a transfer of $600,000 from fund balance to fund the contingency. Estimated compensated absence payouts totaling $660,000 will be paid from the reserve for compensated absences. Total excess reserves in the Town's remaining funds as of September 30, 2023, were $13,220,583.

For FY24, revenues are exceeding the budget estimates and are at 100.3% through July, and expenditures are in line with budget estimates at 83.3%.

Compensation Update

People & Culture is in the process of conducting the regular annual market assessment for public safety to ensure that the Town's pay ranges remain at the 85th percentile. All Sworn and certified positions will be included in this study. Added benefit incentives for sworn and certified are also under review to ensure that the Town can match other municipal competitors.

Thirty-Three (33) percent of all General employee positions have been studied and the majority required some adjustments to the scale and/or incumbent's salaries. It bears emphasizing that the current market for talent in the public sector is highly competitive, and if the Town wishes to attract and retain exceptional employees, such studies and adjustments will be required over the coming months/years. As planned in FY24, another thirty-three (33) percent of positions will be reviewed in the coming year.

People & Culture is also recommending that the general employee salary scales be adjusted upwards by 3% to avoid pay crowding at the top of each scale.

Personnel Complement

Total FTE includes full time employees and part time no benefits employees (PTNB). The total personnel complement (for all funds Townwide) for FY25 is 384.129 full-time equivalent personnel (FTE), which is a net increase of 13.210 FTE from the adopted FY24 budget. The additional FTE's included in the FY25 budget do not include the FTE's approved by Council to support the additional needs of Phipps Ocean Park once the construction is complete. The increase of 13.21 FTEs in FY25 is made up of the following changes in full-time and part-time positions:

Department	Roles	# FTEs	Comments
Fire Prevention	Administrative Assistant	0.250	Part Time to Full Time
Fire Prevention	Fire Inspector	1.000	Increased Demand
Fire Department	Firefighter/Paramedic	4.000	Increase Resiliency for Absences
People and Culture	Administrative Assistant	1.000	Increased P&C Programs and Digitization
Police Department	Police Sergeant	2.000	Increased security
Police Department	Crime Scene Evidence Manager	-1.000	Reclassified to Sergeant Position
Police Department	Police Officer	1.000	Increased security
Police Department	Parking Enforcement Officer	3.000	Increased Enforcement
Information Technology	IT Project Manager	1.000	ERP Implementation
Recreation	Tennis Manager	1.000	Improve Management Efficiency & Financial Performance
Recreation	Part-time Employees	(0.040)	Annual Adjustment
Total FTE additions		**13.210**	

Other Funds

Below are highlights from the budgets for other Town funds. Additional information can be found at the tabs in the back of the Budget Document behind the General Fund information. The Town's other funds include Special Revenue, Debt Service, Capital Improvement Funds, Enterprise Funds (Marina, Par 3 Golf Course and Building Enterprise Fund), Internal Service Funds (Health, Risk, Equipment Replacement), and Trust Funds (Pension and OPEB Trust).

Special Revenue Fund (122) Town-wide Underground Utility Project

The Town-wide Underground Utility Project fund accounts for the project costs and associated assessments and borrowings for the project. During FY25, we expect to complete Phases 6 North and South. During FY25 work will continue on Phases 7 North, 7 South, and Phase 8. The entire project is expected to be completed in 2027.

In the FY24 budget a $4.1 million transfer of Marina surplus funds was approved to offset prior project deficits. This transfer has been increased to $6.0 million in the FY25 budget.

Debt Service Funds (205, 206)

The Debt Service Funds provide for the payment of principal and interest on the Town's outstanding bonds.

The 2013, 2016A and 2019 Series Revenue Bond debt service is funded from non-ad valorem revenues. A portion of the debt service payment is funded through the Par 3 Enterprise Fund for the Town's portion of the golf course and clubhouse renovation ($183,999), and a portion is funded through the Coastal Management Fund ($508,760). The non-ad valorem revenue transfer from the General Fund for FY25 is $5,846,518.

The 2016B Series Revenue Bonds debt service appropriation of $725,188 is funded through non ad valorem assessments on the property owners within the Worth Avenue Assessment District.

The Town has issued General Obligation bonds for the Underground Utility Project. These bonds shall be payable first from the Underground Utility Project special assessments and, to the extent the assessments are insufficient to pay debt service or not assessed, ad valorem taxes will be levied and collected on all taxable property in the Town to pay principal and interest on the bonds as they become due and payable. Total debt service for FY25 on these bonds will be $3,847,605 and is included in the Town-wide Underground Utility project fund.

In 2020, the Town issued non ad valorem debt totaling $31,000,000 through a bank loan for the Marina construction project at an interest rate of 2.25%. The debt service for FY25 will be $1,996,244 and paid through the Marina fund.

The Town's outstanding debt as of September 30, 2024, is shown on the table on below:

Year Issued	Outstanding Principal Balance September 30, 2024		Purpose
2016A	$	34,165,000	First Phase of the ACIP and Refund Outstanding Debt
2016B	$	8,770,000	Worth Avenue Commercial District Project
2013	$	1,470,000	Remaining Balance on Second Phase of ACIP
2018	$	49,870,000	General Obligation Bonds for Townwide Undergrounding Project
2019	$	46,980,000	Taxable Refunding Revenue Bonds for Second Phase of the ACIP
2019	$	3,895,000	Refunding of Remaining Balance of First Phase of ACIP Debt
2020	$	26,980,000	Marina Loan
2021	$	7,915,000	General Obligation Bonds for Townwide Undergrounding Project
Total	**$**	**180,045,000**	

As of September 30, 2024, the Town's net bonded debt will amount to 11.2% of the legal limit of $1,607,478,026 (5% of preliminary FY25 taxable value of $32,149,560,525).

Capital Project Funds (307, 309, 311)

Capital Improvement Fund

For FY25, the following items totaling $20,451,000 are included in the Capital Improvement Fund (307):

- Town-wide paving - $4,000,000
- N. County Canopy Drainage - $2,600,000
- Drainage Improvements – $7,325,000
- Sanitary Sewage System Improvements – $3,936,000
- Town Facility Improvements - $815,000
- Water main improvements (WPB) – $1,000,000 (Funded by West Palm Beach)
- General Engineering Services – $200,000
- Water Feasibility - $75,000
- Transfer to Undergrounding Fund (One Cent Sales Tax) - $500,000

The transfer from the General Fund to the Capital Improvement Fund is $14,250,622 and increased by $3,942,500 from FY24.

Coastal Management

The Coastal Management Fund (309) is used to fund the construction costs of the coastal projects. The details of the FY25 budget for Coastal Management can be found in the Proposed Budget Document. This plan has been updated by Public Works to include estimates for future projects based upon current costs. The plan includes annual operating costs, as well as planned projects, including Phipps Ocean Park Beach Renourishment in FY25. The cost estimate is $23,350,000 for this project. Also included in this budget is annual funding of $1,000,000 per year for the next ten years for seawall or bulkhead repair or replacement. We are proposing coastal program funding remain the same in FY25 as FY24.

Worth Avenue Special Assessment District

The budget for the Worth Avenue Special Assessment District is included in the Capital Funds and the Debt Service section of the budget document. The budget includes funding for maintenance and debt service. These costs are fully offset by the assessments charged to property owners within the district.

Enterprise Funds (401, 402, 405)

Town Marina

Town Marina reopened for new vessels on November 1, 2021. FY24 has been a very successful year. The success is due in part to improvements in branding, marketing, and financial planning. Through July, revenues are at 79.5% of budget estimates. The FY25 revenue budget is projected to decrease 8%, $1,239,000 compared to the FY24 budget. The operating expenditure budget has a decrease of 4.3%, $157,664 due to a decrease in the submerged land lease, which is based on revenues, offset slightly by increases in salaries and employee benefits. Non operating expenditures include a $6 million transfer to the Underground Utility Fund and a $4 million transfer to the Capital Improvement Fund.

Par 3 Golf Course

The FY25 fee adjustments include strategic increases to green fees and passes, designed to capitalize on player demand. The Par 3 Golf Course anticipates an operating gross profit of $1,881,459 prior to depreciation and other below the line expenses. Deductions from the operating profit include transfers for debt service, $183,999, contingency, $157,951 and the general fund transfer, $25,000.

Through July, the Par 3 revenues are at 107.4% of budget estimates. The Par 3 should end the year with a surplus.

Building Enterprise Fund

The Building Enterprise Fund was created in FY21 to account for all building permit revenue and expenses and allow for greater transparency as required by the State of Florida. During FY20, a cost allocation study was performed to confirm the appropriate permit fee multiplier to stay consistent with Florida Statutes and to provide the basis for implementing reduced permit fees for owners and contractors that choose to use private providers on their construction projects. FY24 revenues are trending to be higher than budget and will provide for a surplus rather than a deficit as anticipated. Total revenues for FY25 are conservatively estimated to be $10,079,500 and total operating expenses are $11,854,090, which includes a transfer to the General Fund of $7,228,090, which is for the allocated costs that the General Fund provides to the building permit process. Building permit related revenues have increased by $70,000 due to the anticipated stabilization of building activity. After depreciation of $85,000 and a 5% operating expense contingency of $229,687 there is a projected reduction in reserves of $2,089,277.

Internal Service Funds (501, 502, 320)

Risk Fund

The transfer to the Risk Fund (501) has remained stable due to the increase in fund balance in FY23 of $431,643.

Health Insurance Fund

The transfer from all funds to the Health Insurance Fund (502) has increased $774,046 or 16% due to recent higher than normal claims experience. During FY21 the fund had a deficit of $601,379. This was the first deficit since 2008. In fiscal years 22 and 23, the fund had deficits of $1,494,302 and $1,230,567. Deficits are also anticipated for FY24 and FY25. The increase in health care costs, especially pharmaceuticals, over the last few years will continue for the foreseeable future. Future increases to the transfer from the general fund will be needed to stabilize the fund.

In FY23 the Town re-established the Town Clinic, located at the Public Works facility in West Palm Beach. The increase in Clinic services, contracted out to Concentra, will provide minor urgent care and primary care services to all employees, ultimately impacting claims and reducing the overall claims expense in the upcoming and future years. The return on investment will not be realized until we can review future claims experience.

Equipment Replacement Fund

The Equipment Replacement Fund (320) contains the accumulated depreciation of all fixed assets over the established thresholds of $5,000 for capital equipment and $3,000 for computer equipment. A detailed listing of planned equipment purchases is located in the Internal Service Funds section of the Proposed Budget Document.

In FY25, the Equipment Replacement Fund budget also includes an IT Project Manager position. This position will oversee the implementation of the new Enterprise Resource Planning (ERP) software.

Trust Funds (600 & 610)

Retirement

The FY25 actuarially determined contribution to the Defined Benefit (DB) plan totals $14,660,253. The contribution increased $2,009,375 due to weak investment returns for FY22 and benefit updates in FY24. The return assumption will decrease from 6.2% in FY24 to 6.0% in FY25.

The budget also contains the $5,420,000 extraordinary contribution to the retirement plan. The funded ratio decreased from 75.2% to 74.0% and the unfunded liability increased from $91,096,064 to $98,335,829. Assuming all assumptions are realized the total Town contributions to the retirement system, including the extra Town contributions of $5.42 million per year, are expected to be in the range of $18 to $21.2 million over the next 9 years and are then projected to decline to around $15.4 million in FY34.

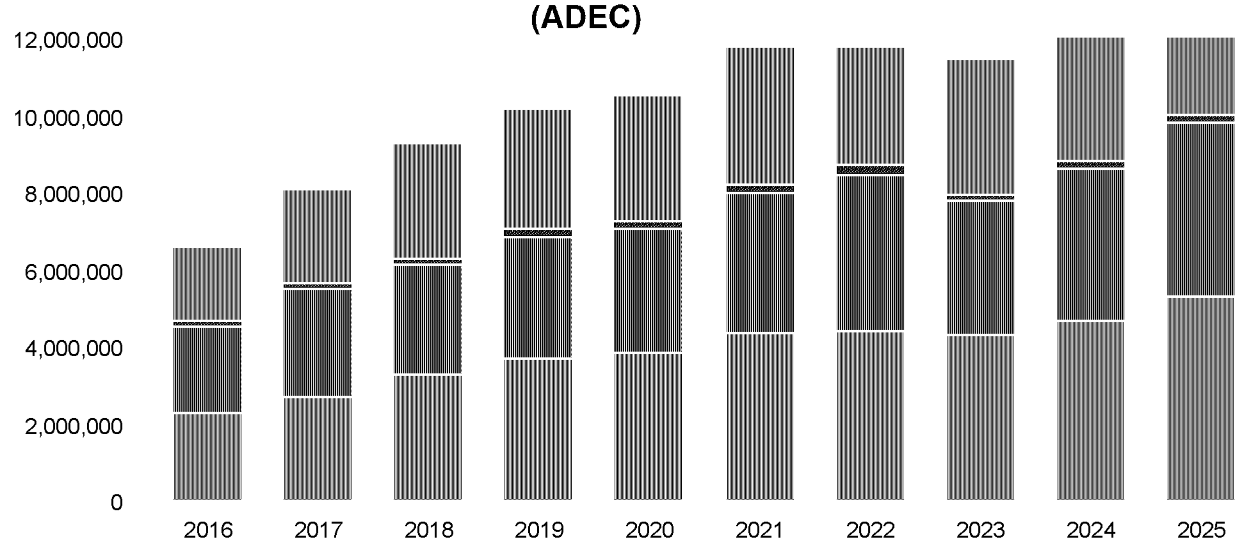
The Town contribution amounts by employee group are shown below versus the FY24 contribution. Legacy plan costs represent $9,442,424 (67.2%) of the total and the costs for the ongoing plan are $4,611,652 (32.8%).

Town DB and DC Retirement Contributions

Town Retirement Contributions		FY2024		FY2025		$ Change	% Change
General Employee DB	$	3,819,225	$	4,617,624	$	798,399	20.90%
Lifeguards DB		202,223		225,986		23,763	11.75%
Police DB		3,928,198		4,497,745		569,547	14.50%
Fire-Rescue DB		4,701,232		5,318,898		617,666	13.14%
Total DB Contribution	**$**	**12,650,878**	**$**	**14,660,253**	**$**	**2,009,375**	**15.88%**
Total DC Contribution	**$**	**814,604**	**$**	**845,445**	**$**	**30,841**	**3.79%**
Total Town DB and DC Contribution	**$**	**13,465,482**	**$**	**15,505,698**	**$**	**2,040,216**	**15.15%**

The historical 10-year trend in Town actuarially determined employer contributions (ADEC) for the defined benefit pensions are shown on the chart below.

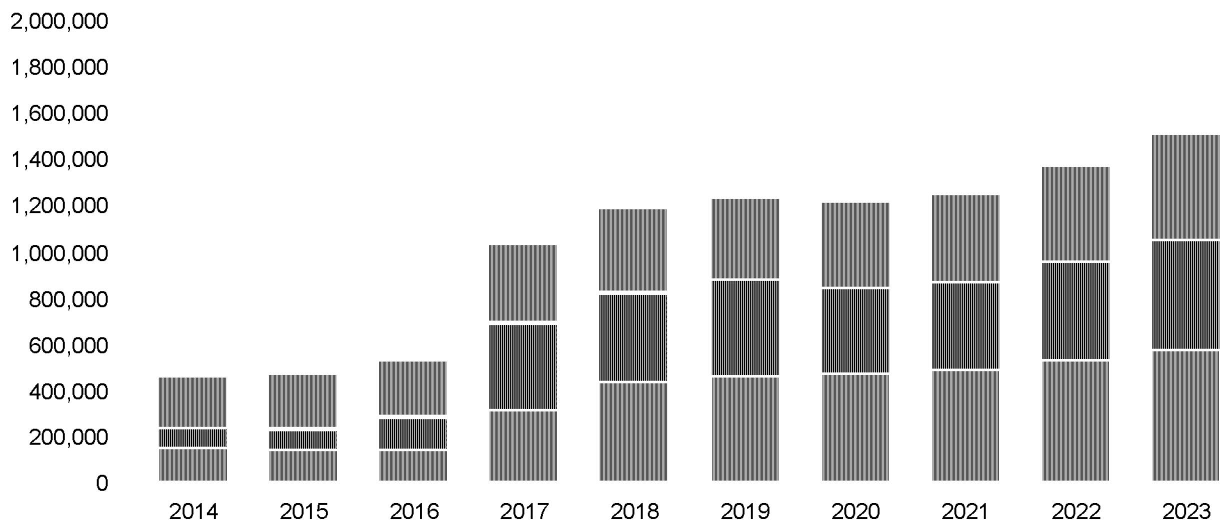
Employer Contribution (ADEC)



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Employees	1,908,865	2,414,960	2,997,898	3,093,941	3,276,537	3,560,240	3,063,742	3,493,970	3,819,225	4,617,624
Ocean Rescue	152,086	157,411	163,443	188,431	204,527	210,518	215,911	182,855	202,223	225,986
Police	2,233,214	2,832,558	2,870,523	3,206,438	3,200,781	3,653,689	4,045,678	3,446,777	3,928,198	4,497,745
Firefighters	2,285,579	2,676,124	3,263,383	3,676,531	3,854,982	4,362,652	4,441,206	4,333,641	4,701,232	5,318,898

The 10-year trend for employee contributions to the Defined Benefit plan is shown below:

Employee Contributions



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Employees	224,782	234,871	245,791	333,915	364,808	357,190	371,954	372,775	413,112	461,482
Ocean Rescue	3,457	4,188	4,246	5,311	5,896	5,560	1,785	552	2,259	2,985
Police	86,116	91,339	136,985	375,778	382,823	412,016	371,824	384,459	425,526	476,151
Firefighters	147,172	135,702	140,703	311,504	430,503	458,311	466,477	484,992	525,138	568,570

Based on pension changes, the Town no longer provides a DC plan for public safety employees. For General Employees and Lifeguards, the Town contributes a mandatory match of 3% and an optional match of 2% to the Defined Contribution (DC) plan. Total employer contributions to the DC plan are shown in the table below:

Employer Defined Contribution Funding

DC Contributions	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Budget	FY2025 Budget
General	$ 469,444	$ 504,896	$ 738,462	$ 805,507	$ 836,210
Lifeguards	424	1,393	11,805	9,097	9,234
Total	**$ 469,868**	**$ 506,289**	**$ 750,267**	**$ 814,604**	**$ 845,445**

OPEB Trust

The actuarially determined transfer to the OPEB trust from the General Fund in the FY25 budget is $828,584. This amount is $39,456 more than FY24. The funded ratio in the October 1, 2022 actuarial report was 126.3% at the 5% rate of return.

The Town's balance in the OPEB trust fund continues to be well ahead of other government agencies across the country.

Long-Term Financial Plan

The Long-Term Financial Plan (LTFP) will be updated with the FY25 proposed budget and will be finalized in September.

Conclusion

This concludes the executive summary portion of the FY25 budget. Staff will be prepared to answer any questions you may have.

Kirk Blouin
Town Manager

cc: Department Directors

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: September 11, 2024

Section of Agenda
Non-Ad Valorem Assessments

Agenda Title
RESOLUTION NO. 101-2024: A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Relating To Maintenance Of The Peruvian Avenue Improvement Project; Confirming The Preliminary Rate Resolution; Approving The Final Assessment Roll; Providing For The 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.

Presenter
Bob Miracle, Deputy Town Manager, Finance and Administration

ATTACHMENTS:

- **Memorandum Dated September 1, 2024 by Bob Miracle, Deputy Town Manager, Finance and Administration**
- **Resolution No. 101-2024**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 11, 2024

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Bob Miracle, Deputy Town Manager – Finance and Administration

Re: Peruvian Avenue 400 Block Streetscape Project Underground Assessment Area – Adoption of Final Assessment Roll for FY2025
Resolution No. 101-2024

Date: September 1, 2024

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 101-2024, which is the final assessment resolution for the proposed maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area in FY2025.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the final steps of implementing the FY2025 proposed maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 101-2024 you will be concluding a process whereby each affected property owner was advised of the amount of their proposed maintenance assessments and the date, time, and place of this public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice issued in late August of this year and by letter from the Town issued in mid-August.

The Peruvian Avenue 400 Block Streetscape Project net maintenance assessment for FY2025 has been calculated as follows:

Cost Description	
Original Principal	$ 1,224,759.00
Outstanding Principal	-
Estimated Maintenance Expenses 10/1/24-9/30/25	27,000.00
Estimated Attorney Fees	1,000.00
Estimated Postage ($.60 x 133 properties)	80.00
Estimated PB Post Advertisement	1,400.00
Property Appraiser Administrative Fees	150.00
Final FY2025 Total Net Assessment	**$ 29,630.00**

To employ a defendable assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements, we used the most common methodology in use throughout Florida called the Linear Front Footage method of assessment. Resolution No. 101-2024 confirms the continued use of the Lineal Front Footage methodology and finds that the project improvements will provide a special benefit to all Tax Parcels located within the Peruvian Avenue Assessment Area.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2025 is $150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector = 1%
- Potential early property tax bill payment discount = 4%
- Total = 5%

After adding these multipliers to the Town's proposed FY2025 net assessment of $29,630.00 and incorporating the accumulated rounding adjustment of $5.75, the gross total assessment is $31,117.61.

Resolution No. 101-2024 implements the intended Peruvian Avenue 400 Block Streetscape Assessment Area assessments for FY2025. The resolution, among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Peruvian Avenue 400 Block Streetscape assessment;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2024;
- reimposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;

- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the property owners whose properties benefit from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 101-2024 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Joanne O'Connor, Town Attorney
Paul Brazil, Director of Public Works
Heather Encinosa, Esq.

RESOLUTION NO. 101-2024

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO MAINTENANCE OF THE PERUVIAN AVENUE IMPROVEMENT PROJECT; CONFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE FINAL ASSESSMENT ROLL; PROVIDING FOR THE 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. 084-2024 (the "Preliminary Rate Resolution") describing the method of assessing the Maintenance Cost of the Peruvian Avenue Improvement Project against the real property that will be specially benefited thereby, and directing the preparation of the updated 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 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 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. 099-2014); the Final Assessment Resolution (Resolution No. 148-2014); the Preliminary Rate Resolution (Resolution No. 084-2024); 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, the Initial Assessment Resolution, the Final Assessment Resolution, and Preliminary Rate 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 ROLL.

(A) The updated Maintenance Assessment Roll for the Peruvian Avenue Assessment Area, which is attached hereto as Appendix D and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2024.

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

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

(A) The Tax Parcels included in the updated Maintenance Assessment Roll are hereby found to be specially benefited by the Maintenance of the Peruvian Avenue Improvement Project in the amount of the maximum annual Assessment set forth in the assessment roll.

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

(C) For the Fiscal Year commencing October 1, 2024, the estimated Maintenance Cost is $27,000. Maintenance Assessments are hereby levied and imposed on all Tax Parcels within the Peruvian Avenue Assessment Area at the maximum annual assessment rates computed in accordance with the Initial Assessment Resolution, Final Assessment Resolution, and Preliminary Rate Resolution.

SECTION 6. ASSESSMENT LIEN. Upon adoption of this Annual Rate Resolution, 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 Roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 7. COLLECTION OF ASSESSMENTS.

(A) The 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 Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(C) The 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 8. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues 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 9. 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 10. 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

1-7-25

My commission expires

Publication Cost:	$1253.45	
Tax Amount:	$0.00	
Payment Cost:	$1253.45	
Order No:	10485765	# 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 REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE PERUVIAN AVENUE ASSESSMENT AREA TO PROVIDE FOR THE PERUVIAN 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 Peruvian Avenue Improvement Project within the boundaries of the Peruvian Avenue 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 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.

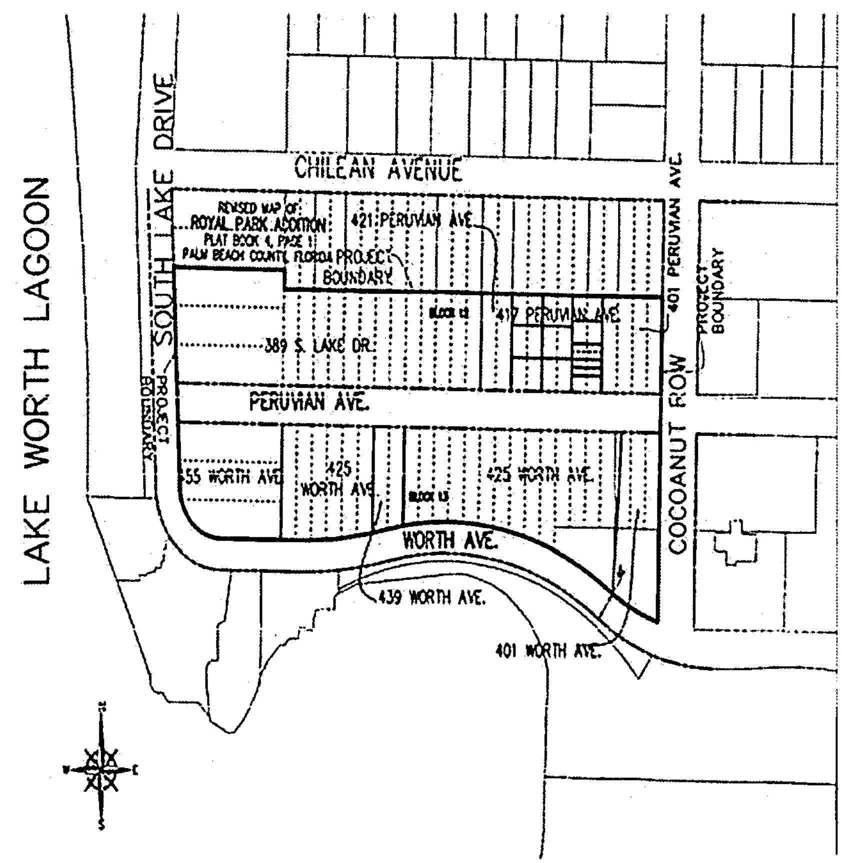
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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 is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel at the time of the adoption of the Initial Assessment Resolution (Resolution No. 099-2014). 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. 099-2014). Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 148-2014), 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 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 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

WE-40078539

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"), have been directed by the Town Council, to mail or cause to be mailed the notices required by Sections 90-65 and 90-85 pertaining to the Maintenance of the Peruvian Avenue Improvement Project, if required by Section 90-68 or 90-88 of the Town of Palm Beach Code.

2. If required by Section 90-68 or 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.

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 28th day of ~~September,~~ August 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.

Melissa Ladd
Printed Name: MELISSA LADD
Notary Public, State of Florida
At Large
My Commission Expires: 6/15/2028
Commission No.: HH534038

FLORIDA NOTARY ASSOCIATION SINCE 1976
MELISSA LADD
Notary Public
State of Florida
Comm# HH534038
Expires 6/15/2028

APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

Print Form

DR-408A
N. 02/91

FLORIDA DEPARTMENT OF REVENUE

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

UPDATED ASSESSMENT ROLL

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Property	Assessment #	Service Address	Balance Due
50-43-43-23-05-012-0190	002ps-0001	421 PERUVIAN AVE	$973.18
50-43-43-23-05-012-0211	002ps-0002	417 PERUVIAN AVE	$308.98
50-43-43-23-05-012-0212	002ps-0003	417 PERUVIAN AVE	$320.54
50-43-43-23-05-012-0213	002ps-0004	417 PERUVIAN AVE	$343.66
50-43-43-23-05-012-0231	002ps-0005	417 PERUVIAN AVE	$318.07
50-43-43-23-05-012-0232	002ps-0006	417 PERUVIAN AVE	$207.34
50-43-43-23-05-012-0233	002ps-0007	417 PERUVIAN AVE	$447.78
50-43-43-23-05-012-0251	002ps-0008	417 PERUVIAN AVE	$219.68
50-43-43-23-05-012-0252	002ps-0009	417 PERUVIAN AVE	$292.91
50-43-43-23-05-012-0253	002ps-0010	417 PERUVIAN AVE	$83.49
50-43-43-23-05-012-0254	002ps-0011	417 PERUVIAN AVE	$146.45
50-43-43-23-05-012-0255	002ps-0012	417 PERUVIAN AVE	$73.23
50-43-43-23-05-012-0256	002ps-0013	417 PERUVIAN AVE	$73.23
50-43-43-23-05-012-0257	002ps-0014	417 PERUVIAN AVE	$84.21
50-43-43-23-05-013-0100	002ps-0015	439 WORTH AVE	$973.18
50-43-43-27-39-000-1010	002ps-0016	401 PERUVIAN AVE	$115.25
50-43-43-27-39-000-1030	002ps-0017	401 PERUVIAN AVE	$189.40
50-43-43-27-39-000-1040	002ps-0018	401 PERUVIAN AVE	$93.49
50-43-43-27-39-000-1050	002ps-0019	401 PERUVIAN AVE	$95.91
50-43-43-27-39-000-2010	002ps-0020	401 PERUVIAN AVE	$115.25
50-43-43-27-39-000-2020	002ps-0021	401 PERUVIAN AVE	$95.91
50-43-43-27-39-000-2030	002ps-0022	401 PERUVIAN AVE	$93.49
50-43-43-27-39-000-2040	002ps-0023	401 PERUVIAN AVE	$93.49
50-43-43-27-39-000-2050	002ps-0024	401 PERUVIAN AVE	$95.91

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Property	Assessment #	Service Address	Balance Due
50-43-43-27-39-000-3010	002ps-0025	401 PERUVIAN AVE	$115.25
50-43-43-27-39-000-3020	002ps-0026	401 PERUVIAN AVE	$95.91
50-43-43-27-39-000-3030	002ps-0027	401 PERUVIAN AVE	$93.49
50-43-43-27-39-000-3040	002ps-0028	401 PERUVIAN AVE	$93.49
50-43-43-27-39-000-3050	002ps-0029	401 PERUVIAN AVE	$95.91
50-43-43-27-39-000-4010	002ps-0030	401 PERUVIAN AVE	$133.79
50-43-43-27-39-000-4020	002ps-0031	401 PERUVIAN AVE	$165.23
50-43-43-27-39-000-4030	002ps-0032	401 PERUVIAN AVE	$165.23
50-43-43-27-45-000-2010	002ps-0033	401 WORTH AVE	$223.25
50-43-43-27-45-000-2020	002ps-0034	401 WORTH AVE	$192.10
50-43-43-27-45-000-2030	002ps-0035	401 WORTH AVE	$223.25
50-43-43-27-45-000-3010	002ps-0036	401 WORTH AVE	$223.25
50-43-43-27-45-000-3020	002ps-0037	401 WORTH AVE	$192.10
50-43-43-27-45-000-3030	002ps-0038	401 WORTH AVE	$223.25
50-43-43-27-63-000-1010	002ps-0039	389 S LAKE DR	$228.03
50-43-43-27-63-000-1020	002ps-0040	389 S LAKE DR	$283.32
50-43-43-27-63-000-1030	002ps-0041	389 S LAKE DR	$220.15
50-43-43-27-63-000-1040	002ps-0042	389 S LAKE DR	$201.33
50-43-43-27-63-000-2010	002ps-0043	389 S LAKE DR	$228.03
50-43-43-27-63-000-2020	002ps-0044	389 S LAKE DR	$283.32
50-43-43-27-63-000-2030	002ps-0045	389 S LAKE DR	$220.15
50-43-43-27-63-000-2040	002ps-0046	389 S LAKE DR	$201.33
50-43-43-27-63-000-2050	002ps-0047	389 S LAKE DR	$202.69
50-43-43-27-63-000-2060	002ps-0048	389 S LAKE DR	$204.40

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Property	Assessment #	Service Address	Balance Due
50-43-43-27-63-000-2070	002ps-0049	389 S LAKE DR	$215.37
50-43-43-27-63-000-2080	002ps-0050	389 S LAKE DR	$216.04
50-43-43-27-63-000-3010	002ps-0051	389 S LAKE DR	$228.03
50-43-43-27-63-000-3020	002ps-0052	389 S LAKE DR	$283.32
50-43-43-27-63-000-3030	002ps-0053	389 S LAKE DR	$220.15
50-43-43-27-63-000-3040	002ps-0054	389 S LAKE DR	$201.33
50-43-43-27-63-000-3050	002ps-0055	389 S LAKE DR	$202.69
50-43-43-27-63-000-3060	002ps-0056	389 S LAKE DR	$204.40
50-43-43-27-63-000-3070	002ps-0057	389 S LAKE DR	$215.37
50-43-43-27-63-000-3080	002ps-0058	389 S LAKE DR	$216.04
50-43-43-27-63-000-4010	002ps-0059	389 S LAKE DR	$228.03
50-43-43-27-63-000-4020	002ps-0060	389 S LAKE DR	$283.32
50-43-43-27-63-000-4030	002ps-0061	389 S LAKE DR	$220.15
50-43-43-27-63-000-4040	002ps-0062	389 S LAKE DR	$201.33
50-43-43-27-63-000-4050	002ps-0063	389 S LAKE DR	$301.81
50-43-43-27-63-000-4060	002ps-0064	389 S LAKE DR	$204.40
50-43-43-27-63-000-4070	002ps-0065	389 S LAKE DR	$215.37
50-43-43-27-63-000-4080	002ps-0066	389 S LAKE DR	$216.04
50-43-43-27-63-000-5010	002ps-0067	389 S LAKE DR	$228.03
50-43-43-27-63-000-5020	002ps-0068	389 S LAKE DR	$283.32
50-43-43-27-63-000-5030	002ps-0069	389 S LAKE DR	$220.15
50-43-43-27-63-000-5040	002ps-0070	389 S LAKE DR	$201.33
50-43-43-27-63-000-5050	002ps-0071	389 S LAKE DR	$202.69
50-43-43-27-63-000-5060	002ps-0072	389 S LAKE DR	$204.40

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Property	Assessment #	Service Address	Balance Due
50-43-43-27-63-000-5070	002ps-0073	389 S LAKE DR	$215.37
50-43-43-27-63-000-5080	002ps-0074	389 S LAKE DR	$216.04
50-43-43-27-63-000-6010	002ps-0075	389 S LAKE DR	$342.72
50-43-43-27-63-000-6020	002ps-0076	389 S LAKE DR	$418.22
50-43-43-27-63-000-6030	002ps-0077	389 S LAKE DR	$309.52
50-43-43-27-63-000-6040	002ps-0078	389 S LAKE DR	$311.06
50-43-43-27-63-000-6050	002ps-0079	389 S LAKE DR	$342.72
50-43-43-27-64-000-1010	002ps-0080	455 WORTH AVE	$90.94
50-43-43-27-64-000-2010	002ps-0081	455 WORTH AVE	$128.44
50-43-43-27-64-000-2020	002ps-0082	455 WORTH AVE	$95.81
50-43-43-27-64-000-2030	002ps-0083	455 WORTH AVE	$90.68
50-43-43-27-64-000-2040	002ps-0084	455 WORTH AVE	$143.72
50-43-43-27-64-000-2050	002ps-0085	455 WORTH AVE	$94.61
50-43-43-27-64-000-2060	002ps-0086	455 WORTH AVE	$94.61
50-43-43-27-64-000-2070	002ps-0087	455 WORTH AVE	$129.25
50-43-43-27-64-000-2080	002ps-0088	455 WORTH AVE	$129.25
50-43-43-27-64-000-2090	002ps-0089	455 WORTH AVE	$94.61
50-43-43-27-64-000-2100	002ps-0090	455 WORTH AVE	$89.86
50-43-43-27-64-000-3010	002ps-0091	455 WORTH AVE	$128.44
50-43-43-27-64-000-3020	002ps-0092	455 WORTH AVE	$93.24
50-43-43-27-64-000-3040	002ps-0094	455 WORTH AVE	$143.72
50-43-43-27-64-000-3050	002ps-0095	455 WORTH AVE	$94.61
50-43-43-27-64-000-3060	002ps-0096	455 WORTH AVE	$94.61
50-43-43-27-64-000-3070	002ps-0097	455 WORTH AVE	$129.25

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Property	Assessment #	Service Address	Balance Due
50-43-43-27-64-000-3080	002ps-0098	455 WORTH AVE	$129.25
50-43-43-27-64-000-3090	002ps-0099	455 WORTH AVE	$186.49
50-43-43-27-64-000-4010	002ps-0100	455 WORTH AVE	$314.92
50-43-43-27-64-000-4040	002ps-0103	455 WORTH AVE	$143.72
50-43-43-27-64-000-4050	002ps-0104	455 WORTH AVE	$189.19
50-43-43-27-64-000-4070	002ps-0106	455 WORTH AVE	$129.25
50-43-43-27-64-000-4080	002ps-0107	455 WORTH AVE	$129.25
50-43-43-27-64-000-4090	002ps-0108	455 WORTH AVE	$94.61
50-43-43-27-64-000-4100	002ps-0109	455 WORTH AVE	$89.86
50-43-43-27-68-000-2010	002ps-0110	425 WORTH AVE	$387.74
50-43-43-27-68-000-2020	002ps-0111	425 WORTH AVE	$331.36
50-43-43-27-68-000-2030	002ps-0112	425 WORTH AVE	$304.25
50-43-43-27-68-000-2040	002ps-0113	425 WORTH AVE	$304.25
50-43-43-27-68-000-2050	002ps-0114	425 WORTH AVE	$331.36
50-43-43-27-68-000-2060	002ps-0115	425 WORTH AVE	$387.74
50-43-43-27-68-000-3010	002ps-0116	425 WORTH AVE	$387.74
50-43-43-27-68-000-3020	002ps-0117	425 WORTH AVE	$331.36
50-43-43-27-68-000-3030	002ps-0118	425 WORTH AVE	$304.25
50-43-43-27-68-000-3040	002ps-0119	425 WORTH AVE	$304.25
50-43-43-27-68-000-3050	002ps-0120	425 WORTH AVE	$331.36
50-43-43-27-68-000-3060	002ps-0121	425 WORTH AVE	$387.74
50-43-43-27-68-000-4010	002ps-0122	425 WORTH AVE	$387.74
50-43-43-27-68-000-4020	002ps-0123	425 WORTH AVE	$331.36
50-43-43-27-68-000-4030	002ps-0124	425 WORTH AVE	$304.25

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2024

Property	Assessment #	Service Address	Balance Due
50-43-43-27-68-000-4040	002ps-0125	425 WORTH AVE	$304.25
50-43-43-27-68-000-4050	002ps-0126	425 WORTH AVE	$331.36
50-43-43-27-68-000-4060	002ps-0127	425 WORTH AVE	$387.74
50-43-43-27-68-000-5010	002ps-0128	425 WORTH AVE	$387.74
50-43-43-27-68-000-5020	002ps-0129	425 WORTH AVE	$331.36
50-43-43-27-68-000-5030	002ps-0130	425 WORTH AVE	$304.25
50-43-43-27-68-000-5040	002ps-0131	425 WORTH AVE	$304.25
50-43-43-27-68-000-5050	002ps-0132	425 WORTH AVE	$331.36
50-43-43-27-68-000-5060	002ps-0133	425 WORTH AVE	$387.74
50-43-43-27-68-000-6010	002ps-0134	425 WORTH AVE	$575.86
50-43-43-27-68-000-6020	002ps-0135	425 WORTH AVE	$575.86
50-43-43-27-68-000-6030	002ps-0136	425 WORTH AVE	$575.86
			$31,117.61

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: September 11, 2024

Section of Agenda

Non-Ad Valorem Assessments

Agenda Title

RESOLUTION NO. 102-2024: 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.

Presenter

Bob Miracle, Deputy Town Manager, Finance and Administration

ATTACHMENTS:

- **Memorandum Dated September 1, 2024 by Bob Miracle, Deputy Town Manager, Finance and Administration**
- **Resolution No. 102-2024**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 11, 2024

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Robert Miracle, Deputy Town Manager, Finance and Administration

Re: Worth Avenue Commercial District Assessment Area – Adoption of Assessment Roll and Improvement and Maintenance Assessments for FY2025
Resolution No. 102-2024

Date: September 1, 2024

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 102-2024, which is the Annual Rate Resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District Assessment Area in FY2025.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the final steps of implementing the FY2025 proposed capital and maintenance assessments for the Worth Avenue Commercial District Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 102-2024, you will be concluding a process whereby each affected property owner was advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of this public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice issued in August of this year and by letter from the Town issued in mid-August of this year.

The Worth Avenue Commercial District net improvement and maintenance assessment for FY2025 has been calculated as follows:

Cost Description	
Original Principal	$ 14,770,000.00
Outstanding Principal	8,770,000.00
Scheduled Principal Payment	400,000.00
Scheduled Interest Payment	322,688.00
Bond Compliance Reporting Fees	2,500.00
Estimated Maintenance Expenses 10/1/24-9/30/25	414,558.00
Estimated Attorney Fees	1,000.00
Estimated Postage	100.00
Estimated PB Post Advertisement	1,250.00
Property Appraiser Administrative Fees	150.00
Offsetting Revenue ($5K Garden Club, $1K Interest)	(6,000.00)
FY2025 Total Net Assessment	**$ 1,136,246.00**

To employ a defendable assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements or costs related to the improvements, we again used the methodology developed in 2010 by Special District Services which was previously found by the Town Council to provide benefits from the improvements that were/are in proportion to the assessments to be allocated to each benefitted property and that the apportionment of the special benefits to each benefitted property is fair and reasonable.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2025 is $150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 5%

After adding these multipliers to the Town's proposed FY2025 net assessment of $1,136,246.00 and incorporating the accumulated rounding adjustment of $40.44, the gross total assessment is $1,193,100.81.

Resolution No. 102-2024 implements the intended Worth Avenue Commercial District Area assessments for FY2025. The resolution, among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Worth Avenue assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2024;

- reimposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;
- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitting from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 102-2024 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Joanne O'Connor, Town Attorney
Paul Brazil, Director of Public Works
Heather Encinosa, Esq.

RESOLUTION NO. 102-2024

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. 085-2024 (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 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 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. 085-2024); 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, 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, 2024.

(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, 2024, the estimated Maintenance Cost is $431,613.62, which is further divided between the EVU

Maintenance Cost allocated to the Aesthetic Infrastructure Improvements of $348,300.69 and the Land Area Maintenance Cost allocated to the Basic Infrastructure Improvements of $83,312.93. 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.

SECTION 6. ASSESSMENT LIENS. Upon adoption of this Annual Rate Resolution:

(A) 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.

(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 7. COLLECTION OF ASSESSMENTS.

(A) The 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 Assessment Rolls to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(C) 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 8. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues 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 9. 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 10. 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

Nicole Jacobs

Notary, State of WI, County of Brown

8-21-26

My commission expires

Publication Cost:	$1336.88	
Tax Amount:	$0.00	
Payment Cost:	$1336.88	
Order No:	10485734	# of Copies:
Customer No:	730579	1
PO #:		

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

NICOLE JACOBS
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, 2024, 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 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 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.

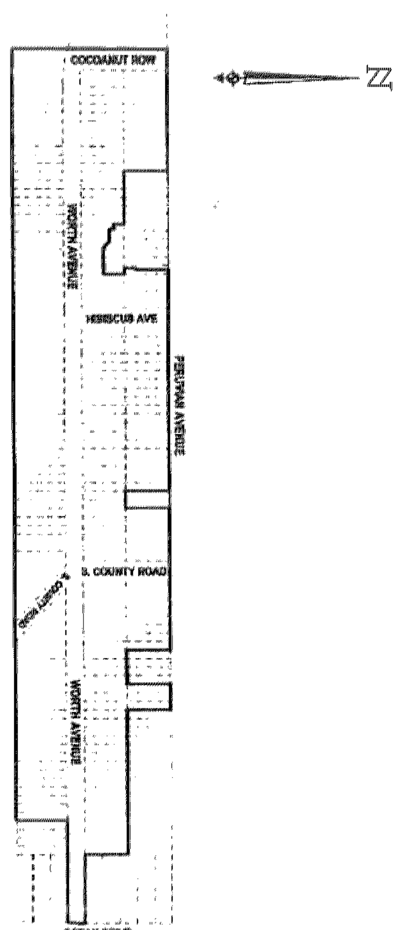
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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 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 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 Sections 90-65 and 90-85 of the Town of Palm Beach Code and pertaining to the Worth Avenue Improvement Project and the related Maintenance, if required by Section 90-68 or 90-88 of the Town of Palm Beach Code.

2. If required by Sections 90-68 or 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.

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 28th day of ~~September~~, August 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.

Melissa Ladd
Printed Name: MELISSA LADD
Notary Public, State of Florida
At Large
My Commission Expires: 6/15/2028
Commission No.: HH534038

FLORIDA NOTARY ASSOCIATION SINCE 1978
MELISSA LADD
Notary Public
State of Florida
Comm# HH534038
Expires 6/15/2028

APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

FLORIDA DEPARTMENT OF REVENUE

Print Form

DR-408A
N. 02/91

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

UPDATED ASSESSMENT ROLLS

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2025

Property	Assessment #	Service Address	Balance Due
50-43-43-23-05-014-0010	00250-0001	347 WORTH AVE	**27,257.09**
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	**238.53**
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	**14,534.87**
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	**39,470.18**
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	**23,113.24**
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	**10,357.84**
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	**9,418.98**
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	**57,957.53**
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	**44,821.80**
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	**26,742.46**
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	**29,714.45**
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	**13,072.98**
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	**27,646.71**
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	**26,671.22**
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	**32,483.68**
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	**72,989.22**
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	**76,412.96**
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	**32,048.26**
50-43-43-23-05-017-0010	00250-0086	150 WORTH AVE	**182,058.22**
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	**33,877.06**
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	**94,433.78**
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	**19,423.94**
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	**23,874.87**
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	**6,835.04**
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	**63,983.92**
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	**24,248.20**
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	**9,086.05**
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	**28,089.52**
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	**13,378.62**
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	**7,761.46**
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	**7,018.67**
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	**4,064.61**
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	**3,681.32**
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	**4,173.31**
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	**937.30**
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	**1,521.82**
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	**1,981.79**
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	**1,457.52**
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	**2,607.29**
50-43-43-27-69-000-0020	00250-0042	250 WORTH AVE	**2,596.08**

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2025

Property	Assessment #	Service Address	Balance Due
50-43-43-27-69-000-0030	00250-0043	250 WORTH AVE	**1,899.13**
50-43-43-27-69-000-0040	00250-0044	250 WORTH AVE	**3,401.62**
50-43-43-27-71-001-1010	00250-0048	339 WORTH AVE	**4,129.13**
50-43-43-27-71-001-1020	00250-0049	341 WORTH AVE	**2,680.23**
50-43-43-27-71-001-1030	00250-0050	343 WORTH AVE	**2,399.12**
50-43-43-27-71-001-1040	00250-0051	345 WORTH AVE	**2,486.25**
50-43-43-27-71-001-1050	00250-0052	7 VIA MIZNER	**799.92**
50-43-43-27-71-001-1060	00250-0053	8 VIA MIZNER	**783.12**
50-43-43-27-71-001-1070	00250-0054	9 VIA MIZNER	**799.92**
50-43-43-27-71-001-1080	00250-0055	14 VIA MIZNER	**1,992.37**
50-43-43-27-71-001-1090	00250-0056	14 VIA MIZNER	**944.85**
50-43-43-27-71-001-1100	00250-0057	23 VIA MIZNER	**787.78**
50-43-43-27-71-001-1110	00250-0058	21 VIA MIZNER	**1,273.01**
50-43-43-27-71-001-1120	00250-0059	5 VIA MIZNER	**642.84**
50-43-43-27-71-001-1140	00250-0060	28 VIA MIZNER	**1,025.95**
50-43-43-27-71-001-1150	00250-0061	32 VIA MIZNER	**1,881.93**
50-43-43-27-71-001-1160	00250-0062	33 VIA MIZNER	**1,502.71**
50-43-43-27-71-001-1170	00250-0063	34 VIA MIZNER	**1,911.31**
50-43-43-27-71-001-1180	00250-0064	333 WORTH AVE	**3,242.08**
50-43-43-27-71-001-1190	00250-0065	335 WORTH AVE	**2,592.32**
50-43-43-27-71-001-1200	00250-0066	337 WORTH AVE	**2,581.50**
50-43-43-27-71-001-2080	00250-0067	18 VIA MIZNER	**3,829.66**
50-43-43-27-71-001-2160	00250-0068	38 VIA MIZNER	**4,344.79**
50-43-43-27-71-002-1010	00250-0071	60 VIA MIZNER	**778.74**
50-43-43-27-71-002-1020	00250-0072	64 VIA MIZNER	**705.86**
50-43-43-27-71-002-1030	00250-0073	64 VIA MIZNER	**867.77**
50-43-43-27-71-002-1040	00250-0074	66 VIA MIZNER	**519.02**
50-43-43-27-71-002-1050	00250-0075	66 VIA MIZNER	**562.94**
50-43-43-27-71-002-1060	00250-0076	87 VIA MIZNER	**1,454.11**
50-43-43-27-71-002-1070	00250-0077	87 VIA MIZNER	**911.36**
50-43-43-27-71-002-1080	00250-0078	87 VIA MIZNER	**766.05**
50-43-43-27-71-002-1090	00250-0079	88 VIA MIZNER	**2,128.70**
50-43-43-27-71-002-1100	00250-0080	90 VIA MIZNER	**2,587.15**
50-43-43-27-71-002-1110	00250-0081	92 VIA MIZNER	**1,290.59**
50-43-43-27-71-002-1120	00250-0082	96 VIA MIZNER	**608.47**
50-43-43-27-71-002-1140	00250-0083	99 VIA MIZNER	**517.83**
50-43-43-27-71-002-1150	00250-0084	99 VIA MIZNER	**1,592.29**
50-43-43-27-71-002-2010	00250-0085	64 VIA MIZNER	**1,461.30**
50-43-43-27-88-000-0010	00250-0090	259 WORTH AVE	**13,187.35**
50-43-43-27-88-000-0020	00250-0091	415 HIBISCUS AVE	**13,187.35**

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2025

Property	Assessment #	Service Address	Balance Due
			$1,193,100.81

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: September 11, 2024

Section of Agenda

Non-Ad Valorem Assessments

Agenda Title

RESOLUTION NO. 103-2024: 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 Nightingale - La Puerta Assessment Area; Approving The Updated Assessment Roll; Providing For The Continued Collection Of The Assessments To Fund The Underground Utility Improvements Within The Nightingale - La Puerta Assessment Area; Providing For Collection Of The Assessments Pursuant To The Uniform Assessment Collection Act; Providing Severability And An Effective Date.

Presenter

Bob Miracle, Deputy Town Manager, Finance and Administration

ATTACHMENTS:

- **Memorandum Dated September 1, 2024 by Bob Miracle, Deputy Town Manager, Finance and Administration**
- **Resolution No. 103-2024**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 11, 2024

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Bob Miracle, Deputy Town Manager – Finance and Administration

Re: Nightingale/La Puerta Assessment Area – Adoption of Assessment Roll and Capital Assessments for FY2025
Resolution No. 103-2024

Date: September 1, 2024

STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 103-2024, which is the Annual Rate Resolution for the proposed assessments for the Nightingale/La Puerta Underground Assessment Area in FY2025.

GENERAL INFORMATION

The Nightingale/La Puerta Underground Utilities net assessment for FY2025 has been calculated as follows:

Cost Description		
Original Principal		$ 1,104,560.00
Revised Principal following project completion and FPL credit		962,644.11
Outstanding Principal		678,083.47
Anticipated Funding Agreement Required Principal Payment		29,481.89
Estimated Interest Payment @ 2.59%		17,562.36
Interest Rate Surcharge @ 1%		6,780.83
Estimated Attorney Fees		300.00
Estimated Postage ($.68 x 27 properties)		18.36
Estimated PB Post Advertisement		1,700.00
Property Appraiser Administrative Fees		150.00
Final FY2025 Total Net Assessment		**$ 55,993.44**

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2025 is $150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector - 1%
- Potential early property tax bill payment discount - 4%
- Total - 5%

After adding these multipliers to the Town's proposed FY2024 net assessment of $55,993.44 and incorporating the accumulated rounding adjustment ($0.41) the gross total assessment is $58,940.04.

Resolution No. 103-2024 implements the intended Nightingale/La Puerta Underground Utilities assessments for FY2025. The resolution among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Nightingale/La Puerta Underground Utilities assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2024;
- reimposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;
- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

The final public hearing will begin at 5:01 p.m. on Tuesday, September 11, 2024, in Town Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitted by the project improvements as opposed to all property owners in Town. Since completion of this project, the principal amount has been lowered from original estimates.

TOWN ATTORNEY REVIEW

Resolution No. 103-2024 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments
cc: Joanne O'Connor, Town Attorney
Heather Encinosa, Esq.

RESOLUTION NO. 103-2024

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 NIGHTINGALE - LA PUERTA ASSESSMENT AREA; APPROVING THE UPDATED ASSESSMENT ROLL; PROVIDING FOR THE CONTINUED COLLECTION OF THE ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE NIGHTINGALE - LA PUERTA 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. 106-2017, the Initial Assessment Resolution for Assessments in the Nightingale - La Puerta 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. 150-2017, the Final Assessment Resolution for Assessments in the Nightingale - La Puerta

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 thirty (30) 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. 106-

2017); the Final Assessment Resolution (Resolution No. 150-2017); 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 Nightingale-La Puerta

Assessment Area that cannot be set forth in that Improvement 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 Nightingale - La Puerta 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 Nightingale - La Puerta Assessment Area in the manner described in the Initial Assessment Resolution, as approved in the Final Assessment Resolution, and shall be collected for a period not to exceed 30 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

1-7-25

My commission expires

Publication Cost:	$1448.12
Tax Amount:	$0.00
Payment Cost:	$1448.12
Order No:	10485802
Customer No:	730579
PO #:	

# of Copies:
1

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 NIGHTINGALE - LA PUERTA 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 imposing 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 Nightingale - La Puerta 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 Nightingale - La Puerta 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.

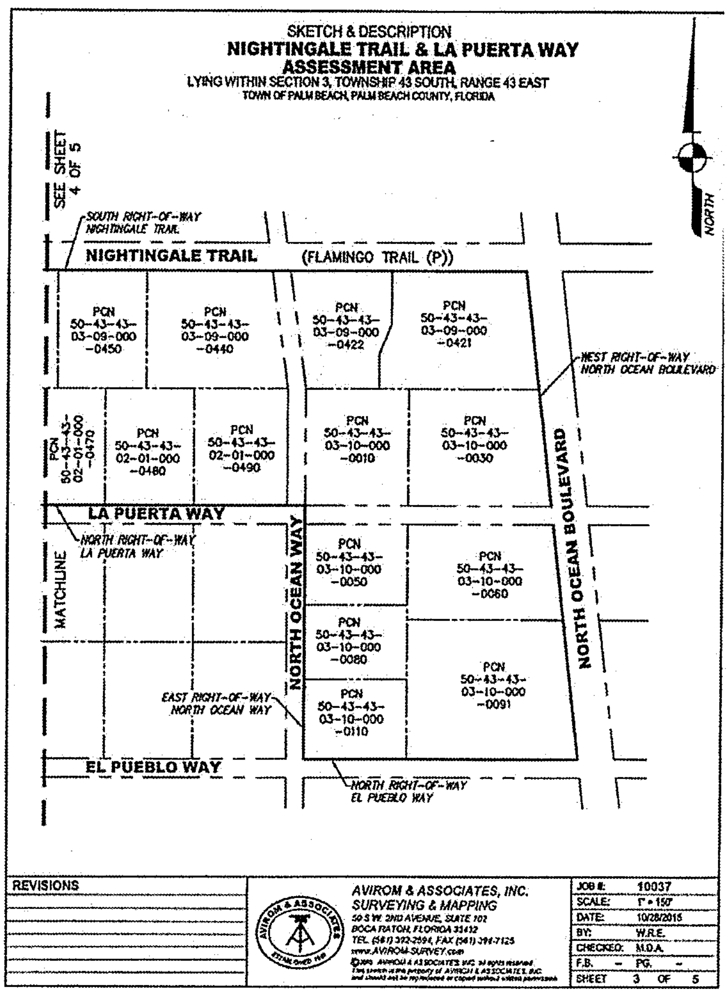
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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. 106-2017), the Final Assessment Resolution (Resolution No. 150-2017), 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 30 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



TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA

WE-40078669

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"), 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 Nightingale - La Puerta Assessment Area, if required by Section 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.

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 28th day of ~~September~~, August 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.

Melissa Ladd
Printed Name: MELISSA LADD
Notary Public, State of Florida
At Large
My Commission Expires: 6/15/2028
Commission No.: HH534038

MELISSA LADD
Notary Public
State of Florida
Comm# HH534038
Expires 6/15/2028

APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

FLORIDA DEPARTMENT OF REVENUE

Print Form

DR-408A
N. 02/91

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
Nightingale/La Puerta Assessment Area Improvement Assessment Roll
Fiscal Year 2025

Property	Assessment #	Service Address	Balance Due
50-43-43-03-09-000-0500	nilap-0001	250 NIGHTINGALE TRL	$1,788.59
50-43-43-03-09-000-0041	nilap-0002	1185 N LAKE WAY	$1,788.59
50-43-43-03-09-000-0471	nilap-0003	228 NIGHTINGALE TRL	$1,788.59
50-43-43-03-09-000-0422	nilap-0004	1191 N OCEAN WAY	$1,788.59
50-43-43-03-10-000-0060	nilap-0005	1170 N OCEAN BLVD	$2,980.99
50-43-43-02-01-000-0490	nilap-0007	201 LA PUERTA WAY	$1,788.59
50-43-43-02-01-000-0460	nilap-0008	225 LA PUERTA WAY	$2,980.99
50-43-43-02-01-000-0430	nilap-0009	249 LA PUERTA WAY	$1,788.59
50-43-43-02-01-000-0400	nilap-0010	1178 N LAKE WAY	$1,788.59
50-43-43-03-09-000-0520	nilap-0011	268 NIGHTINGALE TRL	$3,058.50
50-43-43-03-09-000-0490	nilap-0012	244 NIGHTINGALE TRL	$1,788.59
50-43-43-03-10-000-0091	nilap-0015	1160 N OCEAN BLVD	$4,173.38
50-43-43-03-10-000-0050	nilap-0016	1171 N OCEAN WAY	$1,788.59
50-43-43-02-01-000-0480	nilap-0017	203 LA PUERTA WAY	$2,217.85
50-43-43-02-01-000-0450	nilap-0018	233 LA PUERTA WAY	$1,788.59
50-43-43-02-01-000-0420	nilap-0019	265 LA PUERTA WAY	$1,788.59
50-43-43-02-01-000-0392	nilap-0020	1177 N LAKE WAY	$1,788.59
50-43-43-03-09-000-0510	nilap-0021	260 NIGHTINGALE TRL	$1,788.59
50-43-43-03-09-000-0480	nilap-0022	238 NIGHTINGALE TRL	$1,788.59
50-43-43-02-01-000-0440	nilap-0023	241 LA PUERTA WAY	$2,217.85
50-43-43-03-10-000-0030	nilap-0024	1178 N OCEAN BLVD	$2,980.99
50-43-43-03-10-000-0110	nilap-0025	171 EL PUEBLO WAY	$1,788.59
50-43-43-03-10-000-0010	nilap-0026	0 N OCEAN WAY	$2,557.68
50-43-43-02-01-000-0470	nilap-0027	217 LA PUERTA WAY	$3,577.19

TOWN OF PALM BEACH, FLORIDA
Nightingale/La Puerta Assessment Area Improvement Assessment Roll
Fiscal Year 2025

Property	Assessment #	Service Address	Balance Due
50-43-43-02-01-000-0410	nilap-0028	271 LA PUERTA WAY	$1,788.59
50-43-43-02-01-000-0391	nilap-0029	1181 N LAKE WAY	$1,788.59
50-43-43-03-09-000-0440	nilap-0030	1186 N OCEAN WAY	$1,788.59
			$58,940.04

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: September 11, 2024

Section of Agenda
Non-Ad Valorem Assessments

Agenda Title
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.

Presenter
Bob Miracle, Deputy Town Manager, Finance and Administration

ATTACHMENTS:

- **Memorandum Dated September 1, 2024 by Bob Miracle, Deputy Town Manager, Finance and Administration**
- **Resolution No. 104-2024**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 11, 2024

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Bob Miracle, Deputy Town Manager – Finance and Administration

Re: Lake Towers Assessment Area – Adoption of Assessment Roll and Capital Assessment for FY2025
Resolution No. 104-2024

Date: September 1, 2024

STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 104-2024 which is the Annual Rate Resolution for the proposed assessments for the Lake Towers Assessment Area in FY2025.

GENERAL INFORMATION

The Lake Towers net assessment for FY2025 has been calculated as follows:

Cost Description	
Original Principal	$ 310,268.00
Outstanding Principal	108,025.72
Anticipated Funding Agreement Required Principal Payment	8,309.67
Estimated Interest Payment @ 2.59%	2,797.87
Interest Rate Surcharge @ 1%	1,080.26
Estimated Attorney Fees	300.00
Estimated PB Post Advertisement	1,500.00
Property Appraiser Administrative Fees	150.00
Final FY2025Total Net Assessment	**$ 14,137.80**

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2025 is $150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector - 1%
- Potential early property tax bill payment discount - 4%

- Total - 5%

After adding these multipliers to the Town's proposed FY2025 net assessment of $14,137.80 and incorporating the accumulated rounding adjustment $0.02, the gross total assessment is $14,881.79.

Resolution No. 104-2024 implements the intended Lake Towers assessments for FY2025. The resolution among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Lake Towers assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2024;
- reimposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;
- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

The final public hearing will begin at 5:01 p.m. on Tuesday, September 11, 2024, in Town Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town’s attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitted by the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 104-2024 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Joanne O’Connor, Town Attorney
Heather Encinosa, Esq.

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

1-7-25

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.

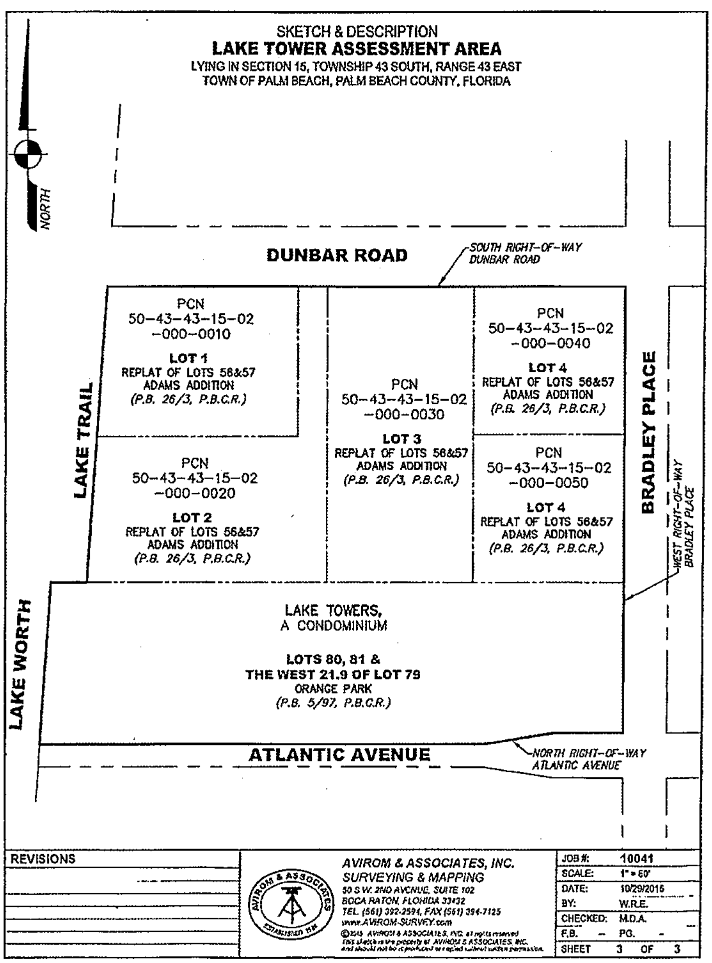
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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



TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA

WE-40078586

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"), 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

FLORIDA DEPARTMENT OF REVENUE

Print Form

DR-408A
N. 02/91

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

Property	Assessment #	Service Address	Balance Due
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

Property	Assessment #	Service Address	Balance Due
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

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: September 11, 2024

Section of Agenda

Non-Ad Valorem Assessments

Agenda Title

RESOLUTION NO. 105-2024: 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 Via Fontana Assessment Area; Approving The Updated Assessment Roll; Providing For The Continued Collection Of The Assessments To Fund The Underground Utility Improvements Within The Via Fontana Assessment Area; Providing For Collection Of The Assessments Pursuant To The Uniform Assessment Collection Act; Providing Severability And An Effective Date.

Presenter

Bob Miracle, Deputy Town Manager, Finance and Administration

ATTACHMENTS:

- **Memorandum Dated September 1, 2024 by Bob Miracle, Deputy Town Manager, Finance and Administration**
- **Resolution No. 105-2024**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 11, 2024

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Robert Miracle, Deputy Town Manager, Finance and Administration

Re: Via Fontana Underground Assessment Area – Adoption of Assessment Roll and Capital Assessments for FY2025
Resolution No. 105-2024

Date: September 1, 2024

STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 105-2024, which is the Annual Rate Resolution for the proposed assessments for the Via Fontana Underground Assessment Area in FY2025.

GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the final steps of implementing the FY2025 proposed debt service and maintenance assessments for the Via Fontana Underground Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 105-2024, you will be concluding a process whereby each affected property owner was advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of this public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice issued in August of this year.

The Via Fontana net assessment for FY2025 has been calculated as follows:

Cost Description	
Original Principal	$ 224,672.15
Outstanding Principal	89,868.72
Anticipated Funding Agreement Required Principal Payment	11,233.61
Estimated Interest Payment @ 2.59%	2,327.60
Interest Rate Surcharge @ 1%	898.69
Estimated Attorney Fees	300.00
Estimated Postage ($.68x 4 properties)	3.00
Estimated PB Post Advertisement	1,400.00
Property Appraiser Administrative Fees	150.00
Final FY2025 Total Net Assessment	**$ 16,312.90**

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments.

The Property Appraiser fee for FY2025 is $150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional 5 percent is attributable as follows:

- Tax Collector - 1%
- Potential early property tax bill payment discount - 4%
- Total - 5%

After adding these multipliers to the Town's proposed FY2024 net assessment of $16,312.90 and incorporating the accumulated rounding adjustment $0.01, the gross total assessment is $17,128.55.

Resolution No. 105-2024 implements the intended Via Fontana assessments for FY2025. The resolution among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Via Fontana assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2024;
- reimposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;
- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

The final public hearing will begin at 5:01 p.m. on Tuesday, September 11, 2024, in Town Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

FUNDING/FISCAL IMPACT

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitted by the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 105-2024 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Joanne O'Connor, Town Attorney
Heather Encinosa, Esq.

RESOLUTION NO. 105-2024

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 VIA FONTANA ASSESSMENT AREA; APPROVING THE UPDATED ASSESSMENT ROLL; PROVIDING FOR THE CONTINUED COLLECTION OF THE ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE VIA FONTANA 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. 71-2012, the Initial Assessment Resolution for Assessments in the Via Fontana 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. 127-2012, the Final Assessment Resolution for Assessments in the Via Fontana 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. 71-2012);

the Final Assessment Resolution (Resolution No. 127-2012); 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 Via Fontana

Assessment Area that cannot be set forth in that Improvement 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, 2024, the Project Cost shall continue to be allocated among all Tax Parcels in the Via Fontana 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 Via Fontana 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 20 years, commencing with the ad valorem tax bill that was mailed in November 2012.

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

1-7-25

My commission expires

Publication Cost:	$1448.12	
Tax Amount:	$0.00	
Payment Cost:	$1448.12	
Order No:	10485832	# 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 REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE VIA FONTANA 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 Via Fontana 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 Via Fontana 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.

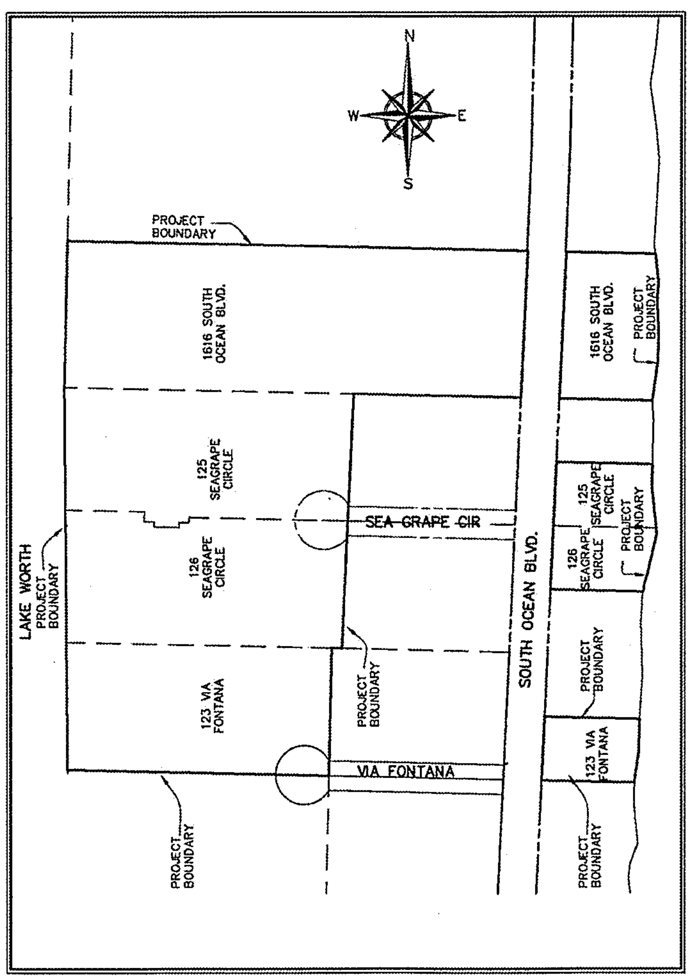
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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 11, 2012. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 71-2012), the Final Assessment Resolution (Resolution No. 127-2012), 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 will collect the assessments in 20 annual installments, the first of which was included on the ad valorem tax bill mailed in November 2012.

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

WE-40078757

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"), 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 Via Fontana Assessment Area, if required by Section 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 September, 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

Print Form

DR-408A
N. 02/91

FLORIDA DEPARTMENT OF REVENUE

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
Via Fontana Assessment Area Improvement Assessment Roll
Fiscal Year 2025

Property	Assessment #	Service Address	Balance Due
50-43-44-11-00-001-0010	vfugu-0001	1616 S OCEAN BLVD	$6,120.95
50-43-44-11-03-000-1001	vfugu-0002	126 SEAGRAPE CIR	$3,240.58
50-43-44-11-03-000-1002	vfugu-0003	125 SEAGRAPE CIR	$3,240.58
50-43-44-11-03-000-1011	vfugu-0004	123 VIA FONTANA	$4,526.44
			$17,128.55

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: September 11, 2024

Section of Agenda

Non-Ad Valorem Assessments

Agenda Title

RESOLUTION NO. 106-2024: 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 Townwide Underground Utility Assessment Area; Approving The Updated Assessment Roll; Providing For The Continued Collection Of The Assessments To Fund The Underground Utility Improvements Within The Townwide Underground Utility Assessment Area; Providing For Collection Of The Assessments Pursuant To The Uniform Assessment Collection Act; Providing Severability And An Effective Date.

Presenter

Bob Miracle, Deputy Town Manager, Finance and Administration

ATTACHMENTS:

- **Memorandum Dated September 1, 2024 by Bob Miracle, Deputy Town Manager, Finance and Administration**
- **Resolution No. 106-2024**

TOWN OF PALM BEACH

Information for Town Council Meeting on: September 11, 2024

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Bob Miracle, Deputy Town Manager – Finance and Administration

Re: Town-wide Undergrounding Project Assessments – Adoption of Final Assessment Resolution
Resolution No. 106-2024

Date: September 1, 2024

STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 106-2024, which is the Annual Rate Resolution for the proposed assessments for the Town-wide Underground Utility Assessment Area in FY2025.

GENERAL INFORMATION

The Town-wide Undergrounding Utility project is being financed by a General Obligation Bond, backed with both a GO and special assessment pledge.

The non-ad valorem assessment process that causes special assessments implemented by the Town of appear on a property owner's tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the final steps of implementing the FY2025 proposed capital and maintenance assessments for the Town-wide Undergrounding Utility Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 106-2024, you will be concluding a process whereby each affected property owner was advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of this public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice issued in late August of this year.

To meet Florida case law requirements for a valid special assessment, we used the apportionment methodology developed by Raftelis Financial Consultants, Inc. These legislative findings along with the Town Council's independent knowledge of the Town and other project-based information were considered when the Town Council established the selected apportionment methodology set forth in Resolution 090-2017. The methodology is designed to provide an equitable method of funding the Underground Utility Improvements by fairly and reasonably allocating the cost to specially benefitted property based upon the amount of Equivalent Benefit Units or EBUs attributable to each parcel of property. The EBUs are allocated among three special benefit components – safety, reliability and aesthetics based upon the proportionate numbers of EBUs in each category. Each parcel of affected property is then assigned safety, reliability and aesthetic EBUs based upon certain identified property characteristics (size, occupant density, location to existing facilities, etc.) as more specifically described in Section 3.02 of Resolution 090-2017.

The Town-wide Undergrounding project is projected to have an 8-year build out period. The plan of financing the project included an initial Line of Credit, and the issuance of long-term General Obligation bonds. The assessment amount has been calculated based on General Obligation Debt in the amount of $90 million over 30 years at an estimated interest rate of 3.81% which totals approximately $5,080,000.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. Each constitutional officer charges a fee for the work they undertake on the Town's behalf that is estimated to be up to 1% of the value of the annual assessments for the Tax Collector and $150 for the Property Appraiser. These costs are passed on to the property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. Administrative costs including legal, postage and advertising, assessment consulting fees and software programming charges have been added to the assessment totaling $5,000. The additional required amounts added to the debt service amount of $5,080,000 are detailed as follows:

Cost Description	
Assessment Amount, Adjusted for Prepayments, for $90 million debt at 3.81% over 30 years	$3,847,107.77
Administrative Costs	$9,001.34
Early Payment Discount at 4% and Tax Collector Charge	$202,959.36
Final FY2024 Total Assessment	$4,059,068.47

Resolution No. 106-2024 implements the intended Town-wide Underground Utility assessments for FY2025. The resolution among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Town-wide Underground Utility Project assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2024;
- reimposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;
- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

The final public hearing will begin at 5:01 p.m. on Tuesday, September 11,2024, in Town Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

FUNDING/FISCAL IMPACT

The total assessments for FY2025 on the Final Assessment Roll are $4,059,068.47.

TOWN ATTORNEY REVIEW

Resolution No. 106-2024 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Joanne O'Connor, Town Attorney
Heather Encinosa, Esq.

RESOLUTION NO. 106-2024

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 TOWNWIDE UNDERGROUND UTILITY ASSESSMENT AREA; APPROVING THE UPDATED ASSESSMENT ROLL; PROVIDING FOR THE CONTINUED COLLECTION OF THE ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE TOWNWIDE UNDERGROUND UTILITY 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. 090-2017, the Initial Assessment Resolution for Assessments in the Townwide Underground Utility 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. 100-2017, the Final Assessment Resolution for Assessments in the Townwide Underground

Utility 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 thirty (30) 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. 090-

2017); the Final Assessment Resolution (Resolution No. 100-2017); 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, a copy of which was available at the above-mentioned public hearing through electronic media 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 Townwide Underground Utility Assessment Area that cannot be set forth in that Improvement 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, 2024, the Project Cost shall continue to be allocated among all Tax Parcels in the Townwide Underground Utility 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 Townwide Underground Utility 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 30 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

1-7-25

My commission expires

Publication Cost:	$1559.36
Tax Amount:	$0.00
Payment Cost:	$1559.36
Order No:	10485814
Customer No:	730579
PO #:	

\# of Copies:
1

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KATHLEEN ALLEN
Notary Public
State of Wisconsin

Page 1 of 2

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE TOWN-WIDE UNDERGROUND UTILITY 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 Town-wide Underground Utility 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 Underground Utility 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.

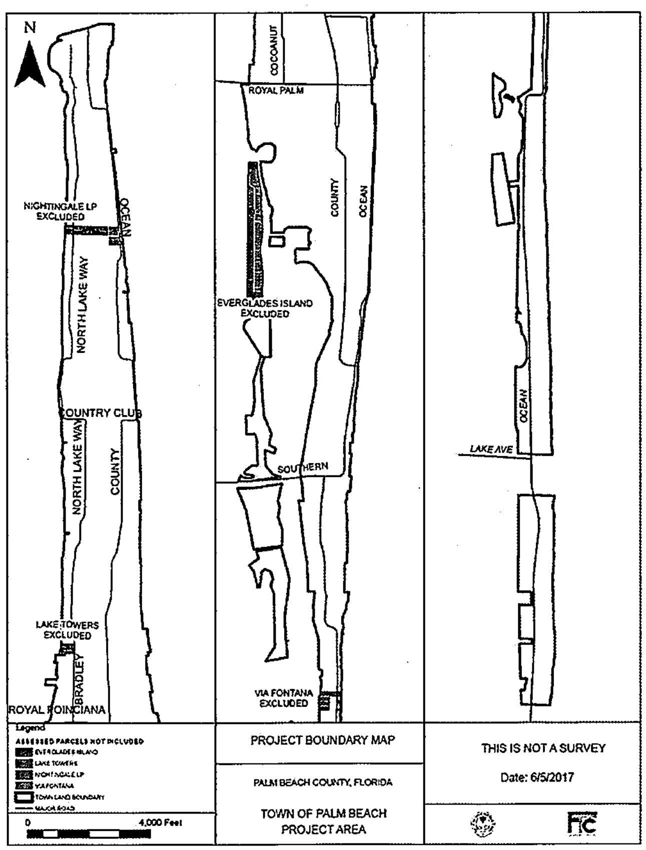
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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 June 13, 2017. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 090-2017), the Final Assessment Resolution (Resolution No. 100-2017), 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, 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 30 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



TOWN OF PALM BEACH TOWN COUNCIL

WE-40076700

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"), 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 Townwide Underground Utility Assessment Area, if required by Section 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.

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 28th day of ~~September~~ August, 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.

MELISSA LADD
Notary Public
State of Florida
Comm# HH534038
Expires 6/15/2028

Printed Name: MELISSA LADD
Notary Public, State of Florida
At Large
My Commission Expires: 6/15/2028
Commission No.: HH534038

APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

FLORIDA
DEPARTMENT OF REVENUE

Print Form

DR-408A
N. 02/91

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

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: September 11, 2024

Section of Agenda
Non-Ad Valorem Assessments

Agenda Title
RESOLUTION NO: 108-2024: A Resolution Of Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Relating To The Collection And Disposal Of Commercial Solid Waste; Establishing The Solid Waste Cost And Rate Of Assessment; Imposing Solid Waste Service Assessments Against Certain Assessed Property Located Within The Town Of Palm Beach; Approving The Updated Solid Waste Assessment Roll; Confirming The Preliminary Rate Resolution; Providing Severability And Providing An Effective Date.

Presenter
H. Paul Brazil, P.E., Director of Public Works

ATTACHMENTS:

- **Memorandum Dated August 14, 2024 from H. Paul Brazil, P.E., Director of Public Works**
- **Resolution No. 108-2024**

TOWN OF PALM BEACH
Information for Special Town Council Meeting on: September 11, 2024

TO: Mayor and Town Council

VIA: Kirk W. Blouin, Town Manager

FROM: H. Paul Brazil, P.E., Director of Public Works

RE: Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection - Adoption of Assessment Roll and Service Assessments for FY2025
Resolution No. 108-2024

DATE: August 14, 2024

STAFF RECOMMENDATION

Town staff recommends Town Council adopt Resolution No. 108-2024, which is the Annual Assessment Rate Resolution for the proposed Non-Ad Valorem Service Assessments for the Commercial Solid Waste Collection rates in FY2025.

GENERAL INFORMATION

The Non-Ad Valorem Assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill, dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the final steps of implementing the FY2025 proposed service assessments for the collection of commercial solid waste that will appear on a property owner's tax bill mailed on or about November 1st. By adopting Resolution No. 108-2024, you will be concluding a process whereby each affected property owner was advised of the amount of their proposed service assessment and the date, time, and place of this public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice issued in late August of this year, and by letter from the Town in late August.

The Commercial Solid Waste Collection Non-Ad Valorem Assessment for FY2025 uses a rate analysis methodology by the Town using the Palm Beach County Solid Waste Authority's reporting and is calculated as follows:

Service for 5-day customers	$ 388,147
Service for 7-day customers	$ 367,623
Service for apartments	$ 138,650
Total Assessment Revenues	**$ 894,420**
Total Direct Cost for Commercial Solid Waste Collection	$ 536,588
Disposal Cost ($42/ton collected)	$ 316,183
Total Net Cost	**$ 852,771**

To employ a defendable assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the services or costs related to the services, we use the methodology developed in 2003 which was previously found by the Town Council to provide benefits from the services that were/are in proportion to the assessments to be allocated to each benefitted property, and that the apportionment of the special benefits to each benefitted property is fair and reasonable.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is one percent (1%) of the value of the assessments. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a four percent (4%) discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every $100 in assessments the Town needs to collect, the assessment will be approximately $105 in order to net the $100 needed.

The additional five percent (5%) is attributable as follows:

- Tax Collector = 1%
- Potential early property tax bill payment discount = 4%
- Total = 5%

The Town's proposed FY2025 net assessment of $852,771 is derived by reducing the required gross total assessment of $894,420 by these factors.

Resolution No. 108-2024 implements the intended assessments for FY2025. The Resolution, among other things:

- References the properties to be assessed;
- References past Town Council actions to properly effectuate Commercial Solid Waste Collection Assessments;
- Adopts the updated assessment roll for the fiscal year commencing on October 1, 2024;
- Reimposes the assessments;
- Provides for Proof of Publication;
- If applicable, provides an executed Affidavit of Mailing executed by staff;
- Provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

Non-Ad Valorem Assessment rates for the commercial solid waste collection services are as follows:

	FY24	FY25
1. Apartments	$ 13.20/Unit/Month	$ 14.70/Unit/Month
2. Low Volume (5 day)	$ 0.029/SF/Year	$ 0.029/SF/Year
3. Medium Volume (5 day)	$ 0.193/SF/Year	$ 0.191/SF/Year
4. High Volume (5 day)	$ 0.844/SF/Year	$ 0.834/SF/Year
5. Low Volume (7 day)	$ 0.036/SF/Year	$ 0.037/SF/Year
6. Medium Volume (7 day)	$ 0.246/SF/Year	$ 0.252/SF/Year
7. High Volume (7 day)	$ 1.075/SF/Year	$ 1.101/SF/Year

FUNDING/FISCAL IMPACT

This is a “zero-sum” initiative, in that revenues are intended to balance/offset the costs. It is anticipated that this action will provide and generate the requisite funding. All direct costs borne by the Town to accomplish this service are paid for by the properties benefiting, as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

This format has been utilized by the Town in previous recommendations and was approved by the Town Attorney. This Resolution was prepared in a format consistent with that developed by the law firm of Nabors, Giblin, and Nickerson, which previously prepared the Town’s ordinances that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: Bob Miracle, Deputy Town Manager
Jason Debrincat, P.E., Assistant Director of Public Works
Joanne O’Connor, Town Attorney
Chester Purves, Services Division Manager
Dean Mealy, Town Procurement and Contract Manager
Melissa Ladd, Budget Manager

RESOLUTION NO. 108-2024

A RESOLUTION OF TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF COMMERCIAL SOLID WASTE; ESTABLISHING THE SOLID WASTE COST AND RATE OF ASSESSMENT; IMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST CERTAIN ASSESSED PROPERTY LOCATED WITHIN THE TOWN OF PALM BEACH; APPROVING THE UPDATED SOLID WASTE ASSESSMENT ROLL; CONFIRMING THE PRELIMINARY RATE RESOLUTION; PROVIDING SEVERABILITY AND PROVIDING 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 annual Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities or programs against certain Assessed Property throughout the Town; and

WHEREAS, the imposition of a Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities or programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Solid Waste Cost among parcels of Assessed Property; and

WHEREAS, the Town Council desires to impose an assessment program for Solid Waste collection and disposal services, facilities or programs throughout the Town using the tax bill collection method for the Fiscal Year beginning on October 1, 2024; and

WHEREAS, the Town Council adopted Resolution No. 080-2024 (the "Preliminary Rate Resolution"), containing a brief and general description of the Solid Waste collection and disposal services, facilities or programs to be provided to Assessed Property, describing the method of apportioning the Solid Waste Cost to compute the Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities, and programs against

Apartments and Commercial Property, designating a rate of assessment, and directing preparation of the Assessment Roll and provision of the notice 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 objections of all interested parties; and

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and, as required by the terms of the Ordinance, mailed to each Owner of Apartments and Commercial Property proposed to be assessed notifying such Owners of their opportunity to be heard; an affidavit regarding the notice mailed to each Owner of Apartments and Commercial Property being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was 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 resolution is adopted pursuant to the provisions of the Ordinance (Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances);

the Initial Assessment Resolution (Resolution No. 25-03); the Final Assessment Resolution (Resolution No. 44-03); the Preliminary Rate Resolution for 2017 (Resolution No. 107-2017); the Preliminary Rate Resolution (Resolution No. 080-2024); Article VIII, Section 2, Florida Constitution; the Town of Palm Beach Charter; Chapter 166, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

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

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance, Section 102-1 of the Town of Palm Beach Code of Ordinances, the Initial Assessment Resolution, the Final Assessment Resolution, and Resolution No. 107-2017.

(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. IMPOSITION OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The parcels of Assessed Property included in the Solid Waste Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of Solid Waste collection and disposal services, facilities or programs described in the Preliminary Rate Resolution, in the amount of the Solid Waste Service Assessment set forth in the Solid Waste Assessment Roll, a copy of which was present at the above referenced public hearing by electronic means and is incorporated herein by reference. Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Town of Palm Beach will be benefited by the Town's provision of Solid Waste collection and disposal services, facilities or programs in an amount not less than the Solid Waste Service Assessment for such parcel, computed in the manner set forth in this Resolution.

(C) Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution from the Solid Waste collection and disposal services, facilities or programs to be provided and a legislative determination that the Solid Waste Service Assessments are fairly and reasonably apportioned among the Apartments and Commercial Property that receive the special benefit as set forth in the Preliminary Rate Resolution.

(D) The method for computing Solid Waste Service Assessments described in the Preliminary Rate Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2024, the Solid Waste Cost to be assessed is $894,420, with $138,650 allocated to Apartments and $755,770 allocated to Commercial Property. The Solid Waste Service Assessments to be assessed and apportioned among the Assessed Property to generate the Solid Waste Cost for the Fiscal Year beginning October 1, 2024, to fund Solid Waste collection and disposal services, facilities, and programs are hereby established as follows:

Property and Service Type	Annual Assessment Rate	Billing Unit
Apartments	$175.27	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	$0.029	Per Square Foot
Medium Volume	$0.191	Per Square Foot
High Volume	$0.834	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	$0.037	Per Square Foot
Medium Volume	$0.252	Per Square Foot
High Volume	$1.101	Per Square Foot

(F) Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities or programs in the amounts set forth herein are hereby levied and imposed on all parcels of Assessed Property included in the Assessment Roll for the Fiscal Year beginning October 1, 2024.

(G) Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Service Assessments required by law or authorized by the Town Council shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Solid Waste Service Assessments.

(H) As authorized in Section 90-69 of the Ordinance, interim Solid Waste Service Assessments are also levied and imposed against all Apartments and Commercial Property for which a Building Permit is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(I) Solid Waste Service Assessments shall constitute a lien upon the Assessed Property so assessed 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.

(J) The Solid Waste Assessment Roll shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Solid Waste 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 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the updated Assessment Roll and the levy and lien of the Solid Waste Service Assessments for

Solid Waste collection and disposal services, facilities or programs) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 6. 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 7. EFFECTIVE DATE. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED in a regular, 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

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared H. Paul Brazil, who, after being duly sworn, depose and say:

1. I, H. Paul Brazil, P.E., as the Director of the Public Works Department 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 10 of Resolution No. 080-2024 and Section 90-65 of the Town of Palm Beach Code.

2. In accordance with Section 10 of Resolution No. 080-2024 and Section 90-65 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 19, 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.

H. Paul Brazil, P.E., Director of Public Works

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 19th day of August, 2024, by H. Paul Brazil, P.E., Director of Public Works, Town of Palm Beach, Florida. He is personally known to me or has produced ____________________ as identification and did take an oath.

BRANDY O'NEILL
Commission # HH 249720
Expires August 6, 2026

Brandy O'Neill
Printed Name:
Brandy O'Neill
Notary Public, State of Florida
At Large
My Commission Expires: Aug. 6, 2026
Commission No.: HH 249720

APPENDIX B

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

Palm Beach, Town Of
Palm Beach, Town Of
PO BOX 2029

PALM BEACH FL 334802029

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:

08/20/2024

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 08/20/2024

Keegan Moran
Legal Clerk

Notary, State of WI, County of Brown

8 25 26
My commission expires

Publication Cost:	$762.14		
Tax Amount:	$0.00		
Payment Cost:	$762.14		
Order No:	10488501	# of Copies:	
Customer No:	731015	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 RE-IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS

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 solid waste collection and disposal services, facilities, and programs against commercial property and apartments within the boundaries of the Town of Palm Beach for the Fiscal Year beginning October 1, 2024.

The hearing will be held at 5:01 p.m. on September 11, 2024, for the purpose of receiving public comment on the proposed Commercial Solid Waste 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. This hearing will be held in Town Hall, Council Chambers, at 360 S. County Road, Palm Beach, Florida, 33480.

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 your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 25-03) and as amended by subsequent official Town modification of assessment criteria for those commercial properties assessed or added to the Commercial Customer Solid Waste Collection Services program since its inception.

The rates of assessment for the fiscal year commencing on October 1, 2024, are as follows:

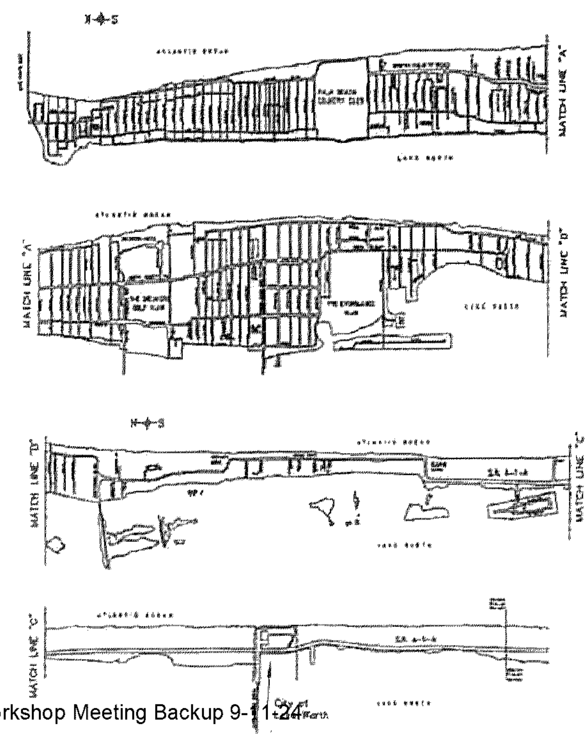
Property and Service Type	Annual Assessment Rate	Billing Unit
Apartments	$175.27	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	$0.029	Per Square Foot
Medium Volume	$0.191	Per Square Foot
High Volume	$0.834	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	$0.037	Per Square Foot
Medium Volume	$0.252	Per Square Foot
High Volume	$1.101	Per Square Foot

A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03), Resolution No. 107-2017, and the Preliminary Rate Resolution for FY 24-25 (Resolution No. 080-2024). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste 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.

If you have any questions, please contact the Public Works Department at (561) 838-5440, Monday through Friday between 8:30 a.m. and 4:30 p.m.

TOWN OF PALM BEACH CORPORATE LIMITS



APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

FLORIDA DEPARTMENT OF REVENUE

DR-408A
N. 02/91

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

TOWN OF PALM BEACH

Special Town Council Budget Workshop on: September 11, 2024

Section of Agenda

Discussion and Adoption (with changes, if any) of a Tentative Operating Budget, Debt Service Budget and Budgets for Other Funds for FY25

Agenda Title

RESOLUTION NO. 115-2024: A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Adopting The Tentative General (Operating) Fund, Debt Service Fund, And Budgets For Other Funds For The 2024-2025 Fiscal Year.

Presenter

Bob Miracle, Deputy Town Manager, Finance and Administration

ATTACHMENTS:

- **Resolution No. 115-2024**

RESOLUTION NO. 115-2024

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, ADOPTING THE TENTATIVE GENERAL (OPERATING) FUND, DEBT SERVICE FUND, AND BUDGETS FOR OTHER FUNDS FOR THE 2024-2025 FISCAL YEAR.

WHEREAS, Section 200.065, Florida Statutes, requires among other things that the Town Council of the Town of Palm Beach adopt the tentative General (Operating) Fund, Debt Service Fund Budgets, and budgets for other funds after notice and public hearing, prior to adopting final millage rates or final budgets; and

WHEREAS, the Town Council has conducted a public hearing on the tentative General (Operating) Fund millage rate and budget as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH:

Section 1. The tentative General (Operating) Fund, Debt Service Fund Budgets, and Budgets for Other Funds for the Town of Palm Beach as attached, marked Exhibit A, are hereby adopted for the Fiscal Year beginning October 1, 2024, and ending September 30, 2025.

Section 2. The tentative General (Operating) Fund, Debt Service Fund Budgets, and Budgets for Other Funds adopted by this resolution shall be subject to review and amendment by the Town Council of the Town of Palm Beach at a public hearing to be conducted at 5:01 P.M. on Thursday, September 19, 2024, in the Town Council Chambers, 360 South County Road, Palm Beach, Florida.

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
	Lew S.W. Crampton, Town 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

EXHIBIT A

BUDGET SUMMARY
TOWN OF PALM BEACH - FISCAL YEAR 2024-2025

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF PALM BEACH ARE 16.0% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund 2.6110

ESTIMATED REVENUES		GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTER-PRISE FUND	INTERNAL SERVICE FUND	TRUST FUND	TOTAL ALL FUNDS
Taxes:	Millage per $1,000								
Ad Val Taxes - Operating	2.6110	$79,745,500	$0	$0	$0	$0	$0	$0	$79,745,500
Sales and Use Taxes		6,780,000	0	0	0	0	0	0	6,780,000
Licenses and Permits		5,463,500	0	0	0	9,841,500	0	0	15,305,000
Intergovernmental Revenue		1,237,500		0	12,376,950	0	0	0	13,614,450
Charges for Services		9,975,775	0	0	0	18,785,545	8,950,296	0	37,711,616
Fines and Forfeitures		1,128,000	0	0	0	45,000	0	0	1,173,000
Contributions		35,000	0	0	5,000	0	0	17,270,253	17,310,253
Special Assessments		0	3,856,110	725,188	408,558	0	0	0	4,989,856
Interest		1,864,484	500,000	17,500	3,501,000	650,000	525,000	19,470,000	26,527,984
Miscellaneous		1,328,700	224,900	0	0	730,000	0	0	2,283,600
TOTAL SOURCES		$107,558,459	$4,581,010	$742,688	$16,291,508	$30,052,045	$9,475,296	$36,740,253	$205,441,259
Transfers In		8,362,090	6,500,000	6,539,277	24,101,827	0	4,329,817	6,248,584	56,081,595
Fund Balances/Reserves/Net Assets		3,260,000	6,856,135	0	74,369,763	6,635,341	6,640,469	0	97,761,708
TOTAL REVENUES,TRANSFERS & BALANCES		$119,180,549	$17,937,145	$7,281,965	$114,763,098	$36,687,386	$20,445,582	$42,988,837	$359,284,562
EXPENDITURES									
General Government		$13,019,576	$0	$7,500	$275,000	$2,509,984	$18,485,827	$42,988,837	$77,286,724
Public Safety		43,809,370	0	0	300,000	2,370,703	747,749	0	47,227,822
Physical Environment		18,322,297	14,089,540	0	38,495,475	0	1,212,006	0	72,119,318
Transportation		1,506,457	0	0	6,600,000	0	0	0	8,106,457
Culture and Recreation		6,056,104	0	0	67,669,305	11,204,366	0	0	84,929,775
Economic Development		0	0	0	414,558	0	0	0	414,558
Principal Retirement		0	1,495,000	3,995,000	0	1,405,000	0	0	6,895,000
Interest and Fees		0	2,352,605	3,279,465	0	591,244	0	0	6,223,314
TOTAL EXPENDITURES		$82,713,803	$17,937,145	$7,281,965	$113,754,338	$18,081,297	$20,445,582	$42,988,837	$303,202,968
Transfers Out		36,466,746	0	0	1,008,760	18,606,089	0	0	56,081,595
Fund Balances/Reserves/Net Assets		0	0	0	0	0	0	0	0
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES		$119,180,549	$17,937,145	$7,281,965	$114,763,098	$36,687,386	$20,445,582	$42,988,837	$359,284,562

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.