



TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE -
SUBJECT TO
REVISION

SPECIAL TOWN COUNCIL MEETING HELD VIRTUALLY VIA ZOOM WEBINAR

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<https://zoom.us/j/96511415390>

AGENDA

**SEPTEMBER 10, 2020
5:01 PM**

WELCOME!

- I. CALL TO ORDER AND ROLL CALL
 - Mayor Gail L. Coniglio
 - Margaret A. Zeidman, President
 - Bobbie Lindsay, President Pro Tem
 - Julie Araskog
 - Lew Crampton
 - Danielle H. Moore
- II. PLEDGE OF ALLEGIANCE
- III. APPROVAL OF AGENDA
- IV. COMMUNICATIONS FROM CITIZENS
- V. PUBLIC HEARING ON PROPOSED MILLAGE RATE, TENTATIVE FY21 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 FY21.

1. RESOLUTION NO. 65-2020 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 2020 - 2021 Fiscal Year.

F. Non-Ad Valorem Assessments

1. Commercial Solid Waste Fee Assessments
[H. Paul Brazil, Director of Public Works]
 - a. RESOLUTION NO. 66-2020 A Resolution of the 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 for Severability and Providing an Effective Date.
2. Worth Avenue Commercial District Improvement Project
[Jane Le Clainche, Director of Finance]
 - a. RESOLUTION NO. 67-2020 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; Providing Authority and Definitions; Approving the Final Assessment Rolls; Providing for the Continued Imposition 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 for the Effect of this Resolution; Providing Severability and an Effective Date.
3. Via Fontana Underground Conversion Project
[Jane Le Clainche, Director of Finance]
 - a. RESOLUTION NO. 68-2020 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 Imposition 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.

4. Everglades Island Underground Conversion Project
[Jane Le Clainche, Director of Finance]

- a. RESOLUTION NO. 69-2020 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Underground Utility Improvements within the Everglades Island Assessment Area; Approving the Updated Assessment Roll; Providing for the Continued Imposition of the Assessments to Fund the Underground Utility Improvements Within the Everglades Island Assessment Area; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing Severability and an Effective Date.

5. Peruvian Avenue 400 Block Streetscape Project
[Jane Le Clainche, Director of Finance]

- a. RESOLUTION NO. 70-2020 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Peruvian Avenue Improvement Project; Providing Authority and Definitions; Approving the Final Assessment Rolls; Providing for the Continued Imposition of the Improvement Assessments to Fund the Peruvian 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 for the Effect of this Resolution; Providing Severability and an Effective Date.

6. Town Wide Underground Utility Project Assessments
[Jane Le Clainche, Director of Finance]

- a. RESOLUTION NO. 71-2020 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 Imposition 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.

7. Nightingale La Puerta Underground Conversion Project
[Jane Le Clainche, Director of Finance]

- a. RESOLUTION NO. 72-2020 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 Imposition 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.

8. Lake Towers Underground Conversion Project
[Jane Le Clainche, Director of Finance]

- a. RESOLUTION NO. 73-2020 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 Imposition 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.

G. Discussion and Adoption (with changes, if any) of a Tentative Operating Budget, Debt Service Budget, and Budgets for Other Funds for FY21.

1. RESOLUTION NO. 74-2020 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 2020-2021 Fiscal Year.

H. Second and Final Public Hearing to Adopt the Final Millage Rate and Budgets will be on Wednesday, September 16, 2020 at 5:01 p.m., in the Town of Palm Beach Council Chambers.

V. ANY OTHER MATTERS

VI. ADJOURNMENT

PLEASE TAKE NOTE:

The progress of this meeting may be monitored by visiting the Town's website (www.townofpalmbeach.com) and clicking on "Meeting Audio" in the left column. If you have questions regarding that feature, please contact the Office of Information Systems (561) 227-6315. The audio recording of the meeting will appear within 24 hours after the conclusion of the meeting.

Disabled persons who need an accommodation in order to participate in the Town Council Meeting are requested to contact the Town Manager's Office at 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) working days before this meeting.

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Notice of Proposed Property Taxes

Presenter

ATTACHMENTS:

No Attachments Available

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Proposed Operating Millage Rate

Presenter

ATTACHMENTS:

- ▣ **Public Hearing Backup**

TOWN OF PALM BEACH

Information for First Public Hearing on: September 10, 2020

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Finance Director

Re: FY21 Budget – First Public Hearing - Tentative Millage Rate and Budget Approval.

Date: August 30, 2020

STAFF RECOMMENDATION

Staff requests that the Town Council approve Resolution No. 65-2020 for the tentative millage rate and Resolution No. 74-2020 for the proposed budget for FY21.

Staff also requests that the Town Council approve Resolution Nos. 66-2020, 67-2020, 68-2020, 69-2020, 70-2020, 71-2020, 72-2020, 73-2020 all relating to the Town's Non Ad Valorem Assessments.

GENERAL INFORMATION

At the July 14th Special Town Council meeting, the Town Council reviewed the proposed budget and millage rate for FY21. The proposed millage rate to be adopted at the September 10th public hearing is 2.9962, representing a reduction of 2.34% from the FY20 millage rate of 3.0681.

The attached exhibit shows the proposed final General Fund budget for FY21.

For FY20, barring a severe storm event, we expect to add approximately \$1.7 million to unassigned fund balance once the audit is complete.

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 **Wednesday, September 16, 2020 at 5:01pm.**

Attachments

jll

cc: Jay Boodheshwar, Deputy Town Manager
Department Directors



Town of Palm Beach Executive Summary

BUDGET FOR FISCAL YEAR 2020-2021



Town of Palm Beach, Florida

September 10, 2020

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

The FY2021 proposed budget, represents staff's continuing efforts to reduce expenditures and reorganize Town operations to ensure the most efficient and effective delivery of high quality public services. A thorough review of each departments' proposed budget and their operations was completed. Faced with the recessionary effects of the COVID-19 pandemic, extra attention was placed on finding savings wherever possible. Revenues are forecasted to decline into FY21 which added extra pressure to find ways to cut expenditures.

This budget is the result of the third year of hard work to find efficiencies and apply lean government principles on a Town-wide basis, but this is a continuous process and will be an ongoing effort each year. It is because of the hard work we have accomplished in the past few years and our continuing efforts to reduce expenses, we are able to provide a budget that delivers a \$0 increase in property taxes for homestead property owners for the 3rd year in a row.

General Fund FY21 Budget Presentation

One major change presented in the FY21 budget is the creation of the Building Enterprise Fund. This fund has been established 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. These new fees were adopted by the Town Council at the March 11, 2020 meeting.

To ensure full transparency, relative to the methodology for apportioning health insurance and retirement costs, please note the following:

- 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 FY21 is \$10,948.
- Retirement costs are actuarially determined and then allocated throughout the budget per FTE for current and legacy plan costs. The Town's actuarially determined contribution is \$11,792,492. Legacy plan costs represent \$9,129,104 of the total and the costs for the

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FY2021

ongoing plan are \$2,663,388. The breakdown by active full time employee group as of the most recent actuarial report dated September 30, 2019, is shown below.

	FTE	Legacy Plan	Ongoing plan	Total Contribution
General	152	2,542,742	1,017,498	3,560,240
Lifeguard	4	199,955	15,956	215,911
Police	58	2,871,303	782,386	3,653,689
Fire-Rescue	58	3,515,104	847,548	4,362,652
Total	272	9,129,104	2,663,388	11,792,492
Percent of Total		77.4%	22.6%	100.0%

FY21 General Fund Revenues

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 FY20 was 18.29%. This means for every \$100 paid in taxes only \$18.29 stays in the Town. (This information will be updated with FY21 final totals, once all taxing districts have confirmed their final millage rates.)

Below are the taxing districts and the adopted millage rates for FY20 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 71.66% of all taxes paid in the Town followed by the Town of Palm Beach at 18.29% with the other taxing districts making up the balance of 10.05%. The voters approved an increase to the FY20 tax rate for the Palm Beach County School District to increase security in the schools and increase teacher salaries.

Taxing Authority	Adopted Millage Rate	Taxes Per \$1 Million Value	% of Total Tax Bill	Paid by Palm Owners
Palm Beach County School District	7.1640	\$7,164	42.70%	\$130,651,111
Palm Beach County	4.8580	\$4,858	28.96%	\$88,596,189
Palm Beach	3.0681	\$3,068	18.29%	\$55,979,439
Health Care District	0.7261	\$726	4.33%	\$13,242,012
Children Services	0.6497	\$650	3.87%	\$11,848,692
South Florida Water Mgmt	0.2398	\$240	1.43%	\$4,373,274
Everglades Construction	0.0397	\$40	0.24%	\$724,016
Florida Inland Navigation	0.0320	\$32	0.19%	\$583,590
Grand Total	16.7774	\$16,777	100.00%	\$305,998,321

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The total taxes paid per million of taxable value in the Town in FY20 was \$16,777. Of that amount, \$3,068 stayed in the Town to pay for services and the remaining \$13,709 went to other taxing districts. A breakdown by taxing district for a \$1 million homesteaded property using the FY20 tax rates is shown on the following page.



FY21 Millage Rate

Appearing on the following page is a millage rate table that showing the FY21 proposed millage rate versus the FY20 millage. The adopted FY21 millage rate of 2.9962 represents a 2.34% reduction from FY20, and a \$0 change for homesteaded properties.

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 final millage is 1.57% over the rolled back rate of 2.9500. The rolled-back millage rate would represent a 3.85% decrease in the millage and would provide the homestead property owner a \$45 per million reduction in taxes. The rolled-back rate is required to be announced at the public hearings held in September.

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FY2021

	FY20 Millage Rate	FY21 Millage Rate
Millage Rate	3.0681	2.9962
Tax Revenue	\$55,979,439	\$57,134,000
Revenue Increase over FY20	n/a	\$1,154,619
Millage % Increase/Decrease vs. FY20	n/a	(2.34%)
Homestead Value Increased by 2.3%	\$1,000,000	\$1,023,000
Town Taxes	\$2,915	\$2,915
Increase/(Decrease) over FY20	n/a	(\$0)
Non Homestead Tax Increase Ave 4.68%	n/a	\$68

There are a number of revenue types in the General Fund, categorized on the table below:

Revenue	FY2020	FY2021	FY20 vs. FY21 Difference	% Change
Ad Valorem Taxes	\$55,979,439	\$57,134,000	\$ 1,154,561	2.06%
Non Ad Valorem Taxes	6,459,000	6,351,000	(108,000)	-1.67%
Licenses & Permits	10,843,800	4,245,100	(6,598,700)	-60.85%
Intergovernmental	1,099,600	956,000	(143,600)	-13.06%
Charges for Services	6,289,199	5,384,700	(904,499)	-14.38%
Fines and Forfeitures	942,000	916,000	(26,000)	-2.76%
Investment Earnings	1,230,000	904,773	(325,227)	-26.44%
Miscellaneous	490,728	494,500	3,772	0.77%
Transfers from the Par 3 Enterprise Fund	25,000	25,000	-	0.00%
Transfer from the Building Enterprise Fund	-	3,200,000	3,200,000	100.00%
Transfers from unassigned fund balance for Contingency and Compensated Absences	1,083,000	1,304,500	221,500	20.45%
Total Revenues	\$84,441,766	\$80,915,573	\$ (3,526,193)	-4.18%

Significant highlights for General Fund FY21 revenues include:

- ❖ Based upon the Property Appraiser's Preliminary Certification issued June 25, 2020, existing property taxable values in the Town have risen 4.68% over the prior year. The total taxable value is \$20,072,463,151.
- ❖ The Non Ad Valorem tax revenue has decreased based on current trends.
- ❖ The decrease in Licenses and Permits is due to the transfer of most of these revenues to the new Building Enterprise Fund.
- ❖ The Intergovernmental revenue decrease is due to expected reductions in State revenue sharing and sales tax receipts.

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- ❖ Charges for services decreased due to some of the fire prevention permits being combined into the “one” building permit structure. In addition, solid waste fees are declining based on usage, parking meter fees are declining due to the marina closure and reductions to the FY20 trends. Recreation fees also decreased due to the expectations that the COVID-19 pandemic will reduce use during the FY21 season.
- ❖ Fines and forfeiture revenue decreased based on improved compliance and lower expected parking usage.
- ❖ Investment earnings have decreased based on lower expected interest rates.
- ❖ The interfund transfers represent a transfer of \$25,000 from the Par 3 Golf Course enterprise fund.
- ❖ The transfer from the Building Enterprise Fund of \$3,200,000 represents allocated costs of General Fund services provided for the Building permit process.
- ❖ Transfers from fund balance represent transfers for Contingency and the compensated absence payouts for the year. It increased due to a large amount of expected retirements for FY21.

General Fund Expenditures

General Fund expenditures have decreased by 4.18% from FY20. The details by expenditure category are shown in the table below.

Expenditure Category	FY2020	FY2021	FY20 vs. FY21 Difference	% Change
Salary and Wages	\$26,596,351	\$25,104,130	\$ (1,492,221)	-5.61%
Pension Benefits	11,054,546	11,615,860	\$ 561,314	5.08%
Other Employee Benefits	7,171,940	6,695,585	\$ (476,355)	-6.64%
Contractual	10,682,513	10,407,395	\$ (275,118)	-2.58%
Commodities	1,753,420	1,712,155	\$ (41,265)	-2.35%
Depreciation/Capital Outlay	2,422,703	2,293,961	\$ (128,742)	-5.31%
Subtotal Operating Expenditures	59,681,473	57,829,086	(1,852,387)	-3.10%
Special Assignment OT	1,408,250	1,408,250	\$ -	0.00%
Library	352,650	352,650	\$ -	0.00%
Transfer to the Risk Insurance Fund	1,900,819	2,010,439	\$ 109,620	5.77%
Transfer to Capital Improvement Program	2,420,000	2,662,000	\$ 242,000	10.00%
Transfer to Underground Utility Fund	144,450	165,000	\$ 20,550	14.23%
Transfer to the Debt Service Fund	5,983,913	5,691,148	\$ (292,765)	-4.89%
Transfer to Coastal Management Fund	6,520,211	4,777,000	\$ (1,743,211)	-26.74%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	\$ -	0.00%
Contingency	610,000	600,000	\$ (10,000)	-1.64%
Subtotal Transfers and Contingency	24,760,293	23,086,487	(1,673,806)	-6.76%
Total General Fund	\$84,441,766	\$80,915,573	\$ (3,526,193)	-4.18%

Highlights for General Fund expenditures are as follows:

Total operating expenditures decreased \$1,852,387 or 3.10% from FY20. Total transfers and other expenses decreased \$1,673,806 or 6.76%.

Operating Expenditures:

- ❖ Salary and wages decreased \$1,492,221 due to the transfer of personnel accounts to the Building Enterprise Fund that totaled \$1,414,998 and the reduction in FTEs of 16.68 (see full description later in the document). These decreases are offset by merit and step increases totaling \$323,815. As a reminder, the Town Council approved during the Compensation study, lowering merit increases to 1.5% - 6%, from 3% - 7.5% for FY21. The Town Council also approved the establishment of a COLA on October 1st based on the April CPI index. The CPI index that was published in April showed a -.5 decline year over year. We did not propose a COLA increase for FY21 due to the negative CPI. An increase the ranges of 2.5% at a cost of \$91,071 is included in the budget in order to maintain competitiveness. Additional information regarding compensation 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 by a total of \$561,314. Defined benefit plan increases were due to assumption changes, including the investment return, and salary growth assumptions, the effects of the benefit changes from the compensation study and past losses. The Town Council approved using a portion of the prepaid contribution (\$126,945) to offset the effects of the compensation study impact on the retirement costs in FY21. The remaining prepaid balance of \$484,000, can be used in FY22 to offset the cost of expected investment losses from FY20. Defined Contribution costs decreased by \$56,554 because of the decreases in salaries and the transfer of accounts to the Building Enterprise Fund.
- ❖ Other employee benefit costs decreased by \$476,355 or 6.64%. Health insurance costs were lower due to fewer employees allocated to the General Fund as mentioned above, FICA tax decreased by \$163,960 due to the decrease in the salary budget. The Longevity/Bonus program decreased by \$136,880 due to the phasing out of the longevity program accomplished through retirements.
- ❖ Included in Other Employee Benefits is the Transfer to the OPEB trust. The transfer to the OPEB trust fund increased by \$6,844. In the most recent actuarial report, the Town’s funding level was 107.4% funded.
- ❖ The decrease in contractual costs (\$275,118) is due in part to a decrease in legal fees (\$157,000), the transfer of accounts from PZB to the Building Enterprise Fund, (\$573,600), the elimination of employee events (\$22,100) and the elimination of education and conference travel this year due to the pandemic, (\$90,796). These are all offset by increases in contractual hiring versus Town staff in recreation (\$350,800), IT (\$73,500), and contractual parking enforcement officers (\$144,000), and an increase from West

Palm Beach for the sewage treatment and disposal costs of (\$70,807). We took out all contractual increases since the June CPI was .7%.

- ❖ The decrease in commodities of (\$41,265) is mostly due to the transfer of accounts from PZB to the Building Enterprise Fund, (\$33,000), decreases in computer software (\$22,600), and other numerous small increase throughout these accounts.
- ❖ Depreciation/Capital outlay costs decreased \$148,742 due to the transfer of depreciation to the Building Enterprise Fund (\$96,038), and a reduction in the purchase of equipment versus prior years of (\$50,161).
- ❖ The funding for the Four Arts Library will remain flat. This funding is now tied to April CPI with a cap of 3%. The CPI 12-month change through April for the Miami-Fort Lauderdale-West Palm Beach was -.5%.

Transfers and Other:

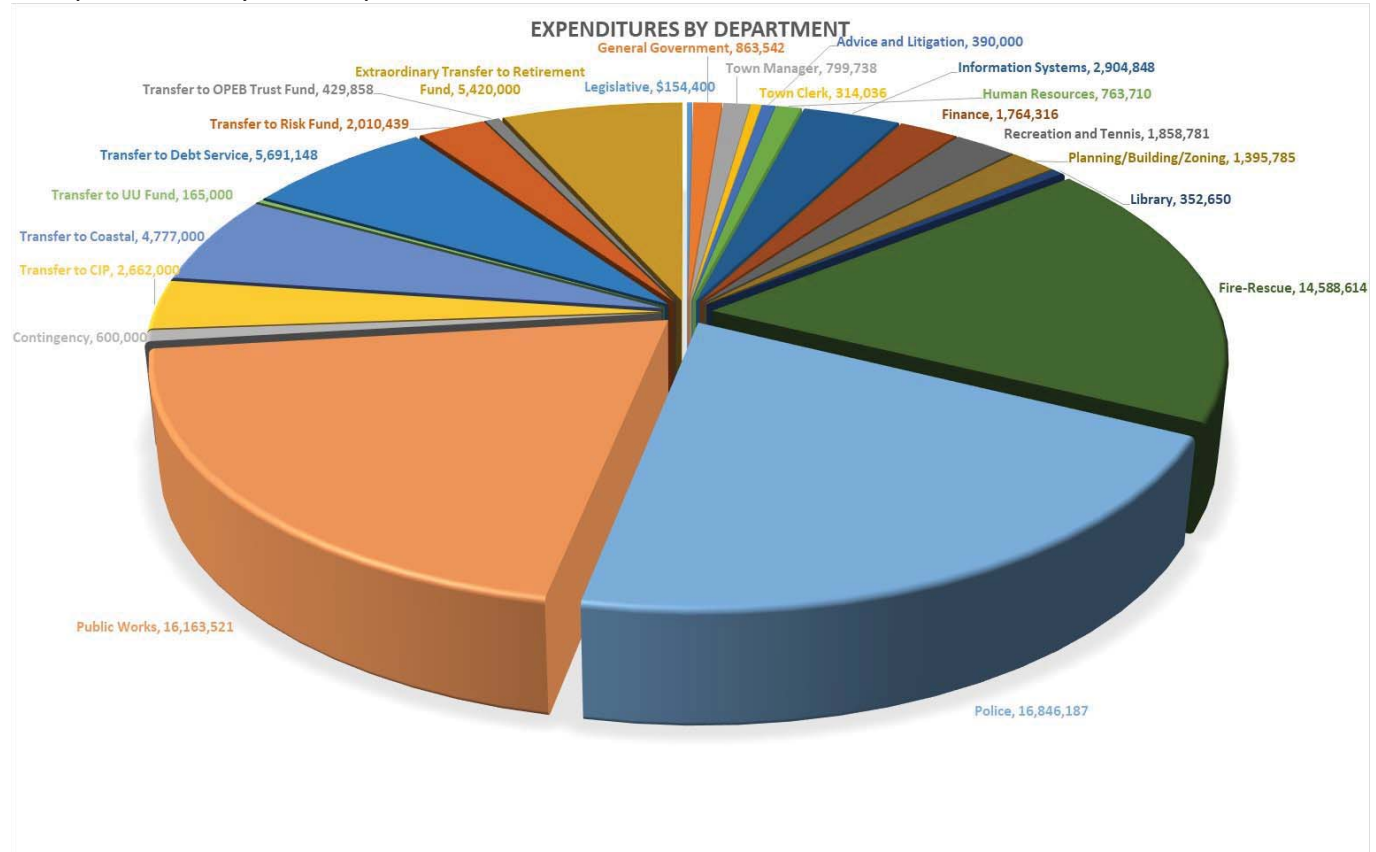
- ❖ The transfer to the Risk Fund increased by \$109,620 due to expected increases in the insurance market.
- ❖ The transfer to the Capital Improvement Fund increased by \$242,000 or 10% over FY20.
- ❖ The transfer to the Underground Utility Fund represents the transfer of funds to pay for the Project Manager's salary and benefits.
- ❖ The transfer to the debt service fund decreased by \$292,765 due to the refinancing of the remaining 2010A bonds and the 2013 Bonds earlier this year.
- ❖ Coastal funding decreased by \$1,743,211 due to anticipated Federal and State grants. The appropriation of \$4,777,000 represents the initial tax increase to begin funding of the coastal program. The FEMA, Federal and State grants have allowed the Town to be able to reduce the Town's contribution for annual funding. Please see the Coastal Budget section for more information about the budget and forecasted expenditures.
- ❖ The extraordinary transfer to the retirement fund to accelerate improvements to the UAAL remained at \$5,420,000.
- ❖ Contingency is funded at 1% of operating expenditures. Absent extraordinary unforeseen circumstances, this amount should be enough to cover unexpected expenditures.

Funding By Department

Following this section are two General Fund Revenue/Expenditure summaries. These summaries show the Town's revenues by category and the expenditures by department. The first summary shows the General Fund budget. The second summary provided shows an "apples to apples" comparison if the Building Enterprise Fund had not been established this year, and the costs remained in the General Fund. In both cases, revenues and expenditures are less than FY20. The summary with the Building related accounts from the new 405 fund added in, results in a "profit" of \$52,857 which will remain in the Building Enterprise Fund as a reserve in case of a downturn.

Departmental Expenditures

The three largest departments, Police, Fire-Rescue and Public Works, account for over 58.6% of the Town budget. The transfers mentioned above account for another 27% for a total of 85.6% of the total Town budget. All other general government and administrative departments make up the balance of 14.4%. The charts below and on the following 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, 2019, was \$26,540,203. This amount was \$9,019,814 above the policy-required minimum. The FY21 budget includes a transfer of \$600,000 from fund balance to fund the contingency reserve and \$490,705 from the reserve for compensated absences to fund the compensated absence payouts. After the contingency transfer, the remaining balance in the unassigned fund balances will be \$8,419,814.

Total excess reserves in all Town funds as of September 30, 2019, were \$22,708,289. Of this amount \$3,562,492 was allocated in FY20 from the Coastal Protection Fund for the bulkhead construction for the Marina Project.

Based on results thus far for FY20, and the economic uncertainty that prevails, we are currently estimating a surplus of between \$1-1.7 million at FY20 year-end. This surplus is the result of many vacant positions, and savings from the implementation of the compensation study. If we experience a storm event or if the economy worsens this amount will decrease.

Compensation Update

In accordance with the Town-wide Compensation Study completed in FY19, staff conducted a recent market assessment to ensure the Town's pay ranges remain competitive within the Palm Beach County market and at the 75th percentile for public safety. Analysis of public safety market pay ranges resulted in increases to the minimum of the range for certain step plan positions in order to adjust minimums to the 75th percentile; however, pay range step maximums were mostly unchanged due to existing placement at or above the 75th percentile. Pay ranges for similarly situated open range positions in the Palm Beach County public market increased by

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an average of 2.7% in FY20, and are projected to increase by 3% in FY21 based on existing collective bargaining agreements. This resulted in an adjustment in the open range pay structure, versus public safety step of 2.5%.

Personnel Complement

The total FTE includes full time employees and part time no benefits employees (PTNB). The total personnel complement (for all funds Townwide) for FY21 is 345.57 full-time equivalent personnel (FTE), which is a net decrease of 16.68 FTE from the adopted FY20 budget. A chart of the FTE by department is shown below with a two-year history. The chart shows full time employees which decreased by 5.01 FTE and PTNB staffing which decreased by 11.67 FTE, mostly due to more contractual staffing at the Recreation Center and the closure of the marina. The changes in the FTE for both full time and part time staffing are described in detail after the table.

Department/Fund	FY20	FY21
Full Time Staffing		
Town Manager	7.00	7.00
Information Systems	8.00	8.00
Human Resources	3.77	3.77
Finance	14.69	13.69
Planning & Zoning	25.75	9.10
Fire-Rescue	78.40	78.40
Police	100.85	96.85
Public Works	80.84	79.88
Recreation	7.50	7.90
Town Docks	1.82	1.57
Par 3 Golf Course	7.60	7.40
Building Fund	0.00	17.65
Underground Utility Fund	1.00	1.00
Coastal Management Fund	1.00	1.00
Risk Fund	1.63	1.78
Health Fund	0.92	1.12
OPEB Trust	0.83	0.98
Retirement Fund	1.16	0.66
Total Full Time Staffing	342.76	337.75
Part Time No Benefit Staffing		
Fire- Rescue (Ocean Rescue)	3.00	3.00

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Police	1.35	1.35
Recreation Center	11.17	1.78
Tennis	1.37	1.38
Town Docks	1.50	0.00
Par 3 Golf Course	1.10	.31
Total Part Time No Benefits Staffing	19.49	7.82
Total Town Staffing	362.25	345.57

The decrease of 16.68 FTEs in FY21 is made up of the following additions and reductions and other small reallocations across programs:

Position changes:

- 1 FTE reduction with the elimination of Purchasing Coordinator position.
- 1 FTE addition in Planning Zoning with the addition of the Zoning Tech position.
- 1 FTE reduction in Public Works elimination of a sanitation/trash worker.
- 4 FTE reduction in Police with the elimination of four parking control officers, replaced with contractual workers.
- 1.5 FTE reduction at Town Docks due to the closure for construction.
- .79 FTE reduction at the Par 3 golf course made up of part time positions replaced with contractual employees.
- 9.39 FTE reduction in Recreation part time no benefit positions replaced with contractual staffing.

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) Townwide Underground Utility Project

The Townwide Underground Utility Project fund accounts for the project costs and associated assessments and borrowings for the project. During FY21, we expect to complete Phase 2 South and Phase 3 North, begin construction of Phases 3 South, Phase 4 and possibly Phase 5. In FY21, engineering design will be initiated for Phase 7 and possibly Phase 8 of the project.

In addition to the FY21 budget, a cash flow projection through 2026 using the updated opinion of costs is included in the Townwide Underground Utility section. The forecast currently shows a projected ending deficit of \$10,780,948 in FY2026. Plans need to be made for funding of this deficit. Some options include: Using Town reserves, building funds into future budgets, applying for additional grant funding, and using marina profits.

Debt Service Funds (205, 206)

The Debt Service Funds provide for the payment of principal and interest on the Town's outstanding bonds. During FY10, the Town authorized the issuance of \$57,035,000 for a portion of the Town's Accelerated Capital Improvement Program (ACIP) and refunding all of the Town's existing debt. In addition, bonds totaling \$14,770,000 were issued for the Worth Avenue Commercial District Project. On August 25, 2016, the Town issued bonds to refund most of the 2010A & 2010B bonds. This transaction produced gross savings of \$8,900,539, net present value savings of \$6,895,965 or 13.35% over 23 years. The remaining balance of \$4,660,000 on this Bond was refinanced in 2019 and achieved net present value savings of \$1,157,902 or 25.39% of the refunded bonds par amount. The all-in true interest cost was 2.46%.

In 2013, the Town issued \$55,590,000 for the second phase of the ACIP, "bondable" coastal projects, and the Town's portion of the Par 3 clubhouse project. In 2019, the Town issued bonds to refund most of the 2013 bonds. The transaction produced savings of \$4,385,248 or 10.24%.

In the fall of 2018, the Town issued \$56,040,000 in General Obligation bonds for the Townwide Undergrounding project.

In 2020 the Town issued \$31,000,000 in Revenue Bond through CenterState Bank for the Marina Construction project. This bond is secured by non-ad valorem revenues. The rate on the bonds is 2.25%.

As of September 30, 2020, the Town's net bonded debt will amount to 19.4% of the legal limit of \$1,003,623,158 (5% of preliminary FY21 taxable value of \$20,072,463,151).

The Town's outstanding Revenue Bond debt as of September 30, 2020, is shown on the table on the following page:

Executive Summary

Town of Palm Beach

FY2021

<i>Year Issued</i>	<i>Outstanding Principal Balance September 30, 2020</i>	<i>Purpose</i>
2016A	\$39,320,000	First Phase of the ACIP and Refund Outstanding Debt
2016B	\$10,255,000	Worth Avenue Commercial District Project
2013	\$6,670,000	Remaining Balance on Second Phase of ACIP
2018	\$54,360,000	General Obligation Bonds for Townwide Undergrounding Project
2019	\$48,730,000	Refunding Revenue Bonds for Second Phase of the ACIP
2019	\$4,660,000	Refunding of Remaining Balance of First Phase of ACIP Debt
2020	31,000,000	Marina Loan
Total	\$194,995,000	

The 2016A, 2013, 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 Golf Course Fund for the golf course and clubhouse renovation (\$190,567), and a portion is funded through the Coastal Management Fund (\$542,232). The non-ad valorem revenue transfer from the General Fund for FY21 is \$5,691,148.

The 2016B Series Revenue Bonds debt service appropriation of \$722,913 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 FY21 on these bonds will be \$3,398,850.

During 2020, the Town issued non ad valorem debt totaling \$31,000,000 through a bank loan for the Marina construction project. The debt service for FY21 will be \$740,900 and paid through the Marina fund. Debt service will increase to \$2,035,246 in FY22 once the marina is operational.

Capital Improvement Funds (307, 309, 311, 314)

For FY21, the following items totaling \$2,420,000 are included in the Capital Improvement Fund (307):

- Pavement Management - \$1,000,000
- Drainage Improvements - \$300,000
- Sanitary Sewage System Improvements - \$1,120,000
- Water main improvements (WPB) - \$1,000,000 (Funded by West Palm Beach)

The transfer to the Capital Improvement Fund has increased by \$242,000.

The updated 5-year Capital Improvement plan includes plans to rehabilitate the North Fire-Rescue Station in 2023-2024. This project is expected to cost \$5,500,000. At this time, we do not have a source of funds for this project. We are considering options such as; Town reserves and/or increasing the transfer to the CIP Fund using potential Marina revenues.

Coastal Management

The Coastal Management Fund (309) is used to fund the construction costs of the coastal projects. The details of the FY21 budget for Coastal Management can be found in the Annual Budget Document. This plan has been updated by Public Works to include estimates for future projects based upon current costs and include the Mid-town seawall and groins in the Mid-town beach area. Due to the cost sharing by the Federal and State Governments for the Town's projects, the transfer to the Coastal Management Fund is able to be decreased \$1,743,211 to \$4,777,000, which is the amount of the original tax increase used to initiate the funding of the coastal program.

Enterprise Funds (401, 402, 405)

Town Docks

Town Docks are closed for construction through most of FY21. The marina is expected to be operational as of September 1, 2021. Revenues totaling \$50,000 have been included for waiting list application fees and \$3.1 million from the FIND grant for the marina construction. There will be operating expenses during the construction period totaling \$797,282. Staffing has been reduced to 1.57 FTEs. An appropriation of \$350,000 has been included for promotional advertising for the new marina in FY21. In addition, a debt service payment of \$740,900 will be due on the loan for the replacement of the Town docks. We have included depreciation for FY21 since it is expected to be completed by September 1, 2021.

The unassigned reserves of the Marina and the balance in the dock replacement fund are able to cover the operating deficit of \$793,111 that is expected during FY21.

The total cost for the marina construction is \$39,563,200. The loan amount was \$31,000,000, we expect to receive a total of \$3,425,000 in grants from FIND, we allocated the cost of the bulkhead construction of \$3,562,492 to the Coastal Protection Fund and the balance of \$1,575,708 will come from the Dock replacement reserve.

Par 3 Golf Course

Par 3 revenues are projected to increase over end of year estimates during FY21. The various FY21 fee adjustments include strategic increases to green fees and passes which will capitalize on player demand for our unique facility. The Par 3 Golf Course anticipates an operating gross profit of \$683,500 prior to depreciation and other below the line expenses. The transfer to the reserves for the Golf Course and Clubhouse and the Equipment Replacement Fund total \$263,924. Additional deductions from the operating profit include transfers for debt service (\$194,813), contingency (\$92,950) and the general fund (\$25,000).

The Par 3 Golf Course was separated from the Recreation Enterprise Fund last year. After the first year results and the split of the assets and liabilities of the funds within the Recreation Enterprise Fund, the Par 3 Golf Course ended FY19 with unrestricted net assets of -\$953,128. FY20 results are not final, but due to the closures related to the COVID19 pandemic current estimates show the Par 3 ending with a deficit of approximately \$177,003. This will further reduce the unrestricted net asset position of the Par 3. The FY21 budget shows a small ending profit as mentioned above for the year. The LTFP forecast shows improvement to the net assets of the fund. We will closely monitor this fund to ensure that there is improvement in the reserves.

Building Enterprise Fund

The Building Enterprise Fund is being created this year 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. Total revenues for FY21 are anticipated to be \$6,262,005 and total operating expenses are \$6,209,148 including a transfer to the General Fund of \$3,200,000, which is for the allocated costs that the General Fund provides to the building permit process. Building permit related revenues have been decreased by \$772,995 in anticipation of a slowdown in activity related to

Executive Summary

Town of Palm Beach

FY2021

the pandemic. After depreciation of \$96,038 and a 5% operating expense contingency of \$138,720 there will be a remaining balance of \$52,857, which will begin to build the reserves of this fund for a potential downturn.

Internal Service Funds (501, 502, 320)

The transfer to the Risk Fund (501) has increased by \$109,620 due to expected increases in the insurance market.

The Health Insurance Fund (502) transfer from all funds has decreased due to favorable claims experience and fewer employees in the plan.

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 Annual Budget Document.

Trust Funds (600 & 610)

Retirement (600)

The FY21 actuarially determined contribution to the DB plan totals \$11,792,492. The Town had accumulated \$560,945 in prepaid contributions that are partially being used, as approved last year to offset the contribution for FY21. The amounts by employee group are shown below versus the FY20 contribution. Legacy plan costs represent \$9,129,104 of the total and the costs for the ongoing plan are \$2,663,388.

Town DB and DC Retirement Contributions

Town Retirement Contributions	FY2020	FY2021	\$ Change	% Change
General Employee DB	\$3,276,537	\$3,560,240	\$283,703	8.66%
Lifeguards DB	210,518	215,911	5,393	2.56%
Police DB	3,303,037	3,653,689	350,652	10.62%
Fire-Rescue DB	4,001,559	4,362,652	361,093	9.02%
Total DB Contribution	\$10,791,651	\$11,792,492	\$1,000,841	9.27%
Total DC Contribution	\$617,317	\$626,921	9,604	-9.41%
Total Town DB and DC Contribution	\$11,408,968	\$12,419,413	\$1,010,445	9.42%

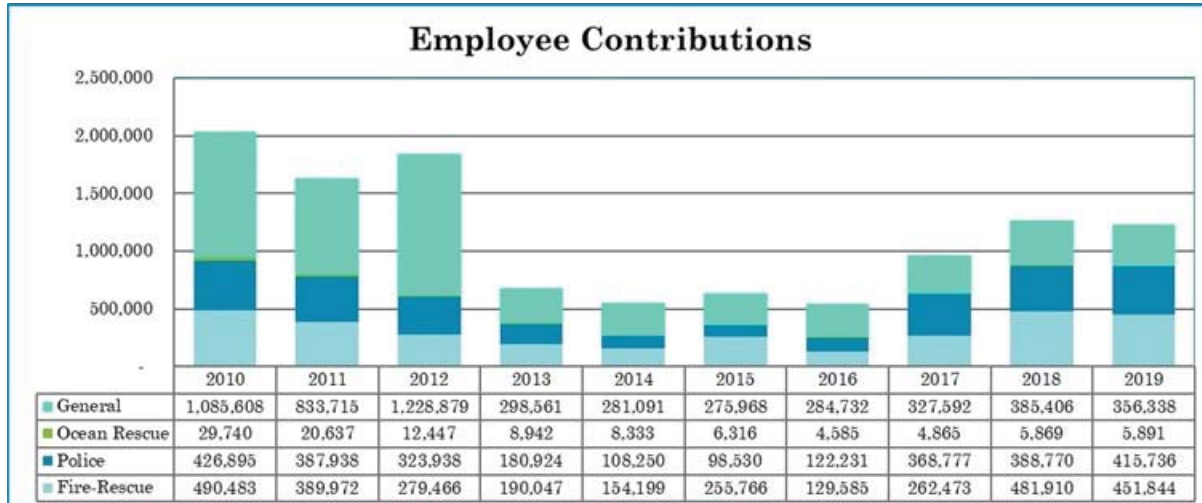
The Town Council approved using a portion of the prepaid contribution \$560,945 made in FY19 to offset the effects of the compensation study on the retirement costs that would impact FY21. The amount used in FY21 will be \$126,945. The remaining balance has been preserved to use in FY22 to offset a portion of the cost of the expected investment losses from FY20. The above

Executive Summary

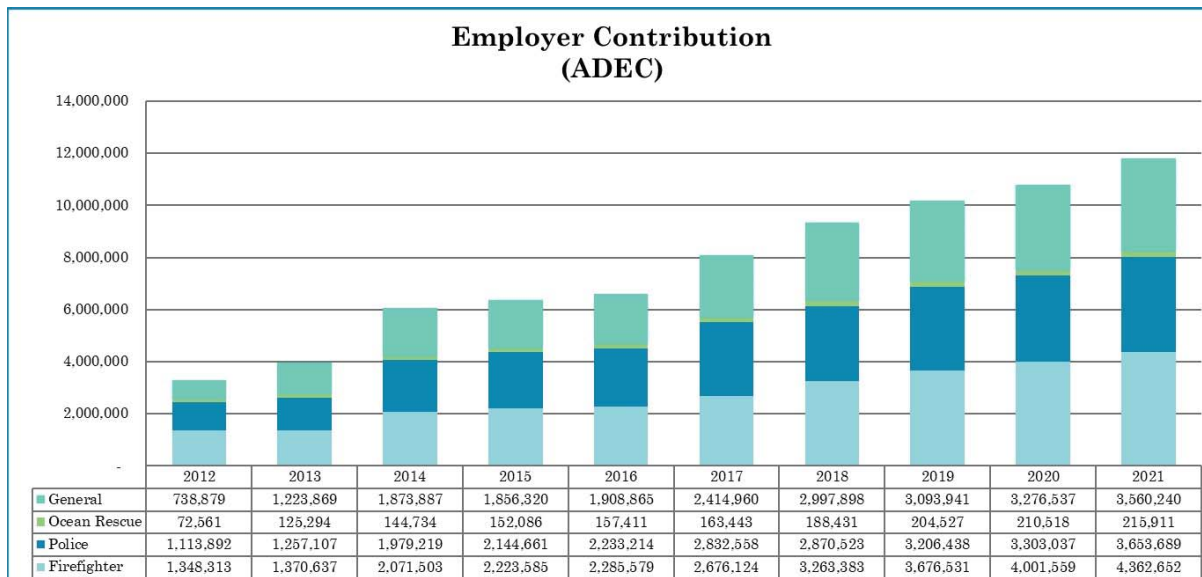
Town of Palm Beach

FY2021

numbers do not reflect the \$126,945 reduction. The historical 10-year trend in Town actuarially determined employer contributions (ADEC) for the defined benefit pensions are shown on the chart below.



The 10-year trend for employee contributions is shown below:



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 on the following page:

Employer Defined Contribution Funding

DC Contributions	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Budget
General	\$684,688	\$467,062	\$445,592	\$608,756	\$620,535
Lifeguards	10,357	5,844	5,155	8,561	6,386
Police	0	0	0	0	0
Fire-Rescue	69,824	0	0	0	0
Total	\$764,869	\$472,906	\$450,747	\$617,317	\$626,921

Health Insurance (OPEB) Trust (610)

The actuarially determined transfer to the OPEB trust from the General Fund in the FY21 budget is \$429,858. This amount is \$6,844 more than FY20. The investment return assumption is 6%. The funded ratio in the actuarial report was 107.4%.

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

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.

Long-Term Financial Plan

The Long-Term Financial Plan (LTFP) has been updated with the FY21 final budget. The entire document including the trend analysis, current financial condition, forecast and other funds trends and forecast can be found on the Town's website.

The forecast is summarized below. We prepared the forecast with property tax revenue used to balance the forecast in each year. The FY22 forecast contains a property tax revenue increase of 2.15%. A taxable value increase of 4.41% in FY22, would reflect a decrease of 2.16% in the millage rate and would result in a \$0 increase per million of taxable value. It is far too early in the process to predict the total impact of the COVID-19 pandemic recession and its effect on Town revenues and expenditures and ultimately what the property tax increase will be for FY22.

	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29
Revenues	83,203,392	85,294,006	88,270,677	91,765,020	94,829,851	97,407,721	99,171,430	101,435,203
Expenditures	83,203,392	85,294,006	88,270,677	91,765,020	94,829,851	97,407,721	99,171,430	101,435,203
Surplus/(Deficit)	(0)	0	(0)	0	0	0	0	(0)
Property Tax Revenue % Increase	2.15%	2.55%	4.13%	4.88%	3.88%	2.99%	1.58%	2.42%

Executive Summary

Town of Palm Beach

FY2021

Conclusion

This concludes the executive summary portion of the FY21 budget.

Respectfully Submitted,



Kirk Blouin
Town Manager

cc: Jay Boodheshwar, Deputy Town Manager
Department Directors

Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2020 - 2021

	Budget FY2020	Budget FY2021	FY20 vs. FY21 \$ Difference	FY20 vs. FY21 % Change
Revenues				
Ad Valorem Taxes	\$55,979,439	\$57,134,000	\$1,154,561	2.06%
Non Ad Valorem Taxes	6,459,000	6,351,000	-\$108,000	-1.67%
Licenses & Permits	10,843,800	4,245,100	-\$6,598,700	-60.85%
Intergovernmental	1,099,600	956,000	-\$143,600	-13.06%
Charges for Services	6,289,199	5,384,700	-\$904,499	-14.38%
Fines and Forfeitures	942,000	916,000	-\$26,000	-2.76%
Investment Earnings	1,230,000	904,773	-\$325,227	-26.44%
Miscellaneous Revenues	490,728	494,500	\$3,772	0.77%
Interfund Transfers	25,000	25,000	\$0	0.00%
Transfer From Fund Balance	1,083,000	1,304,500	\$221,500	20.45%
Transfer from Building Fund	0	3,200,000	\$3,200,000	100.00%
Total Revenues	\$84,441,766	\$80,915,573	-\$3,526,193	-4.18%
Expenditures				
Department				
Legislative	\$154,400	\$154,400	\$0	0.00%
General Government	614,643	863,542	\$248,899	40.49%
Town Manager	774,011	802,615	\$28,604	3.70%
Town Clerk	307,400	316,092	\$8,692	2.83%
Advice and Litigation	528,200	390,000	-\$138,200	-26.16%
Human Resources	752,902	766,810	\$13,908	1.85%
Information Systems	2,775,010	2,935,478	\$160,468	5.78%
Finance	1,818,911	1,774,049	-\$44,862	-2.47%
Recreation and Tennis	1,682,074	1,865,276	\$183,202	10.89%
Planning/Building/Zoning	4,215,179	1,401,621	-\$2,813,558	-66.75%
Library	352,650	352,650	\$0	0.00%
Fire-Rescue	14,456,969	14,590,586	\$133,617	0.92%
Police	16,809,302	16,870,733	\$61,431	0.37%
Public Works	15,777,708	16,076,276	\$298,568	1.89%
Contingency	610,000	600,000	-\$10,000	-1.64%
Transfer to Other Funds				
Transfer to CIP	2,420,000	2,662,000	\$242,000	10.00%
Transfer to Coastal	6,520,211	4,777,000	-\$1,743,211	-26.74%
Transfer to UU Fund	144,450	165,000	\$20,550	14.23%
Transfer to Debt Service	5,983,913	5,691,148	-\$292,765	-4.89%
Transfer to Risk Fund	1,900,819	2,010,439	\$109,620	5.77%
Transfer to OPEB Trust Fund	423,014	429,858	\$6,844	1.62%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	\$0	0.00%
Total General Fund Expenditures	\$84,441,766	\$80,915,573	-\$3,526,193	-4.18%
Revenues Over/(Under) Expenditures	\$0	\$0		

Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison - with Building Department
Fiscal Years 2020 - 2021

	Budget FY2020	Budget FY2021	FY20 vs. FY21 \$ Difference	FY20 vs. FY21 % Change
Revenues				
Ad Valorem Taxes	\$55,979,439	\$57,134,000	\$1,154,561	2.06%
Non Ad Valorem Taxes	6,459,000	6,351,000	-\$108,000	-1.67%
Licenses & Permits	10,843,800	10,456,600	-\$387,200	-3.57%
Intergovernmental	1,099,600	956,000	-\$143,600	-13.06%
Charges for Services	6,289,199	5,405,700	-\$883,499	-14.05%
Fines and Forfeitures	942,000	945,505	\$3,505	0.37%
Investment Earnings	1,230,000	904,773	-\$325,227	-26.44%
Miscellaneous Revenues	490,728	494,500	\$3,772	0.77%
Interfund Transfers	25,000	25,000	\$0	0.00%
Transfer From Fund Balance	1,083,000	1,304,500	\$221,500	20.45%
Transfer from Building Fund	0	3,200,000	\$3,200,000	100.00%
Total Revenues	\$84,441,766	\$87,177,578	\$2,735,812	3.24%
Expenditures				
Department				
Legislative	\$154,400	\$154,400	\$0	0.00%
General Government	614,643	863,542	\$248,899	40.49%
Town Manager	774,011	802,615	\$28,604	3.70%
Town Clerk	307,400	316,092	\$8,692	2.83%
Advice and Litigation	528,200	390,000	-\$138,200	-26.16%
Human Resources	752,902	766,810	\$13,908	1.85%
Information Systems	2,775,010	2,935,478	\$160,468	5.78%
Finance	1,818,911	1,774,049	-\$44,862	-2.47%
Recreation and Tennis	1,882,074	1,865,276	\$183,202	10.89%
Planning/Building/Zoning	4,215,179	7,610,769	\$3,395,590	80.56%
Library	352,650	352,650	\$0	0.00%
Fire-Rescue	14,456,969	14,590,586	\$133,617	0.92%
Police	16,809,302	16,870,733	\$61,431	0.37%
Public Works	15,777,708	16,076,276	\$298,568	1.89%
Contingency	610,000	600,000	-\$10,000	-1.64%
Transfer to Other Funds				
Transfer to CIP	2,420,000	2,662,000	\$242,000	10.00%
Transfer to Coastal	6,520,211	4,777,000	-\$1,743,211	-26.74%
Transfer to UU Fund	144,450	165,000	\$20,550	14.23%
Transfer to Debt Service	5,983,913	5,691,148	-\$292,765	-4.89%
Transfer to Risk Fund	1,900,819	2,010,439	\$109,620	5.77%
Transfer to OPEB Trust Fund	423,014	429,858	\$6,844	1.62%
Extraordinary Transfer to Retirement Fund	5,420,000	5,420,000	\$0	0.00%
Total General Fund Expenditures	\$84,441,766	\$87,124,721	\$2,682,955	3.18%
Revenues Over/(Under) Expenditures	\$0	\$52,857		

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Reasons for Proposed Operating Millage Rate Increase over the Rolled-Back
Millage Rate

Presenter

ATTACHMENTS:

No Attachments Available

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Questions and Comments from Public

Presenter

ATTACHMENTS:

No Attachments Available

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

RESOLUTION NO. 65-2020 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 2020 - 2021 Fiscal Year.

Presenter

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Resolution No. 65-2020**

RESOLUTION NO. 65-2020

**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 2020 - 2021
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:

Section 1. 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, 2020, and ending September 30, 2021:

- 1) The millage rate for nonexempt taxable property within the Town of Palm Beach shall be 2.9962 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 1.57% more than the “rolled-back rate” of 2.9500 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., Wednesday, September 16, 2020, in the Town Council Chambers, 360 South County Road, Palm Beach, Florida.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of September 2020.

Gail L. Coniglio, Mayor

ATTEST:

Pat Gayle-Gordon, Acting Town Clerk

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Non-Ad Valorem Assessments

1. Commercial Solid Waste Fee Assessments

RESOLUTION NO. 66-2020 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, 2020, from H. Paul Brazil, Director of Public Works**
- ▣ **Resolution No. 66-2020**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2020

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 FY2021
Resolution No. 66-2020

DATE: August 14, 2020

STAFF RECOMMENDATION

Town staff recommends Town Council adopt Resolution No. 66-2020, which is the Annual Assessment Rate Resolution for the proposed Non-Ad Valorem Service Assessments for the Commercial Solid Waste Collection rates in FY2021.

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 FY2021 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. 66-2020, 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 FY2021 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	\$ 355,265
Service for 7-day customers	\$ 326,388
Service for apartments	<u>\$ 115,814</u>
Total Assessment Revenues	\$ 797,468
Total Direct Cost for Commercial Solid Waste Collection	\$ 464,505
Disposal Cost (\$42/ton collected)	<u>\$ 297,103</u>
Total Net Cost	\$ 761,608

To employ a defensible 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 founded 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 FY2021 net assessment of \$761,608 is derived by reducing the required gross total assessment of \$797,468 by these factors.

Resolution No. 66-2020 implements the intended assessments for FY2021. 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, 2019;
- 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:

	<u>FY20</u>	<u>FY21</u>
1. Apartments	\$ 13.00/Unit/Month	\$ 12.80/Unit/Month
2. Low Volume (5 day)	\$ 0.030/SF/Year	\$ 0.028/SF/Year
3. Medium Volume (5 day)	\$ 0.197/SF/Year	\$ 0.189/SF/Year
4. High Volume (5 day)	\$ 0.864/SF/Year	\$ 0.826/SF/Year
5. Low Volume (7 day)	\$ 0.035/SF/Year	\$ 0.035/SF/Year
6. Medium Volume (7 day)	\$ 0.235/SF/Year	\$ 0.234/SF/Year
7. High Volume (7 day)	\$ 1.031/SF/Year	\$ 1.025/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 benefitting, 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.

Attachment

cc: Jane Le Clainche, Director of Finance
Eric B. Brown, P.E., Assistant Director of Public Works
John C. Randolph, Town Attorney
Chester Purves, Services Division Manager
Dean Mealy, Purchasing Manager

RESOLUTION NO. 66-2020

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, Chapter 90 of the Town of Palm Beach Code of Ordinances (the "Code") authorizes 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;

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;

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, 2020;

WHEREAS, the Town Council, on July 14, 2020, adopted Resolution No. 50-2020 (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 Code;

WHEREAS, pursuant to the provisions of the Code, 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;

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

WHEREAS, notice of a public hearing has been published and, as required by the terms of the Code, 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 10, 2020, and comments and objections of all interested persons have been heard and considered as required by the terms of the Code;

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 Code; the Initial Assessment Resolution (Resolution No. 25-03); the Final Assessment Resolution (Resolution No. 44-03); the Preliminary Rate Resolution; 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 constitutes the Annual Rate Resolution as defined in the Code.

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

SECTION 3. 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 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. Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Code, 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.

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

(D) For the Fiscal Year beginning October 1, 2020, the Solid Waste Cost to be assessed is \$797,468, with \$115,814 allocated to Apartments and \$681,653 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, 2020 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	\$153.60	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	\$0.028	Per Square Foot
Medium Volume	\$0.189	Per Square Foot
High Volume	\$0.826	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	\$0.035	Per Square Foot
Medium Volume	\$0.234	Per Square Foot
High Volume	\$1.025	Per Square Foot

(E) 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, 2020.

(F) 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.

(G) As authorized in Section 90-69 of the Code, 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.

(H) 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.

(I) 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 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby ratified and confirmed.

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 10th day of September, 2020.

Gail L. Coniglio, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

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. 50-2020 and Section 90-65 of the Town of Palm Beach Code.

2. In accordance with Section 10 of Resolution No. 50-2020 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 20, 2020, 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.

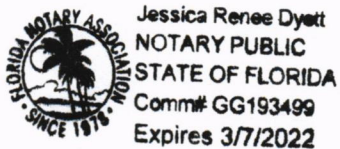
FURTHER AFFIANT SAYETH NOT.



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 24th day of August, 2020, by H. Paul Brazil, P.E., Public Works Director, Town of Palm Beach, Florida. He is personally known to me or has produced _____ as identification and did take an oath.



Printed Name: _____

JESSICA R. DYETT

Notary Public, State of Florida

At Large

My Commission Expires: 03/07/2022

Commission No.: GG193499

APPENDIX B
PROOF OF PUBLICATION

The Palm Beach Post

Palm Beach Daily News

ideabar

PROOF OF PUBLICATION

STATE OF FLORIDA

PUBLIC NOTICE

Before the undersigned authority, personally appeared Teal Pontarelli, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/20/2020 and last date of Publication 08/20/2020. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

PALM BEACH, TOWN OF
PO BOX 2029
PALM BEACH, FL 33480-2029

Invoice/Order Number: 0000590151

Ad Cost: \$1,050.00

Paid: \$0.00

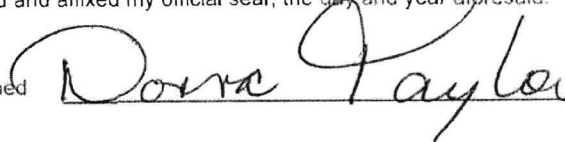
Balance Due: \$1,050.00

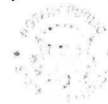
Signed


(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 25th day of August, 2020 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed


(Notary)



DONNA TAYLOR
MY COMMISSION # 06601833
EXPIRES: September 16, 2020
I am a Notary Public for the State of Florida

Please see Ad on following page(s).

Invoice/Order Number: 0000590151
Ad Cost: \$1,050.00
Paid: \$0.00
Balance Due: \$1,050.00

NOTICE OF HEARING TO REIMPOSE 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, 2020.

The hearing will be held at 5:01 p.m. on September 10, 2020, for the purpose of receiving public comment on the 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 through electronic media (Zoom) due to the COVID-19 pandemic and as authorized by Executive Order of the Governor No. 20-179. You can attend this public hearing through electronic media (Zoom) at 5:01 p.m. on September 10, 2020, by following the instructions at the following link: <https://zoom.us/j/95228612996>, or by calling - iPhone one-tap:

US: +13126266799,95228612996# or +19294362866,95228612996#
Or telephone: Dial (for higher quality, dial a number based on your current location): US: +1 312 626 6799 or +1 929 436 2866 or +1 301 715 8292 or +1 346 248 7799 or +1 669 900 6833 or +1 253 215 8782 and entering Webinar ID: 952 2861 2996. International numbers available: <https://zoom.us/j/95228612996>. For additional information on how to access the virtual public hearing, please visit www.townofpalmbeach.com.

Pursuant to Section 386.0105, 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 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, 2020, are as follows:

Property and Service Type	Annual Assessment Rate	Billing Unit
Apartments	\$155.60	Per Dwelling Unit
Commercial Property - 5 Day Service		
Low Volume	\$0.078	Per Square Foot
Medium Volume	\$0.189	Per Square Foot
High Volume	\$0.826	Per Square Foot
Commercial Property - 7 Day Service		
Low Volume	\$0.035	Per Square Foot

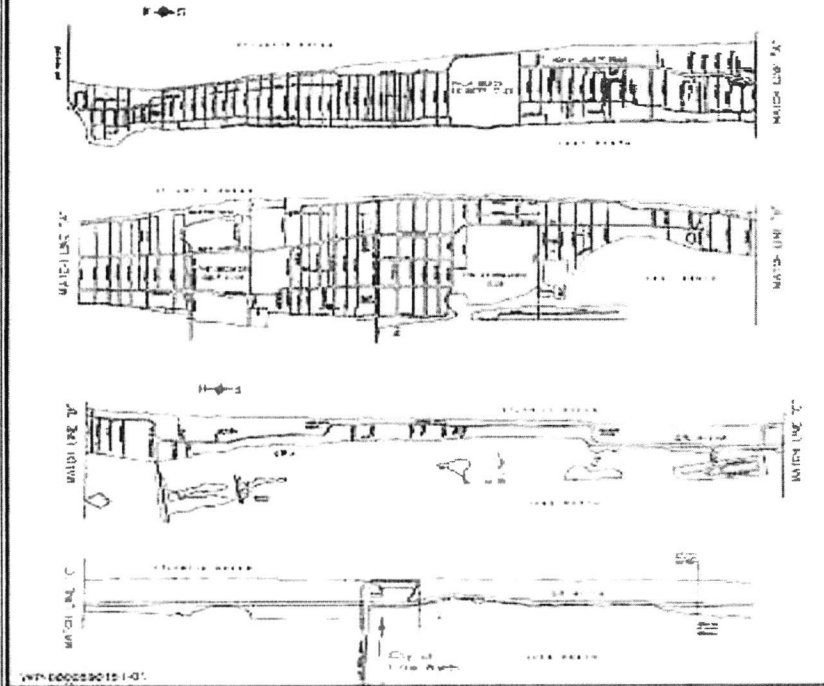
Median Volume	\$0.234	Per Square Foot
High Volume	\$1.025	Per Square Foot

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), and the Preliminary Rate Resolution for FY 20-21 (Resolution No. 50-2020). 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 2020, as authorized by Section 197.3622, 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**



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 10th day of September, 2020
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 on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Worth Avenue Commercial District Improvement Project

RESOLUTION NO. 67-2020 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; Providing Authority And Definitions; 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 For The Effect Of This Resolution; Providing Severability And An Effective Date.

Presenter

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Memorandum dated September 1, 2020 from Jane Le Clainche, Director of Finance**
- ▣ **Resolution No. 67-2020**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2020

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Director of Finance

Re: Worth Avenue Commercial District Assessment Area – Adoption of Assessment Roll
and Improvement and Maintenance Assessments for FY 2021
Resolution No. 67-2020

Date: September 1, 2020

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 67-2020, which is the Annual Rate Resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District Assessment Area in FY2021.

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 FY2021 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. 67-2020 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 FY2021 has been calculated as follows:

Cost Description	Amount
Original Principal	\$14,770,000.00
Outstanding Principal	\$10,255,000.00
Scheduled Principal Payment	\$355,000.00
Scheduled Interest Payment	\$367,913.00

Maintenance Expenses from 10/01/20 to 09/30/21	\$332,668.00
Bond Compliance Reporting Fees	\$2,000.00
Estimated Attorney Fees	\$1,000.00
Estimated Postage	\$100.00
Estimated PB Post Ad	\$1,000.00
Property Appraiser Administrative Fees	\$150.00
Est. Tax Collector First Year Administrative Fees	N/A - Covered by 1% Assessment Denominator Explained Below
Offsetting Revenue (Donation from Garden Club)	(\$5,000.00)
Offsetting Revenue (Estimated Earned Interest)	(\$2,000.00)
Use of Accumulated Fund Balance	(\$65,000.00)
Estimated Preliminary FY 2021 Total Net Assessment	\$987,831.00

To employ a defensible 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 FY2021 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 FY2021 net assessment of \$987,831.00 and incorporating the accumulated rounding adjustment of \$39.37, the gross total assessment is \$1,037,263.95.

Resolution No. 67-2020 implements the intended Worth Avenue Commercial District Area assessments for FY2021. 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, 2020;
- 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. 67-2020 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: Paul Brazil, Director of Public Works
Heather Encinosa, Esq.

RESOLUTION NO. 67-2020

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; PROVIDING AUTHORITY AND DEFINITIONS; 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 FOR THE EFFECT OF THIS RESOLUTION; 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 "Code") to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, on July 14, 2020, the Town Council adopted Resolution No. 48-2020 (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 Code; and

WHEREAS, pursuant to the provisions of the Code, 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 Code; and

WHEREAS, as required by the Code, notice of a public hearing has been published and, if required, mailed 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 10, 2020, and comments and objections of all interested persons have been heard and considered as required by the terms of the Code.

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 Code; the Initial Assessment Resolution (Resolution No. 74-2010); the Final Assessment Resolution (Resolution No. 99-2010); the Preliminary Rate Resolution; Chapter 166, Florida Statutes; Article VIII, Section 2, Florida

Constitution; the Town of Palm Beach Charter; and other applicable provisions of law.

SECTION 2. DEFINITIONS.

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

(B) All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Code, the Initial Assessment Resolution, and the Final Assessment Resolution unless the context clearly indicates an alternative meaning.

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, 2020.

(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, 2020, the estimated Maintenance Cost is \$260,669.60, which is further divided between the EVU Maintenance Cost allocated to the Aesthetic Infrastructure Improvements of \$210,353.44 and the Land Area Maintenance Cost allocated to the Basic Infrastructure Improvements of \$50,316.16. Annual Improvement Assessments have been levied and imposed 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 for a period not to exceed 30 years, commencing with the ad valorem tax bill that was mailed in November 2010.

(C) Upon adoption of this Annual Rate Resolution:

(1) 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.

(2) as to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Town Council of the Annual Rate Resolution and shall attach to property included on the Improvement Assessment Roll upon adoption of the Annual Rate Resolution.

SECTION 6. COLLECTION OF ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Annual Rate Resolution, the Town Manager shall cause the certification and delivery of the Assessment Rolls to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. 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 7. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues relating to the Maintenance Assessments 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 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 regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of September, 2020.

Gail L. Coniglio, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

APPENDIX A
PROOF OF PUBLICATION

The Palm Beach Post

Palm Beach Daily News

ideabar

PROOF OF PUBLICATION STATE OF FLORIDA

PUBLIC NOTICE

Before the undersigned authority, personally appeared Teal Pontarelli, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/20/2020 and last date of Publication 08/20/2020. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

PALM BEACH FINANCE, TOWN OF
360 S COUNTY RD
PALM BEACH, FL 33480-6735

Invoice/Order Number: 0000589973

Ad Cost: \$840.00

Paid: \$0.00

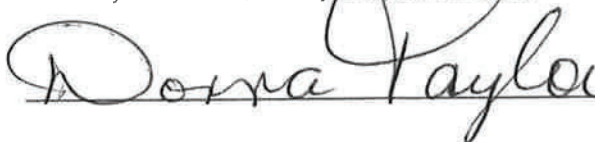
Balance Due: \$840.00

Signed


(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 25th day of August, 2020 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed


(Notary)



DONNA S. TAYLOR
MY COMMISSION # GG 061833
EXPIRES: September 19, 2020
Bonded Thru Surety/Motary Services

Please see Ad on following page(s).

Invoice/Order Number:	0000589973
Ad Cost:	\$840.00
Paid:	\$0.00
Balance Due:	\$840.00

**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 annual 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, 2020 and future fiscal years, and approval of the annual ad valorem capital assessment roll for the construction of the Worth Avenue Improvement Project.

The hearing will be held at 5:01 p.m. on September 10, 2020, for the purpose of receiving public comment on the Worth Avenue 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 30 days of this notice. This hearing will be held through electronic media (Zoom) due to the COVID-19 pandemic and is authorized by Executive Order of the Governor No. 20-179. You can attend this public hearing through electronic media (Zoom) at 5:01 p.m. on September 10, 2020, by following the instructions at the following link: <https://zoom.us/j/95228612996>, or by calling +1 phone one-tap:

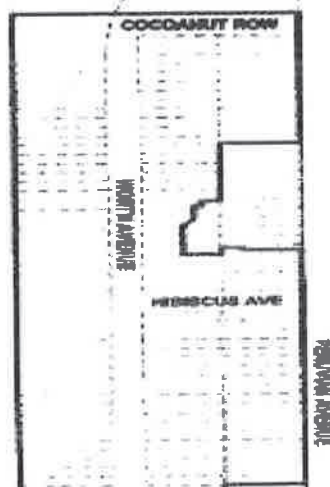
US: +1 312 626 6799 or +1 929 436 2866 or +1 254 215 8782 or +1 348 248 7799 or
OR: +1 312 626 6799 or +1 929 436 2866 or +1 304 215 8792 or +1 348 248 7799 or
+1 669 900 6833 or +1 254 215 8782 and entering Webinar ID: 952 2861
2996. International numbers available: <https://zoom.us/j/95228612996>. For
additional information on how to access the virtual public hearing, please visit
www.townofpalmbeach.com.

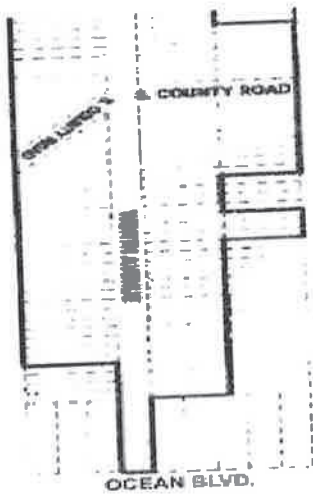
Pursuant to section 280.0505, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10) adopted by the Town Council on July 13, 2010. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 95-10), 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 2020, as authorized by section 197.0632, 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 to 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.





TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA

W01-000000073-01

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

1. I, Jane Le Clainche, as the Finance Director of the Town of Palm Beach ("Town"), have been directed by the Town Council, to mail or cause to be mailed the notices required by Section 7 of Resolution No. 48-2020 and Sections 90-65 and 90-85 of the Town of Palm Beach Code.

2. In accordance with Section 7 of Resolution No. 48-2020 and Sections 90-65 and 90-85 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 20, 2020, 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.

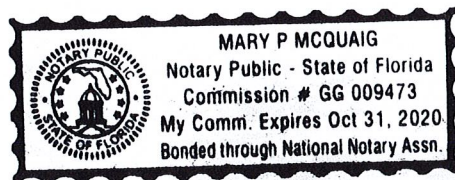
4. Additionally, in accordance with Chapter 92-264, Laws of Florida, I timely provided the information detailed in paragraph 2. above concerning the assessments to the Palm Beach County Property Appraiser for inclusion as a part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

FURTHER AFFIANT SAYETH NOT.

Jane Le Clainche
Jane Le Clainche

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 2nd day of September, 2020 by Jane Le Clainche, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced _____ as identification and did take an oath.



Mary P McQuaig
Printed Name: MARY P MCQUAIG
Notary Public, State of Florida
At Large
My Commission Expires: 10/31/20
Commission No.: GG 009473

APPENDIX C

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____ the 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 _____ 10 _____ day of _____ September _____, _____ 2020 _____ 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 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-014-0010	00250-0001	347 WORTH AVE	23,872.06
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	209.78
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	12,843.63
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	34,081.59
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	20,067.37
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	8,942.25
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	8,077.77
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	52,506.32
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	38,747.46
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	23,182.51
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	25,663.93
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	11,342.24
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	23,937.50
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	23,123.03
50-43-43-23-05-015-0520	00250-0016	259 WORTH AVE	22,661.87
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	28,837.81
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	63,300.74
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	66,159.34
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	28,322.15
50-43-43-23-05-017-0010	00250-0086	150 WORTH AVE	158,040.27
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	29,383.37
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	81,878.27
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	16,718.69
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	20,555.48
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	5,840.36
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	55,592.15
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	21,530.46
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	7,857.14
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	24,246.81
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	11,395.47
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	6,821.96
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	6,018.26
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	3,485.57
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	3,154.32
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	3,578.23
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	823.73
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	1,314.34
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	1,711.62
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	1,258.82
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	2,310.07



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-69-000-0020	00250-0042	250 WORTH AVE	2,254.18
50-43-43-27-69-000-0030	00250-0043	250 WORTH AVE	1,648.40
50-43-43-27-69-000-0040	00250-0044	250 WORTH AVE	2,986.61
50-43-43-27-71-001-1010	00250-0048	339 WORTH AVE	3,511.74
50-43-43-27-71-001-1020	00250-0049	341 WORTH AVE	2,279.47
50-43-43-27-71-001-1030	00250-0050	343 WORTH AVE	2,040.43
50-43-43-27-71-001-1040	00250-0051	345 WORTH AVE	2,114.52
50-43-43-27-71-001-1050	00250-0052	7 VIA MIZNER	686.94
50-43-43-27-71-001-1060	00250-0053	8 VIA MIZNER	672.55
50-43-43-27-71-001-1070	00250-0054	9 VIA MIZNER	686.94
50-43-43-27-71-001-1080	00250-0055	14 VIA MIZNER	1,711.02
50-43-43-27-71-001-1090	00250-0056	14 VIA MIZNER	811.42
50-43-43-27-71-001-1100	00250-0057	23 VIA MIZNER	676.54
50-43-43-27-71-001-1110	00250-0058	21 VIA MIZNER	1,090.90
50-43-43-27-71-001-1120	00250-0059	5 VIA MIZNER	552.08
50-43-43-27-71-001-1140	00250-0060	28 VIA MIZNER	881.03
50-43-43-27-71-001-1150	00250-0061	32 VIA MIZNER	1,616.16
50-43-43-27-71-001-1160	00250-0062	33 VIA MIZNER	1,290.50
50-43-43-27-71-001-1170	00250-0063	34 VIA MIZNER	1,641.38
50-43-43-27-71-001-1180	00250-0064	333 WORTH AVE	2,757.35
50-43-43-27-71-001-1190	00250-0065	335 WORTH AVE	2,204.76
50-43-43-27-71-001-1200	00250-0066	337 WORTH AVE	2,195.53
50-43-43-27-71-001-2080	00250-0067	16 VIA MIZNER	3,303.30
50-43-43-27-71-001-2160	00250-0068	38 VIA MIZNER	3,747.62
50-43-43-27-71-002-1010	00250-0071	60 VIA MIZNER	674.56
50-43-43-27-71-002-1020	00250-0072	64 VIA MIZNER	611.42
50-43-43-27-71-002-1030	00250-0073	64 VIA MIZNER	751.65
50-43-43-27-71-002-1040	00250-0074	66 VIA MIZNER	449.57
50-43-43-27-71-002-1050	00250-0075	66 VIA MIZNER	487.61
50-43-43-27-71-002-1060	00250-0076	87 VIA MIZNER	1,259.58
50-43-43-27-71-002-1070	00250-0077	87 VIA MIZNER	789.45
50-43-43-27-71-002-1080	00250-0078	87 VIA MIZNER	643.01
50-43-43-27-71-002-1090	00250-0079	88 VIA MIZNER	1,856.38
50-43-43-27-71-002-1100	00250-0080	90 VIA MIZNER	2,241.02
50-43-43-27-71-002-1110	00250-0081	92 VIA MIZNER	1,117.91
50-43-43-27-71-002-1120	00250-0082	96 VIA MIZNER	527.06
50-43-43-27-71-002-1140	00250-0083	99 VIA MIZNER	448.53
50-43-43-27-71-002-1150	00250-0084	99 VIA MIZNER	1,379.25
50-43-43-27-71-002-2010	00250-0085	64 VIA MIZNER	1,270.84
			\$1,037,263.95

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Via Fontana Underground Conversion Project

RESOLUTION NO. 68-2020 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

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Memorandum dated September 1, 2020, from Jane Le Clainche, Director of Finance**
- ▣ **Resolution No. 68-2020**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2020

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Finance Director

Re: Via Fontana Underground Assessment Area – Adoption of Assessment Roll and Capital Assessments for FY2021
Resolution No. 68-2020

Date: September 1, 2020

STAFFRECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 68-2020, which is the Annual Rate Resolution for the proposed assessments for the Via Fontana Underground Assessment Area in FY2021.

GENERALINFORMATION

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 FY2021 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. 68-2020 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 FY2021 has been calculated as follows:

Cost Description	
Original Principal	\$ 224,672.15
Outstanding Principal	134,803.16
Anticipated Funding Agreement Required Principal Payment	11,233.61
Estimated Interest Payment @ 3.89%	5,243.84
Interest Rate Surcharge @ 1%	1,348.03
Estimated Attorney Fees	300.00
Estimated Postage (\$.50 x 4 properties)	2.00
Estimated PB Post Advertisement	1,000.00
Property Appraiser Administrative Fees	150.00
Final FY2021 Total Net Assessment	\$ 19,277.48

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 FY2021 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 FY2021 net assessment of \$19,277.48, the gross total assessment is \$20,241.38.

Resolution No. 68-2020 implements the intended Via Fontana assessments for FY2021. The resolution amount 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, 2020;
- 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 Thursday, September 10, 2020, electronically via Zoom. 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. 68-2020 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: John C. Randolph, Town Attorney
Heather Encinosa, Esq.

RESOLUTION NO. 68-2020

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 "Code") to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, on July 11, 2012, 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 Code; and

WHEREAS, on September 12, 2012, 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 Code, 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 Code, 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.

WHEREAS, a public hearing has been duly held on September 10, 2020, and comments and objections of all interested persons have been heard and considered as required by the terms of the Code.

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 Code; the Initial Assessment Resolution; the Final Assessment Resolution; Chapter 166, Florida Statutes; Article VIII, Section 2, Florida

Constitution; the Town of Palm Beach Charter; and other applicable provisions of law.

SECTION 2. DEFINITIONS.

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

(B) All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Code, Initial Assessment Resolution, as amended, and the Final Assessment Resolution, unless the context clearly indicates an alternative meaning.

SECTION 3. APPROVAL OF UPDATED ASSESSMENT ROLL.

(A) The Improvement Assessment Roll, which is attached as Appendix D and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2020.

(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, 2020, 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. The Improvement Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Annual Rate Resolution, the Town Manager shall cause the certification and delivery of the Improvement Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Improvement Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or

cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of September, 2020.

Gail L. Coniglio, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

APPENDIX A

PROOF OF PUBLICATION

The Palm Beach Post

Palm Beach Daily News

ideabar

PROOF OF PUBLICATION

STATE OF FLORIDA

PUBLIC NOTICE

Before the undersigned authority, personally appeared Teal Pontarelli, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/20/2020 and last date of Publication 08/20/2020. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

PALM BEACH FINANCE, TOWN OF
360 S COUNTY RD
PALM BEACH, FL 33480-6735

Invoice/Order Number: 0000589967

Ad Cost: \$840.00

Paid: \$0.00

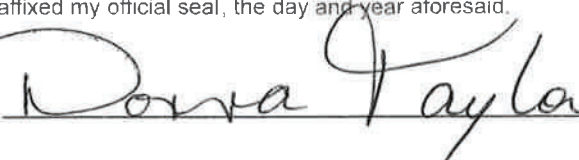
Balance Due: \$840.00

Signed


(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 25th day of August, 2020 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed


(Notary)



DONNA S. TAYLOR
MY COMMISSION # 66-031838
EXPIRES: September 19, 2020
Bonded thru Budget Notary Services

Please see Ad on following page(s).

Invoice/Order Number:	0000589967
Ad Cost:	\$840.00
Paid:	\$0.00
Balance Due:	\$840.00

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 second valuer's special assessments for the provisions 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, 2020 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 10, 2020, 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. This hearing will be held through electronic media (Zoom) due to the COVID-19 pandemic and as authorized by Executive Order of the Governor No. 20-179. You can attend this public hearing through electronic media (Zoom) at 5:01 p.m. on September 10, 2020, by following the instructions at the following link: <https://zoom.us/j/95228612996>, or by calling a phone one-tap:

US: +1 313 266 6799, 95228612996 or +1 929 436 2866, 95228612996

Or Telephone: Dial (for higher quality, dial a number based on your current location):

US: +1 313 626 6799 or +1 929 436 2866 or +1 404 715 8592 or +1 346 248 7799 or +1 669 900 6833 or +1 253 215 8582 and entering Webinar ID: 952 2861 2996.

International numbers available: <https://zoom.us/j/95228612996>. For additional information on how to access the virtual public hearing, please visit www.palmbeach.com.

Pursuant to section 186.0305, 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,

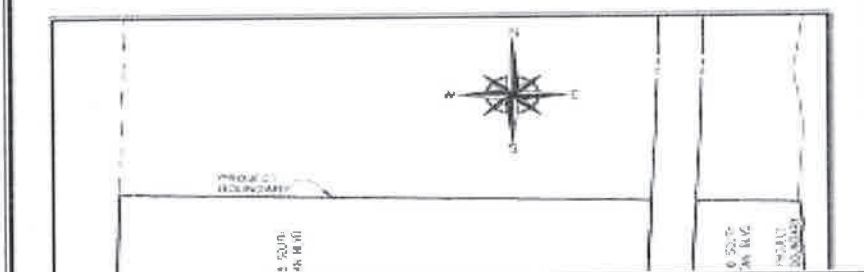
you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in 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.

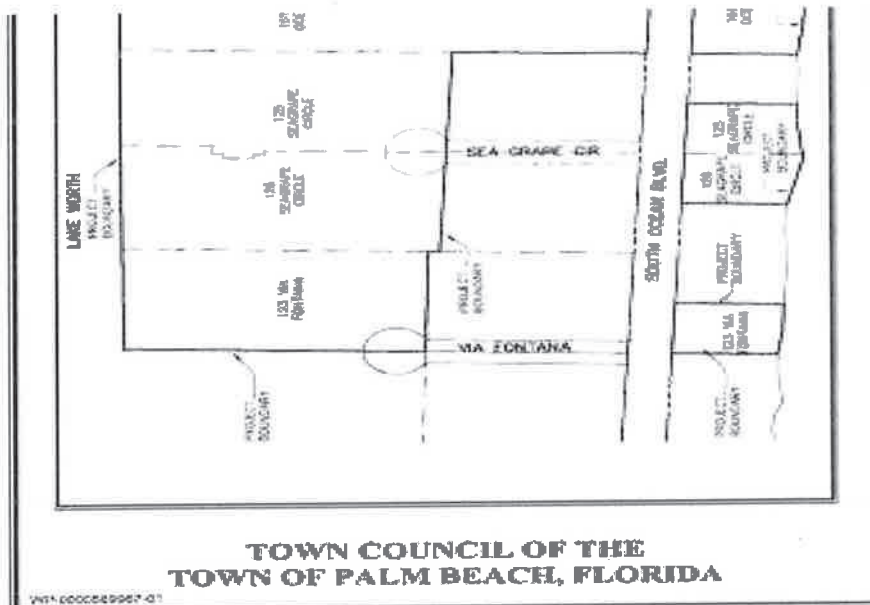
The assessment for each parcel of property is based on the number of equivalent benefit units assigned to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 13, 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 2019, as authorized by section 197.3637, 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





APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

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

2. In accordance with this direction, I timely provided the information concerning the purpose of the assessment and assessment amount for each affected tax parcel within the Via Fontana Assessment Area to the Palm Beach County Property Appraiser for inclusion as a part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

FURTHER AFFIANT SAYETH NOT.

Not Applicable

Jane Le Clainche

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this _____ day of September, 2020 by Jane Le Clainche, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: _____

Notary Public, State of Florida

At Large

My Commission Expires: _____

Commission No.: _____

APPENDIX C

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____ the 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 _____ 10 _____ day of _____ September _____, _____ 2020 _____ year .

Chairman of the Board or authorized agent

of _____ Town of Palm Beach _____
Name of local government

Palm Beach County, Florida

APPENDIX D

IMPROVEMENT ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Via Fontana Assessment Area Improvement Assessment Roll
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-44-11-00-001-0010	vfugu-0001	1616 S OCEAN BLVD	\$7,233.34
50-43-44-11-03-000-1001	vfugu-0002	126 SEAGRAPE CIR	\$3,829.50
50-43-44-11-03-000-1002	vfugu-0003	125 SEAGRAPE CIR	\$3,829.50
50-43-44-11-03-000-1011	vfugu-0004	123 VIA FONTANA	\$5,349.04
			\$20,241.38

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Everglades Island Underground Conversion Project

RESOLUTION NO. 69-2020 A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Relating To The Provision Of The Underground Utility Improvements Within The Everglades Island Assessment Area; Approving The Updated Assessment Roll; Providing For The Continued Collection Of The Assessments To Fund The Underground Utility Improvements Within The Everglades Island Assessment Area; Providing For Collection Of The Assessments Pursuant To The Uniform Assessment Collection Act; Providing Severability And An Effective Date.

Presenter

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Memoorandum dated September 1, 2020, from Jane Le Clainche, Director of Finance**
- ▣ **Resolution No. 69-2020**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2020

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Finance Director

Re: Everglades Island Underground Assessment Area – Adoption of Assessment Roll and Capital Assessments for FY2021
Resolution No. 69-2020

Date: September 1, 2020

STAFFRECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 69-2020, which is the Annual Rate Resolution for the proposed assessments for the Everglades Island Underground Assessment Area in FY2021.

GENERALINFORMATION

The Everglades Island Underground Utilities Project was completed in 2013. Three more years of assessment remain, including this year's.

The Everglades Island net assessment for FY2021 has been calculated as follows:

Cost Description	
Original Principal	\$ 685,625.00
Outstanding Principal	175,413.75
Anticipated Funding Agreement Required Principal Payment	58,471.25
Estimated Interest Payment @ 3.89%	6,823.59
Interest Rate Surcharge @ 1%	1,754.14
Estimated Attorney Fees	300.00
Estimated Postage (\$.50 x 46 properties)	23.00
Estimated PB Post Advertisement	1,000.00
Property Appraiser Administrative Fees	150.00
Final FY2021 Total Net Assessment	\$ 68,521.98

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 FY2021 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 FY2021 net assessment of \$68,521.98 and incorporating the accumulated rounding adjustment \$0.01, the gross total assessment is \$71,948.04.

Resolution No. 69-2020 implements the intended Everglades Island assessments for FY2021. The resolution amount other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Everglades Island assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2020;
- 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 Thursday, September 10, 2020, electronically via Zoom. 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. 69-2020 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: John C. Randolph, Town Attorney
Heather Encinosa, Esq.

RESOLUTION NO. 69-2020

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PROVISION OF THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE EVERGLADES ISLAND ASSESSMENT AREA; APPROVING THE UPDATED ASSESSMENT ROLL; PROVIDING FOR THE CONTINUED COLLECTION OF THE ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE EVERGLADES ISLAND ASSESSMENT AREA; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Town Council adopted Chapter 90, Article II, of the Town of Palm Beach Code of Ordinances (the "Code") to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, on July 9, 2013, the Town Council adopted Resolution No. 116-2013, the Initial Assessment Resolution for Assessments in the Everglades Island Assessment Area (the "Initial Assessment Resolution"), describing the method of assessing the cost of the Underground Utility Improvements against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Improvement Assessment Roll and provision of the notices required by the Code; and

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

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

WHEREAS, pursuant to the provisions of the Code, 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 Code, 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 10, 2020, and comments and objections of all interested persons have been heard and considered as required by the terms of the Code.

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 Code; the Initial Assessment Resolution; the Final Assessment Resolution; Chapter 166, Florida Statutes; Article VIII, Section 2, Florida

Constitution; the Town of Palm Beach Charter; and other applicable provisions of law.

SECTION 2. DEFINITIONS.

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

(B) All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Code, Initial Assessment Resolution, as amended, and the Final Assessment Resolution, unless the context clearly indicates an alternative meaning.

SECTION 3. APPROVAL OF UPDATED ASSESSMENT ROLL.

(A) The Improvement Assessment Roll, which is attached as Appendix D and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2020.

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

SECTION 4. ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS.

(A) The Tax Parcels included in the updated Improvement Assessment Roll are hereby found to be specially benefited by the provision of the

Underground Utility Improvements in the amount of the annual Improvement Assessment set forth in the updated Improvement Assessment Roll.

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

(C) For the Fiscal Year beginning October 1, 2020, the Project Cost shall continue to be allocated among all Tax Parcels in the Everglades Island Assessment Area, based upon each parcel's assignment of Assessment Units. Annual Improvement Assessments have been levied and imposed on all Tax Parcels within the Everglades Island Assessment Area in the manner described in the Initial Assessment Resolution, as amended and approved in the Final Assessment Resolution, and shall be collected for a period not to exceed 10 years, commencing with the ad valorem tax bill that was mailed in November 2013.

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

(A) The Improvement Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by

the Town Council of this Annual Rate Resolution and shall attach to the property included on the Improvement Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Town Council of the Annual Rate Resolution and shall attach to property included on the Improvement Assessment Roll upon adoption of the Annual Rate Resolution.

SECTION 6. COLLECTION OF ASSESSMENTS. The Improvement Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Annual Rate Resolution, the Town Manager shall cause the certification and delivery of the Improvement Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Improvement Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or

cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of September, 2020.

Gail L. Coniglio, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

APPENDIX A
PROOF OF PUBLICATION

The Palm Beach Post

Palm Beach Daily News

ideabar

PROOF OF PUBLICATION

STATE OF FLORIDA

PUBLIC NOTICE

Before the undersigned authority, personally appeared Teal Pontarelli, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/20/2020 and last date of Publication 08/20/2020. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

PALM BEACH FINANCE, TOWN OF
360 S COUNTY RD
PALM BEACH, FL 33480-6735

Invoice/Order Number: 0000589968

Ad Cost: \$840.00

Paid: \$0.00

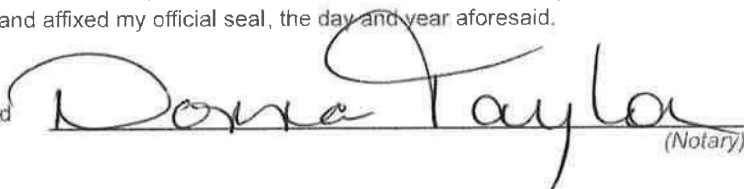
Balance Due: \$840.00

Signed


(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 25th day of August, 2020 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed


(Notary)



DONNA S. TAYLOR
MY COMMISSION # CG 031838
EXPIRES: September 16, 2020
Bonded thru Budget Notary Services

Please see Ad on following page(s).

Invoice/Order Number:	0000589968
Ad Cost:	\$840.00
Paid:	\$0.00
Balance Due:	\$840.00

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

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider the approval of the assessment roll for the non-ad valorem special assessments for the provision of the design, construction, and installation of the Underground Utility Improvements within the boundaries of the Everglades Island Assessment Area for the Fiscal Year beginning October 1, 2020 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 10, 2020, for the purpose of receiving public comment on the Everglades Island Assessment special assessment roll. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice. This hearing will be held through electronic media (Zoom) due to the COVID-19 pandemic and as authorized by Executive Order of the Governor No. 20- 179. You can attend this public hearing through electronic media (Zoom) at 5:01 p.m. on September 10, 2020, by following the instructions at the following link: <https://zoom.us/j/95228612996>, or by calling - iPhone one-tap:

US: +13126266799,, 95228612996# or +19294362866,, 95228612996# Or Telephone: Dial (for higher quality, dial a number based on your current location): US: +1 312 626 6799 or +1 929 436 2866 or +1 301 715 8592 or +1 348 248 7799 or + 1 689 900 6833 or +1 253 215 8782 and entering Webinar ID: 952 2861 2996. International numbers available: <https://zoom.us/j/aNnmONQly>. For additional information on how to access the virtual public hearing, please visit www.townofpalmbeach.com.

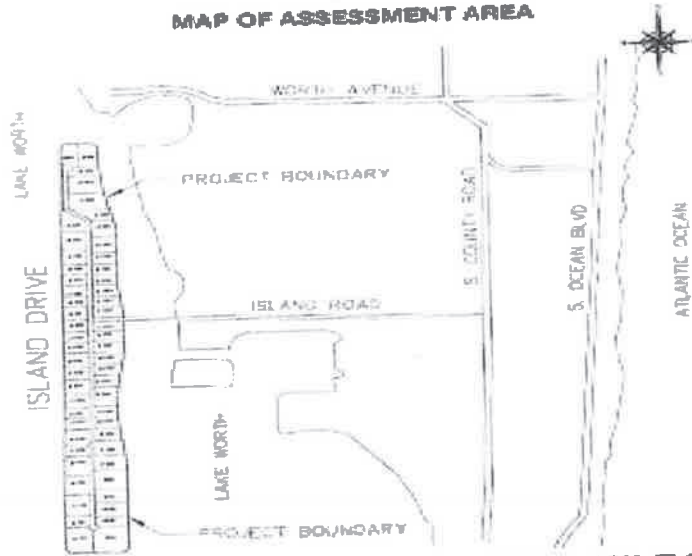
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Town Manager's Office at (561) 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

The assessment for each parcel of property is based on the number of equivalent benefit units assigned to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 9, 2013. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 116-2013), the Final Assessment Resolution (Resolution No. 161-2013), and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2020, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council will collect the assessments in 10 annual installments, the first of which was included on the ad valorem tax bill mailed in November 2013.

If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m.

MAP OF ASSESSMENT AREA



TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA

WM-2005539963-01

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

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

2. In accordance with this direction, I timely provided the information concerning the purpose of the assessment and assessment amount for each affected tax parcel within the Everglades Island Assessment Area to the Palm Beach County Property Appraiser for inclusion as a part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

FURTHER AFFIANT SAYETH NOT.

Not applicable

Jane Le Clainche

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2020 by Jane Le Clainche, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced _____ as identification and did take an oath.

Printed Name: _____
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

APPENDIX C

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____ the 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 _____ 10 _____ day of _____ September _____, _____ 2020 _____ year .

Chairman of the Board or authorized agent

of _____ Town of Palm Beach _____
Name of local government

Palm Beach County, Florida

APPENDIX D

IMPROVEMENT ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Everglades Island Assessment Area Improvement Assessment Roll
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-01-000-0510	egugu-0001	609 ISLAND DR	\$1,102.28
50-43-43-27-01-000-0521	egugu-0002	608 ISLAND DR	\$1,102.28
50-43-43-27-01-000-0530	egugu-0004	619 ISLAND DR	\$1,102.28
50-43-43-27-01-000-0541	egugu-0005	624 ISLAND DR	\$1,834.80
50-43-43-27-01-000-0550	egugu-0006	625 ISLAND DR	\$1,102.28
50-43-43-27-01-000-0580	egugu-0008	630 ISLAND DR	\$1,834.80
50-43-43-27-01-000-0601	egugu-0010	640 ISLAND DR	\$1,102.28
50-43-43-27-01-000-0611	egugu-0011	657 ISLAND DR	\$1,834.80
50-43-43-27-01-000-0621	egugu-0012	650 ISLAND DR	\$1,102.28
50-43-43-27-01-000-0631	egugu-0013	663 ISLAND DR	\$1,102.28
50-43-43-27-01-000-0641	egugu-0014	662 ISLAND DR	\$1,834.80
50-43-43-27-01-000-0661	egugu-0015	670 ISLAND DR	\$1,102.28
50-43-43-27-01-000-0670	egugu-0016	671 ISLAND DR	\$1,102.28
50-43-43-27-01-000-0690	egugu-0017	677 ISLAND DR	\$1,102.28
50-43-43-27-01-000-0701	egugu-0018	674 ISLAND DR	\$1,102.28
50-43-43-27-01-000-0702	egugu-0019	680 ISLAND DR	\$1,102.28
50-43-43-27-01-000-0800	egugu-0020	601 ISLAND DR	\$1,102.28
50-43-43-27-02-000-0710	egugu-0021	685 ISLAND DR	\$1,834.80
50-43-43-27-02-000-0731	egugu-0022	695 ISLAND DR	\$1,102.28
50-43-43-27-02-000-0751	egugu-0024	703 ISLAND DR	\$1,834.80
50-43-43-27-02-000-0761	egugu-0025	688 ISLAND DR	\$1,834.80
50-43-43-27-02-000-0781	egugu-0026	690 ISLAND DR	\$2,567.33
50-43-43-27-02-000-0791	egugu-0027	727 ISLAND DR	\$1,834.80
50-43-43-27-02-000-0821	egugu-0028	710 ISLAND DR	\$1,834.80



TOWN OF PALM BEACH, FLORIDA
Everglades Island Assessment Area Improvement Assessment Roll
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-02-000-0830	egugu-0029	735 ISLAND DR	\$2,567.33
50-43-43-27-02-000-0841	egugu-0030	744 ISLAND DR	\$1,834.80
50-43-43-27-02-000-0851	egugu-0031	751 ISLAND DR	\$1,102.28
50-43-43-27-02-000-0880	egugu-0032	748 ISLAND DR	\$1,834.80
50-43-43-27-02-000-0890	egugu-0033	757 ISLAND DR	\$2,567.33
50-43-43-27-02-000-0900	egugu-0034	760 ISLAND DR	\$4,032.39
50-43-43-27-03-000-0280	egugu-0038	510 ISLAND DR	\$2,567.33
50-43-43-27-03-000-0291	egugu-0039	520 ISLAND DR	\$2,567.33
50-43-43-27-03-000-0310	egugu-0040	537 ISLAND DR	\$1,834.80
50-43-43-27-03-000-0320	egugu-0041	528 ISLAND DR	\$1,102.28
50-43-43-27-03-000-0350	egugu-0043	555 ISLAND DR	\$1,834.80
50-43-43-27-03-000-0361	egugu-0044	550 ISLAND DR	\$1,834.80
50-43-43-27-03-000-0372	egugu-0045	561 ISLAND DR	\$1,102.28
50-43-43-27-03-000-0400	egugu-0046	560 ISLAND DR	\$1,102.28
50-43-43-27-03-000-0410	egugu-0047	569 ISLAND DR	\$1,102.28
50-43-43-27-03-000-0420	egugu-0048	568 ISLAND DR	\$1,102.28
50-43-43-27-03-000-0440	egugu-0050	576 ISLAND DR	\$1,102.28
50-43-43-27-03-000-0450	egugu-0051	589 ISLAND DR	\$1,102.28
50-43-43-27-03-000-0460	egugu-0052	584 ISLAND DR	\$1,102.28
50-43-43-27-03-000-0470	egugu-0053	593 ISLAND DR	\$1,102.28
50-43-43-27-03-000-0481	egugu-0054	582 ISLAND DR	\$1,102.28
50-43-43-27-03-000-0482	egugu-0055	600 ISLAND DR	\$1,834.80
			\$71,948.04

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Peruvian Avenue 400 Block Streetscape Project

RESOLUTION NO. 70-2020 A Resolution Of The Town Council Of The Town Of Palm Beach, Palm Beach County, Florida, Relating To The Provision Of The Peruvian Avenue Improvement Project; Providing Authority And Definitions; Approving The Final Assessment Rolls; Providing For The Continued Collection Of The Improvement Assessments To Fund The Peruvian 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 For The Effect Of This Resolution; Providing Severability And An Effective Date.

Presenter

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Memorandum dated September 1, 2020 from Jane Le Clainche, Director of Finance**
- ▣ **Resolution No. 70-2020**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2020

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Finance Director

Re: Peruvian Avenue 400 Block Streetscape Project Underground Assessment Area –
Adoption of Final Assessment Roll for FY2021
Resolution No. 70-2020

Date: September 1, 2020

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 70-2020, which is the final assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Project Assessment Area in FY2021.

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 FY2021 proposed debt service and 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. 70-2020 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 and by letter from the Town issued in mid-August.

The Peruvian Avenue 400 Block Streetscape Project net improvement and maintenance assessment for FY2021 has been calculated as follows:

Cost Description	
Original Principal	\$ 1,224,759.00
Outstanding Principal	368,677.32
Anticipated Funding Agreement Required Principal Payment	92,172.04
Estimated Interest Payment @ 3.89%	14,341.55
Interest Rate Surcharge @ 1%	3,686.77
Estimated Maintenance Expenses 10/1/20-9/30/21	27,000.00
Estimated Attorney Fees	1,000.00
Estimated Postage (\$.50 x 136 properties)	68.00
Estimated PB Post Advertisement	1,000.00
Property Appraiser Administrative Fees	150.00
Use of Accumulated Fund Balance	-
Final FY2021 Total Net Assessment	\$ 139,418.36

To employ a defensible 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. 70-2020 confirms the continued use of the Linear 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 FY2021 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 FY2021 net assessment of \$139,418.36, and incorporating the accumulated rounding adjustment of (\$1.52), the gross total assessment is \$146,387.73.

Resolution No. 70-2020 implements the intended Peruvian Avenue 400 Block Streetscape Assessment Area assessments for FY2021. 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, 2020;
 - 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. 70-2020 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: Paul Brazil, Director of Public Works
Heather Encinosa, Esq.

RESOLUTION NO. 70-2020

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PROVISION OF THE PERUVIAN AVENUE IMPROVEMENT PROJECT; PROVIDING AUTHORITY AND DEFINITIONS; APPROVING THE FINAL ASSESSMENT ROLLS; PROVIDING FOR THE CONTINUED COLLECTION OF THE IMPROVEMENT ASSESSMENTS TO FUND THE PERUVIAN 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 FOR THE EFFECT OF THIS RESOLUTION; 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 "Code") to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, on July 14, 2020, the Town Council adopted Resolution No. 49-2020 (the "Preliminary Rate Resolution") describing the method of assessing the cost of the design, construction, and installation of the Peruvian 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 Code; and

WHEREAS, pursuant to the provisions of the Code, 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 Code; and

WHEREAS, as required by the Code, notice of a public hearing has been published and, if required, mailed 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 10, 2020, and comments and objections of all interested persons have been heard and considered as required by the terms of the Code.

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 Code; the Initial Assessment Resolution (Resolution No. 099-2014); the Final Assessment Resolution (Resolution No. 148-2014); the Preliminary Rate Resolution; Chapter 166, Florida Statutes; Article VIII, Section 2, Florida

Constitution; the Town of Palm Beach Charter; and other applicable provisions of law.

SECTION 2. DEFINITIONS.

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

(B) All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Code, the Initial Assessment Resolution, and the Final Assessment Resolution unless the context clearly indicates an alternative meaning.

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 Peruvian 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, 2020.

(B) Additionally, the Improvement Assessment Roll and Maintenance Assessment Roll, as approved, include those Tax Parcels of Assessed Property within the Peruvian 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 PERUVIAN AVENUE IMPROVEMENT PROJECT.

(A) 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 Peruvian 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, 2020, the estimated Maintenance Cost is \$27,000. Annual Improvement Assessments have been levied and imposed and annual 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 for a period not to exceed 10 years, commencing with the ad valorem tax bill that was mailed in November 2014.

(D) Upon adoption of this Annual Rate Resolution:

(1) 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.

(2) as to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Town Council of the Annual Rate Resolution and shall attach to property included on the Improvement Assessment Roll upon adoption of the Annual Rate Resolution.

SECTION 6. COLLECTION OF ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Annual Rate Resolution, the Town Manager shall cause the certification and delivery of the Assessment Rolls to the Tax Collector by

September 15, in the manner prescribed by the Uniform Assessment Collection Act. 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 7. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues relating to the Maintenance Assessments 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 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 regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of September, 2020.

Gail L. Coniglio, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

APPENDIX A

PROOF OF PUBLICATION

The Palm Beach Post

Palm Beach Daily News

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PROOF OF PUBLICATION STATE OF FLORIDA

PUBLIC NOTICE

Before the undersigned authority, personally appeared Teal Pontarelli, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/20/2020 and last date of Publication 08/20/2020. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

PALM BEACH FINANCE, TOWN OF
360 S COUNTY RD
PALM BEACH, FL 33480-6735

Invoice/Order Number: 0000589974

Ad Cost: \$840.00

Paid: \$0.00

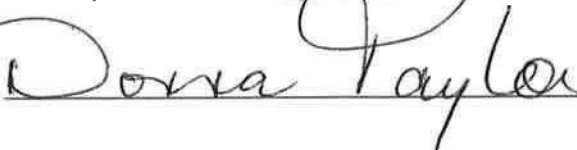
Balance Due: \$840.00

Signed


(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 25th day of August, 2020 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed


(Notary)



DONNA S. TAYLOR
MY COMMISSION # GG 031835
EXPIRES: September 10, 2020
Bonded thru Budget Notary Services

Please see Ad on following page(s).

Invoice/Order Number:	0000589974
Ad Cost:	\$840.00
Paid:	\$0.00
Balance Due:	\$840.00

**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, 2020 and future fiscal years, and approval of the non-ad valorem capital assessment roll for the construction of the Peruvian Avenue Improvement Project.

The hearing will be held at 5:01 p.m. on September 10, 2020, for the purpose of receiving public comment on the Peruvian Avenue 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 through electronic media (Zoom) due to the COVID-19 pandemic and as authorized by Executive Order of the Governor No. 20-179. You can attend this public hearing through electronic media (Zoom) at 5:01 p.m. on September 10, 2020, by following the instructions at the following link: <https://zoom.us/j/95228612996>, or by calling - iPhone one-tap:

US: +13126266799,,95228612996# or
+19294362866,,95228612996#

Or Telephone: Dial (for higher quality, dial a number based on your current location): US: +1 312 626 6799 or +1 929 436 2866 or +1 301 715 8592 or +1 346 246 7799 or +1 669 900 8833 or +1 253 215 6782 and entering Webinar ID: 952 2861 2996. International numbers available: <https://zoom.us/j/aNnm0NQy>. For additional information on how to access the virtual public hearing, please visit www.townofpalmbeach.com.

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 1-800-966-8770 for voice callers or 1-800-355-8771 for TDD callers, at least two (2) days prior to the date of the hearing.

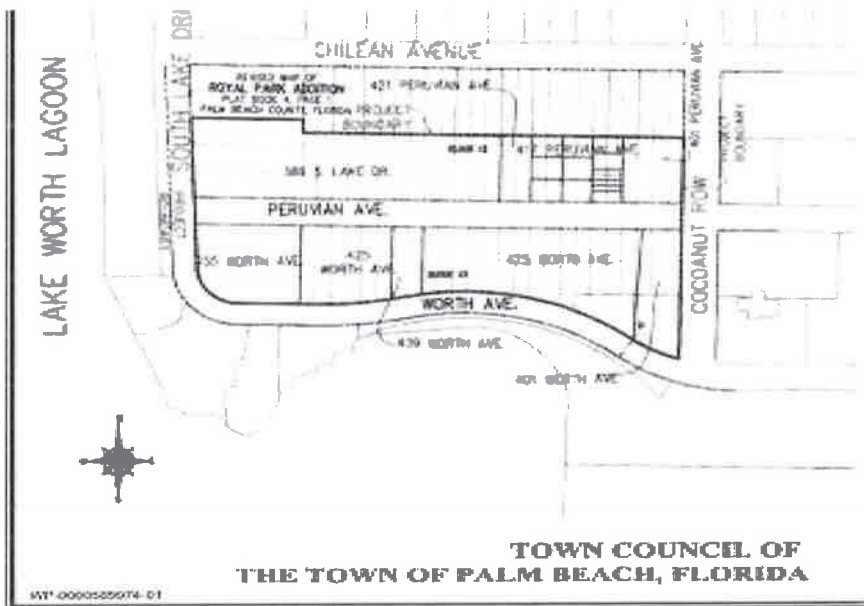
The assessment for each parcel of property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel at the time of the adoption of the Initial Assessment Resolution (Resolution No. 099-2014). A more specific 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) adopted by the Town Council on July 15, 2014. Copies of Chapter 80, 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 2020, 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 ten (10) annual installments, the first of which was included on the ad valorem tax bill mailed in November 2014. 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 Jane Le Clainche, who, after being duly sworn, depose and say:

1. I, Jane Le Clainche, as the Finance Director of the Town of Palm Beach ("Town"), have been directed by the Town Council, to mail or cause to be mailed the notices required by Section 7 of Resolution No. 49-2020 and Sections 90-65 and 90-85 of the Town of Palm Beach Code.

2. In accordance with Section 7 of Resolution No. 49-2020 and Sections 90-65 and 90-85 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 20, 2020, 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.

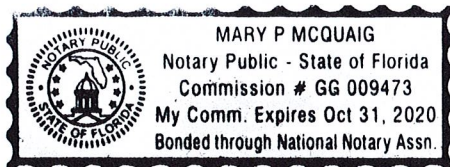
4. Additionally, in accordance with Chapter 92-264, Laws of Florida, I timely provided the information detailed in paragraph 2. above concerning the assessments to the Palm Beach County Property Appraiser for inclusion as a part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

FURTHER AFFIANT SAYETH NOT.

Jane Le Clainche
Jane Le Clainche

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 2nd day of September, 2020 by Jane Le Clainche, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced _____ as identification and did take an oath.



Mary P. McQuaig
Printed Name: MARY P. MCQUAIG
Notary Public, State of Florida
At Large
My Commission Expires: 10/31/20
Commission No.: GG 009473

APPENDIX C

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____ the 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 _____ 10 _____ day of _____ September _____, _____ 2020 _____ 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 Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-012-0190	002ps-0001	421 PERUVIAN AVE	\$5,769.12
50-43-43-23-05-012-0211	002ps-0002	417 PERUVIAN AVE	\$1,831.67
50-43-43-23-05-012-0212	002ps-0003	417 PERUVIAN AVE	\$1,900.20
50-43-43-23-05-012-0213	002ps-0004	417 PERUVIAN AVE	\$2,037.25
50-43-43-23-05-012-0231	002ps-0005	417 PERUVIAN AVE	\$1,885.49
50-43-43-23-05-012-0232	002ps-0006	417 PERUVIAN AVE	\$1,229.14
50-43-43-23-05-012-0233	002ps-0007	417 PERUVIAN AVE	\$2,654.52
50-43-43-23-05-012-0251	002ps-0008	417 PERUVIAN AVE	\$1,302.28
50-43-43-23-05-012-0252	002ps-0009	417 PERUVIAN AVE	\$1,736.39
50-43-43-23-05-012-0253	002ps-0010	417 PERUVIAN AVE	\$494.88
50-43-43-23-05-012-0254	002ps-0011	417 PERUVIAN AVE	\$868.19
50-43-43-23-05-012-0255	002ps-0012	417 PERUVIAN AVE	\$434.09
50-43-43-23-05-012-0256	002ps-0013	417 PERUVIAN AVE	\$434.09
50-43-43-23-05-012-0257	002ps-0014	417 PERUVIAN AVE	\$499.20
50-43-43-23-05-013-0100	002ps-0015	439 WORTH AVE	\$5,769.12
50-43-43-27-39-000-1010	002ps-0016	401 PERUVIAN AVE	\$683.23
50-43-43-27-39-000-1030	002ps-0017	401 PERUVIAN AVE	\$1,122.78
50-43-43-27-39-000-1040	002ps-0018	401 PERUVIAN AVE	\$554.23
50-43-43-27-39-000-1050	002ps-0019	401 PERUVIAN AVE	\$568.55
50-43-43-27-39-000-2010	002ps-0020	401 PERUVIAN AVE	\$683.23
50-43-43-27-39-000-2020	002ps-0021	401 PERUVIAN AVE	\$94.57
50-43-43-27-39-000-2030	002ps-0022	401 PERUVIAN AVE	\$554.23
50-43-43-27-39-000-2040	002ps-0023	401 PERUVIAN AVE	\$92.20
50-43-43-27-39-000-2050	002ps-0024	401 PERUVIAN AVE	\$568.55



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-39-000-3010	002ps-0025	401 PERUVIAN AVE	\$683.23
50-43-43-27-39-000-3020	002ps-0026	401 PERUVIAN AVE	\$94.57
50-43-43-27-39-000-3030	002ps-0027	401 PERUVIAN AVE	\$92.20
50-43-43-27-39-000-3040	002ps-0028	401 PERUVIAN AVE	\$554.23
50-43-43-27-39-000-3050	002ps-0029	401 PERUVIAN AVE	\$568.55
50-43-43-27-39-000-4010	002ps-0030	401 PERUVIAN AVE	\$793.12
50-43-43-27-39-000-4020	002ps-0031	401 PERUVIAN AVE	\$979.45
50-43-43-27-39-000-4030	002ps-0032	401 PERUVIAN AVE	\$979.45
50-43-43-27-45-000-2010	002ps-0033	401 WORTH AVE	\$1,323.47
50-43-43-27-45-000-2020	002ps-0034	401 WORTH AVE	\$1,138.76
50-43-43-27-45-000-2030	002ps-0035	401 WORTH AVE	\$1,323.47
50-43-43-27-45-000-3010	002ps-0036	401 WORTH AVE	\$1,323.47
50-43-43-27-45-000-3020	002ps-0037	401 WORTH AVE	\$189.43
50-43-43-27-45-000-3030	002ps-0038	401 WORTH AVE	\$1,323.47
50-43-43-27-63-000-1010	002ps-0039	389 S LAKE DR	\$1,351.77
50-43-43-27-63-000-1020	002ps-0040	389 S LAKE DR	\$279.38
50-43-43-27-63-000-1030	002ps-0041	389 S LAKE DR	\$1,305.10
50-43-43-27-63-000-1040	002ps-0042	389 S LAKE DR	\$1,193.46
50-43-43-27-63-000-2010	002ps-0043	389 S LAKE DR	\$1,351.77
50-43-43-27-63-000-2020	002ps-0044	389 S LAKE DR	\$279.38
50-43-43-27-63-000-2030	002ps-0045	389 S LAKE DR	\$1,305.10
50-43-43-27-63-000-2040	002ps-0046	389 S LAKE DR	\$1,193.46
50-43-43-27-63-000-2050	002ps-0047	389 S LAKE DR	\$1,201.58
50-43-43-27-63-000-2060	002ps-0048	389 S LAKE DR	\$1,211.72



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-2070	002ps-0049	389 S LAKE DR	\$1,276.67
50-43-43-27-63-000-2080	002ps-0050	389 S LAKE DR	\$1,280.72
50-43-43-27-63-000-3010	002ps-0051	389 S LAKE DR	\$1,351.77
50-43-43-27-63-000-3020	002ps-0052	389 S LAKE DR	\$1,679.57
50-43-43-27-63-000-3030	002ps-0053	389 S LAKE DR	\$1,305.10
50-43-43-27-63-000-3040	002ps-0054	389 S LAKE DR	\$1,193.46
50-43-43-27-63-000-3050	002ps-0055	389 S LAKE DR	\$1,201.58
50-43-43-27-63-000-3060	002ps-0056	389 S LAKE DR	\$1,211.72
50-43-43-27-63-000-3070	002ps-0057	389 S LAKE DR	\$1,276.67
50-43-43-27-63-000-3080	002ps-0058	389 S LAKE DR	\$1,280.72
50-43-43-27-63-000-4010	002ps-0059	389 S LAKE DR	\$1,351.77
50-43-43-27-63-000-4020	002ps-0060	389 S LAKE DR	\$1,679.57
50-43-43-27-63-000-4030	002ps-0061	389 S LAKE DR	\$1,305.10
50-43-43-27-63-000-4040	002ps-0062	389 S LAKE DR	\$1,193.46
50-43-43-27-63-000-4050	002ps-0063	389 S LAKE DR	\$1,201.58
50-43-43-27-63-000-4060	002ps-0064	389 S LAKE DR	\$1,211.72
50-43-43-27-63-000-4070	002ps-0065	389 S LAKE DR	\$1,276.67
50-43-43-27-63-000-4080	002ps-0066	389 S LAKE DR	\$213.04
50-43-43-27-63-000-5010	002ps-0067	389 S LAKE DR	\$224.86
50-43-43-27-63-000-5020	002ps-0068	389 S LAKE DR	\$1,679.57
50-43-43-27-63-000-5030	002ps-0069	389 S LAKE DR	\$1,305.10
50-43-43-27-63-000-5040	002ps-0070	389 S LAKE DR	\$1,193.46
50-43-43-27-63-000-5050	002ps-0071	389 S LAKE DR	\$1,201.58
50-43-43-27-63-000-5060	002ps-0072	389 S LAKE DR	\$1,211.72



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-5070	002ps-0073	389 S LAKE DR	\$1,276.67
50-43-43-27-63-000-5080	002ps-0074	389 S LAKE DR	\$1,280.72
50-43-43-27-63-000-6010	002ps-0075	389 S LAKE DR	\$2,031.71
50-43-43-27-63-000-6020	002ps-0076	389 S LAKE DR	\$2,479.26
50-43-43-27-63-000-6030	002ps-0077	389 S LAKE DR	\$1,834.83
50-43-43-27-63-000-6040	002ps-0078	389 S LAKE DR	\$306.74
50-43-43-27-63-000-6050	002ps-0079	389 S LAKE DR	\$337.95
50-43-43-27-64-000-1010	002ps-0080	455 WORTH AVE	\$539.11
50-43-43-27-64-000-2010	002ps-0081	455 WORTH AVE	\$761.35
50-43-43-27-64-000-2020	002ps-0082	455 WORTH AVE	\$94.48
50-43-43-27-64-000-2030	002ps-0083	455 WORTH AVE	\$89.41
50-43-43-27-64-000-2040	002ps-0084	455 WORTH AVE	\$851.99
50-43-43-27-64-000-2050	002ps-0085	455 WORTH AVE	\$93.28
50-43-43-27-64-000-2060	002ps-0086	455 WORTH AVE	\$560.77
50-43-43-27-64-000-2070	002ps-0087	455 WORTH AVE	\$766.14
50-43-43-27-64-000-2080	002ps-0088	455 WORTH AVE	\$766.14
50-43-43-27-64-000-2090	002ps-0089	455 WORTH AVE	\$560.77
50-43-43-27-64-000-2100	002ps-0090	455 WORTH AVE	\$88.61
50-43-43-27-64-000-3010	002ps-0091	455 WORTH AVE	\$761.35
50-43-43-27-64-000-3020	002ps-0092	455 WORTH AVE	\$568.00
50-43-43-27-64-000-3030	002ps-0093	455 WORTH AVE	\$537.52
50-43-43-27-64-000-3040	002ps-0094	455 WORTH AVE	\$851.99
50-43-43-27-64-000-3050	002ps-0095	455 WORTH AVE	\$560.77
50-43-43-27-64-000-3060	002ps-0096	455 WORTH AVE	\$560.77



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-64-000-3070	002ps-0097	455 WORTH AVE	\$766.14
50-43-43-27-64-000-3080	002ps-0098	455 WORTH AVE	\$766.14
50-43-43-27-64-000-3090	002ps-0099	455 WORTH AVE	\$1,105.50
50-43-43-27-64-000-4010	002ps-0100	455 WORTH AVE	\$761.35
50-43-43-27-64-000-4020	002ps-0101	455 WORTH AVE	\$568.00
50-43-43-27-64-000-4030	002ps-0102	455 WORTH AVE	\$537.52
50-43-43-27-64-000-4040	002ps-0103	455 WORTH AVE	\$851.99
50-43-43-27-64-000-4050	002ps-0104	455 WORTH AVE	\$560.77
50-43-43-27-64-000-4060	002ps-0105	455 WORTH AVE	\$560.77
50-43-43-27-64-000-4070	002ps-0106	455 WORTH AVE	\$766.14
50-43-43-27-64-000-4080	002ps-0107	455 WORTH AVE	\$766.14
50-43-43-27-64-000-4090	002ps-0108	455 WORTH AVE	\$93.28
50-43-43-27-64-000-4100	002ps-0109	455 WORTH AVE	\$532.70
50-43-43-27-68-000-2010	002ps-0110	425 WORTH AVE	\$382.35
50-43-43-27-68-000-2020	002ps-0111	425 WORTH AVE	\$326.75
50-43-43-27-68-000-2030	002ps-0112	425 WORTH AVE	\$1,803.61
50-43-43-27-68-000-2040	002ps-0113	425 WORTH AVE	\$1,803.61
50-43-43-27-68-000-2050	002ps-0114	425 WORTH AVE	\$1,964.33
50-43-43-27-68-000-2060	002ps-0115	425 WORTH AVE	\$2,298.59
50-43-43-27-68-000-3010	002ps-0116	425 WORTH AVE	\$382.35
50-43-43-27-68-000-3020	002ps-0117	425 WORTH AVE	\$1,964.33
50-43-43-27-68-000-3030	002ps-0118	425 WORTH AVE	\$300.02
50-43-43-27-68-000-3040	002ps-0119	425 WORTH AVE	\$300.02
50-43-43-27-68-000-3050	002ps-0120	425 WORTH AVE	\$1,964.33



TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-68-000-3060	002ps-0121	425 WORTH AVE	\$382.35
50-43-43-27-68-000-4010	002ps-0122	425 WORTH AVE	\$382.35
50-43-43-27-68-000-4020	002ps-0123	425 WORTH AVE	\$1,964.33
50-43-43-27-68-000-4030	002ps-0124	425 WORTH AVE	\$1,803.61
50-43-43-27-68-000-4040	002ps-0125	425 WORTH AVE	\$1,803.61
50-43-43-27-68-000-4050	002ps-0126	425 WORTH AVE	\$326.75
50-43-43-27-68-000-4060	002ps-0127	425 WORTH AVE	\$2,298.59
50-43-43-27-68-000-5010	002ps-0128	425 WORTH AVE	\$382.35
50-43-43-27-68-000-5020	002ps-0129	425 WORTH AVE	\$1,964.33
50-43-43-27-68-000-5030	002ps-0130	425 WORTH AVE	\$1,803.61
50-43-43-27-68-000-5040	002ps-0131	425 WORTH AVE	\$300.02
50-43-43-27-68-000-5050	002ps-0132	425 WORTH AVE	\$326.75
50-43-43-27-68-000-5060	002ps-0133	425 WORTH AVE	\$2,298.59
50-43-43-27-68-000-6010	002ps-0134	425 WORTH AVE	\$567.85
50-43-43-27-68-000-6020	002ps-0135	425 WORTH AVE	\$3,413.76
50-43-43-27-68-000-6030	002ps-0136	425 WORTH AVE	\$567.85
			\$146,387.73

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Town Wide Underground Utility Project Assessments

-
RESOLUTION NO. 71-2020 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

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Memorandum dated September 1, 2020 from Jane Le Clainche, Director of Finance**
- ▣ **Resolution No. 71-2020**

TOWN OF PALM BEACH

Information for Town Council Meeting on: September 10, 2020

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Finance Director

Re: Town-wide Undergrounding Project Assessments – Adoption of Final Assessment Resolution
Resolution No. 71-2020

Date: September 1, 2020

STAFFRECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 71-2020, which is the Annual Rate Resolution for the proposed assessments for the Town-wide Underground Utility Assessment Area in FY2021.

GENERALINFORMATION

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 FY2021 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. 71-2020, 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 \$50,000. The additional required amounts added to the debt service amount of \$5,080,000 are detailed as follows:

Cost Description	
Assessment Amount for \$90 million debt at 3.81% over 30 years	\$4,243,736.67
Administrative Costs	7,500.00
Early Payment Discount at 4% and Tax Collector Charge	212,273.68
Final FY2020 Total Assessment	\$4,463,510.35

Resolution No. 71-2020 implements the intended Town-wide Underground Utility assessments for FY2021. The resolution amount 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, 2020;
- 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 Thursday, September 10, 2020, electronically via Zoom. 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 FY2021 on the Final Assessment Roll are \$4,463,510.35

TOWN ATTORNEY REVIEW

Resolution No. 71-2020 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: John C. Randolph, Town Attorney
Heather Encinosa, Esq.

RESOLUTION NO. 71-2020

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 "Code") to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, on June 13, 2017, 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 Code; and

WHEREAS, on July 12, 2017, 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 Code, 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 Code, 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 10, 2020, and comments and objections of all interested persons have been heard and considered as required by the terms of the Code.

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 Code; the Initial Assessment Resolution; the Final Assessment Resolution; Chapter 166, Florida Statutes; Article VIII, Section 2, Florida

Constitution; the Town of Palm Beach Charter; and other applicable provisions of law.

SECTION 2. DEFINITIONS.

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

(B) All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Code, Initial Assessment Resolution, as amended, and the Final Assessment Resolution, unless the context clearly indicates an alternative meaning.

SECTION 3. APPROVAL OF UPDATED ASSESSMENT ROLL.

(A) The Improvement Assessment Roll, 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, 2020.

(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. REIMPOSITION OF ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS.

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

(B) The methodology set forth in Sections 3.02 and 4.04 of the Initial Assessment Resolution, as 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, 2020, 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. The Improvement Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Annual Rate Resolution, the Town Manager shall cause the certification and delivery of the Improvement Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Improvement Assessment Roll, as

delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of September, 2020.

Gail L. Coniglio, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

APPENDIX A

PROOF OF PUBLICATION

The Palm Beach Post

Palm Beach Daily News

ideabar

PROOF OF PUBLICATION STATE OF FLORIDA

PUBLIC NOTICE

Before the undersigned authority, personally appeared Teal Pontarelli, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/20/2020 and last date of Publication 08/20/2020. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

PALM BEACH FINANCE, TOWN OF
360 S COUNTY RD
PALM BEACH, FL 33480-6735

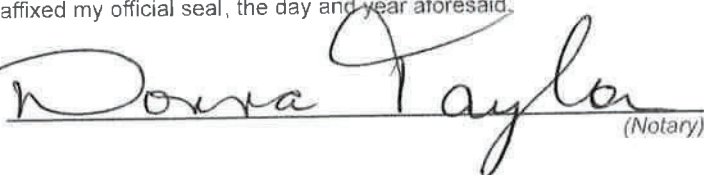
Invoice/Order Number:	0000589972
Ad Cost:	\$840.00
Paid:	\$0.00
Balance Due:	\$840.00

Signed


(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 25th day of August, 2020 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed


(Notary)

NOTARY PUBLIC
DONNA S. TAYLOR
MY COMMISSION # GG 031033
EXPIRES: September 16, 2020
Donna S. Taylor Notary Services

Please see Ad on following page(s).

Invoice/Order Number:	0000589972
Ad Cost:	\$840.00
Paid:	\$0.00
Balance Due:	\$840.00

**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, 2020 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 10, 2020, 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. This hearing will be held through electronic media (Zoom) due to the COVID-19 pandemic and as authorized by Executive Order of the Governor No. 20-179. You can attend this public hearing through electronic media (Zoom) at 5:01 p.m. on September 10, 2020, by following the instructions at the following link: <https://zoom.us/j/95228612996>, or by calling - iPhone one-tap:

US: +13126266799, 95228612996#, or +19294362866, 95228612996#
Or Telephone: Dial (for higher quality, dial a number based on your current location): US: +1 312 626 6799 or +1 929 436 2866 or +1 301 715 8592 or +1 346 248 7799 or +1 669 900 6833 or +1 253 215 8782, and entering Webinar ID: 952 2861 2996. International numbers available: <https://zoom.us/j/95228612996>. For additional information on how to access the virtual public hearing, please visit www.townofpalmbeach.com.

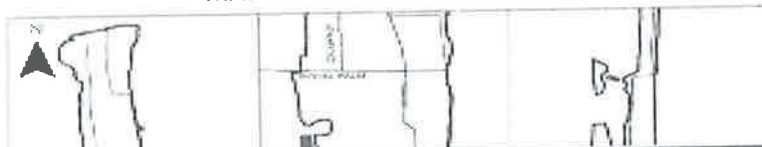
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may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



APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

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

2. In accordance with this direction, I timely provided the information concerning the purpose of the assessment and assessment amount for each affected tax parcel within the Townwide Underground Utility Assessment Area to the Palm Beach County Property Appraiser for inclusion as a part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

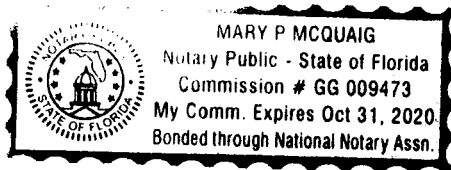
FURTHER AFFIANT SAYETH NOT.



Jane Le Clainche

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 2nd day of September 2020 by Jane Le Clainche, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced _____ as identification and did take an oath.



Mary P McQuaig
Printed Name: MARY P MCQUAIG
Notary Public, State of Florida

At Large

My Commission Expires: Oct 31, 2020
Commission No.: GG 009473

APPENDIX C

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____ the 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 _____ 10 _____ day of _____ September _____, _____ 2020 _____ 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 on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Nightingale La Puerta Underground Conversion Project

RESOLUTION NO. 72-2020 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

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Memorandum dated September 1, 2020 from Jane Le Clainche, Director of Finance**
- ▣ **Resolution No. 72-2020**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2020

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Finance Director

Re: Nightingale/La Puerta Assessment Area – Adoption of Assessment Roll and Capital Assessments for FY2021
Resolution No. 72-2020

Date: September 1, 2020

STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 72-2020, which is the Annual Rate Resolution for the proposed assessments for the Nightingale/La Puerta Underground Assessment Area in FY2021.

GENERAL INFORMATION

The Nightingale/La Puerta Underground Utilities net assessment for FY2021 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		836,191.64
Anticipated Funding Agreement Required Principal Payment		30,970.06
Estimated Interest Payment @ 3.89%		32,527.85
Interest Rate Surcharge @ 1%		8,361.92
Estimated Attorney Fees		300.00
Estimated Postage (\$.50 x 29 properties)		15.00
Estimated PB Post Advertisement		1,000.00
Property Appraiser Administrative Fees		150.00
Final FY2021 Total Net Assessment		\$ 73,324.83

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 FY2021 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 FY2021 net assessment of \$73,324.83 and incorporating the accumulated rounding adjustment (\$0.02), the gross total assessment is \$77,183.96.

Resolution No. 72-2020 implements the intended Nightingale/La Puerta Underground Utilities assessments for FY2021. The resolution amount 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, 2020;
- 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 Thursday, September 10, 2019, electronically via Zoom. 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. 72-2020 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: John C. Randolph, Town Attorney
Heather Encinosa, Esq.

RESOLUTION NO. 72-2020

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 "Code") to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, on July 11, 2017, 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 Code; and

WHEREAS, on September 19, 2017, 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 Code, 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 Code, 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 10, 2020, and comments and objections of all interested persons have been heard and considered as required by the terms of the Code.

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 Code; the Initial Assessment Resolution; the Final Assessment Resolution; Chapter 166, Florida Statutes; Article VIII, Section 2, Florida

Constitution; the Town of Palm Beach Charter; and other applicable provisions of law.

SECTION 2. DEFINITIONS.

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

(B) All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Code, Initial Assessment Resolution, as amended, and the Final Assessment Resolution, unless the context clearly indicates an alternative meaning.

SECTION 3. APPROVAL OF UPDATED ASSESSMENT ROLL.

(A) The Improvement Assessment Roll, which is attached as Appendix D and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2020.

(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. REIMPOSITION OF ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS.

(A) The Tax Parcels included in the updated Improvement Assessment Roll are hereby found to be specially benefited by the provision of the

Underground Utility Improvements in the amount of the annual Improvement Assessment set forth in the updated Improvement Assessment Roll.

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

(C) For the Fiscal Year beginning October 1, 2020, 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. The Improvement Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Annual Rate Resolution, the Town Manager shall cause the certification and delivery of the Improvement Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Improvement Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or

cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of September, 2020.

Gail L. Coniglio, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

APPENDIX A

PROOF OF PUBLICATION

PROOF OF PUBLICATION STATE OF FLORIDA

PUBLIC NOTICE

Before the undersigned authority, personally appeared Teal Pontarelli, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/20/2020 and last date of Publication 08/20/2020. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

PALM BEACH FINANCE, TOWN OF
360 S COUNTY RD
PALM BEACH, FL 33480-6735

Invoice/Order Number: 0000589965

Ad Cost: \$840.00

Paid: \$0.00

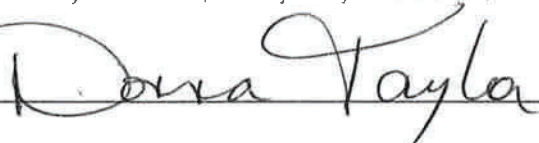
Balance Due: \$840.00

Signed


(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 25th day of August, 2020 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed


(Notary)



DO DONNA S. TAYLOR
MY COMMISSION # GG 031838
EXPIRES: September 19, 2020
Donna S. Taylor Notary Services

Please see Ad on following page(s).

Invoice/Order Number:	0000589965
Ad Cost:	\$840.00
Paid:	\$0.00
Balance Due:	\$840.00

**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, 2020 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 10, 2020, 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. This hearing will be held through electronic media (Zoom) due to the COVID-19 pandemic and as authorized by Executive Order of the Governor No. 20-178. You can attend this public hearing through electronic media (Zoom) at 5:01 p.m. on September 10, 2020, by following the instructions at the following link: <https://zoom.us/j/95228612996>, or by calling - iPhone one-tap:

US: +13126266799,, 95228612996# or +19294362886,, 95228612996# Or Telephone: Dial (for higher quality, dial a number based on your current location): US: +1 312 626 6799 or +1 929 436 2866 or +1 301 715 8592 or +1 346 248 7789 or +1 669 800 6833 or +1 253 215 8782 and entering Webinar ID: 952 2861 2996. International numbers available: <https://zoom.us/j/95228612996>. For additional information on how to access the virtual public hearing, please visit www.townofpalmbeach.com.

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.

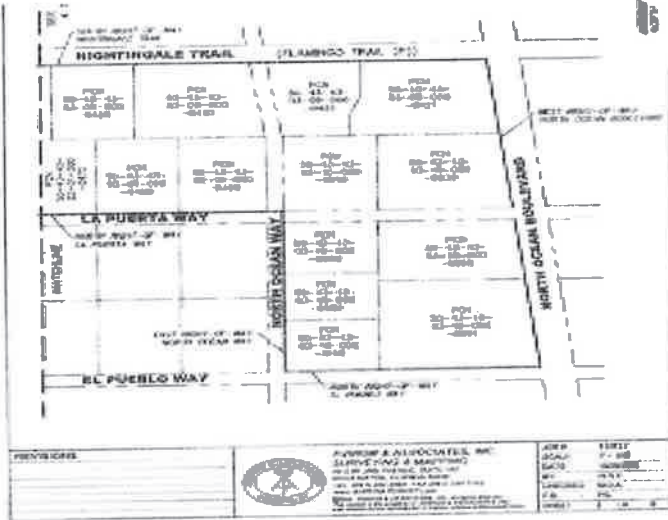
The assessment for each parcel of property will be based on the number of equivalent benefit units assigned to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted 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 2020, 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**

W1-0000000000-01

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

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

2. In accordance with this direction, I timely provided the information concerning the purpose of the assessment and assessment amount for each affected tax parcel within the Nightingale - La Puerta Assessment Area to the Palm Beach County Property Appraiser for inclusion as a part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

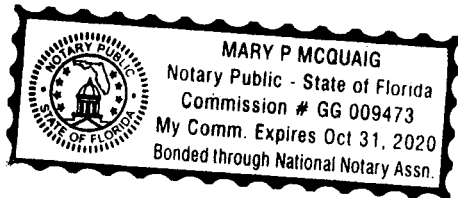
FURTHER AFFIANT SAYETH NOT.



Jane Le Clainche

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 2nd day of September 2020 by Jane Le Clainche, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced _____ as identification and did take an oath.



Mary P. McQuaig
Printed Name: MARY P. McQuaig
Notary Public, State of Florida

At Large

My Commission Expires: Oct 31, 2020
Commission No.: GG 009473

APPENDIX C

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____ the 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 _____ 10 _____ day of _____ September _____, _____ 2020 _____ year .

Chairman of the Board or authorized agent

of _____ Town of Palm Beach _____
Name of local government

Palm Beach County, Florida

APPENDIX D

IMPROVEMENT ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Nightingale/La Puerta Assessment Area Improvement Assessment Roll
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-03-09-000-0500	nilap-0001	250 NIGHTINGALE TRL	\$2,229.46
50-43-43-03-09-000-0041	nilap-0002	1185 N LAKE WAY	\$2,229.46
50-43-43-03-09-000-0471	nilap-0003	228 NIGHTINGALE TRL	\$2,229.46
50-43-43-03-09-000-0422	nilap-0004	1191 N OCEAN WAY	\$2,229.46
50-43-43-03-10-000-0060	nilap-0005	1170 N OCEAN BLVD	\$3,715.77
50-43-43-02-01-000-0490	nilap-0007	201 LA PUERTA WAY	\$2,229.46
50-43-43-02-01-000-0460	nilap-0008	225 LA PUERTA WAY	\$3,715.77
50-43-43-02-01-000-0430	nilap-0009	249 LA PUERTA WAY	\$2,229.46
50-43-43-02-01-000-0400	nilap-0010	1178 N LAKE WAY	\$2,229.46
50-43-43-03-09-000-0520	nilap-0011	268 NIGHTINGALE TRL	\$3,812.38
50-43-43-03-09-000-0490	nilap-0012	244 NIGHTINGALE TRL	\$2,229.46
50-43-43-03-09-000-0450	nilap-0013	212 NIGHTINGALE TRL	\$2,229.46
50-43-43-03-09-000-0421	nilap-0014	1190 N OCEAN BLVD	\$3,715.77
50-43-43-03-10-000-0091	nilap-0015	1160 N OCEAN BLVD	\$5,202.08
50-43-43-03-10-000-0050	nilap-0016	1171 N OCEAN WAY	\$2,229.46
50-43-43-02-01-000-0480	nilap-0017	203 LA PUERTA WAY	\$2,764.54
50-43-43-02-01-000-0450	nilap-0018	233 LA PUERTA WAY	\$2,229.46
50-43-43-02-01-000-0420	nilap-0019	265 LA PUERTA WAY	\$2,229.46
50-43-43-02-01-000-0392	nilap-0020	1177 N LAKE WAY	\$2,229.46
50-43-43-03-09-000-0510	nilap-0021	260 NIGHTINGALE TRL	\$2,229.46
50-43-43-03-09-000-0480	nilap-0022	238 NIGHTINGALE TRL	\$2,229.46
50-43-43-02-01-000-0440	nilap-0023	241 LA PUERTA WAY	\$2,764.54
50-43-43-03-10-000-0030	nilap-0024	1178 N OCEAN BLVD	\$3,715.77
50-43-43-03-10-000-0110	nilap-0025	171 EL PUEBLO WAY	\$2,229.46



TOWN OF PALM BEACH, FLORIDA
Nightingale/La Puerta Assessment Area Improvement Assessment Roll
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-03-10-000-0010	nilap-0026	0 N OCEAN WAY	\$3,188.14
50-43-43-02-01-000-0470	nilap-0027	217 LA PUERTA WAY	\$2,229.46
50-43-43-02-01-000-0410	nilap-0028	271 LA PUERTA WAY	\$2,229.46
50-43-43-02-01-000-0391	nilap-0029	1181 N LAKE WAY	\$2,229.46
50-43-43-03-09-000-0440	nilap-0030	1186 N OCEAN WAY	\$2,229.46
			\$77,183.96

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Lake Towers Underground Conversion Project

RESOLUTION NO. 73-2020 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

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Memorandum dated September 1, 2020, from Jane Le Clainche, Director of Finance**
- ▣ **Resolution No. 73-2020**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2020

To: Mayor and Town Council

Via: Kirk Blouin, Town Manager

From: Jane Le Clainche, Finance Director

Re: Lake Towers Assessment Area – Adoption of Assessment Roll and Capital Assessment for FY2021
Resolution No. 73-2020

Date: September 1, 2020

STAFFRECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 73-2020, which is the Annual Rate Resolution for the proposed assessments for the Lake Towers Assessment Area in FY2021.

GENERALINFORMATION

The Lake Towers net assessment for FY2021 has been calculated as follows:

Cost Description		
Original Principal		\$ 310,268.00
Outstanding Principal		141,264.40
Anticipated Funding Agreement Required Principal Payment		8,309.67
Estimated Interest Payment @ 3.89%		5,495.19
Interest Rate Surcharge @ 1%		1,412.64
Estimated Attorney Fees		300.00
Estimated Postage (\$.50 x 40 properties)		20.00
Estimated PB Post Advertisement		1,000.00
Property Appraiser Administrative Fees		150.00
Final FY2021 Total Net Assessment		\$ 16,687.50

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 FY2021 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 FY2021 net assessment of \$16,687.50 and incorporating the accumulated rounding adjustment (\$0.04), the gross total assessment is \$17,565.93.

Resolution No. 73-2020 implements the intended Lake Towers assessments for FY2021. The resolution amount 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, 2020;
- 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 Thursday, September 10, 2020, electronically via Zoom. 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. 73-2020 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: John C. Randolph, Town Attorney
Heather Encinosa, Esq.

RESOLUTION NO. 73-2020

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 "Code") to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

WHEREAS, on July 11, 2017, 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 Code; and

WHEREAS, on September 19, 2017, 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 Code, 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 Code, 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 10, 2020, and comments and objections of all interested persons have been heard and considered as required by the terms of the Code.

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 Code; the Initial Assessment Resolution; the Final Assessment Resolution; Chapter 166, Florida Statutes; Article VIII, Section 2, Florida

Constitution; the Town of Palm Beach Charter; and other applicable provisions of law.

SECTION 2. DEFINITIONS.

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

(B) All capitalized terms in this Annual Rate Resolution shall have the meanings defined in the Code, Initial Assessment Resolution, as amended, and the Final Assessment Resolution, unless the context clearly indicates an alternative meaning.

SECTION 3. APPROVAL OF UPDATED ASSESSMENT ROLL.

(A) The Improvement Assessment Roll, which is attached as Appendix D and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2020.

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

SECTION 4. REIMPOSITION OF ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS.

(A) The Tax Parcels included in the updated Improvement Assessment Roll are hereby found to be specially benefited by the provision of the

Underground Utility Improvements in the amount of the annual Improvement Assessment set forth in the updated Improvement Assessment Roll.

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

(C) For the Fiscal Year beginning October 1, 2020, the Project Cost shall continue to be allocated among all Tax Parcels in the Lake Towers Assessment Area, based upon each parcel's assignment of Assessment Units. Annual Improvement Assessments have been levied and imposed on all Tax Parcels within the Lake Towers Assessment Area in the manner described in the Initial Assessment Resolution and approved in the Final Assessment Resolution, and shall be collected for a period not to exceed 20 years, commencing with the ad valorem tax bill that was mailed in November 2017.

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

(A) The Improvement Assessments shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by

the Town Council of this Annual Rate Resolution and shall attach to the property included on the Improvement Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Town Council of the Annual Rate Resolution and shall attach to property included on the Improvement Assessment Roll upon adoption of the Annual Rate Resolution.

SECTION 6. COLLECTION OF ASSESSMENTS. The Improvement Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Annual Rate Resolution, the Town Manager shall cause the certification and delivery of the Improvement Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Improvement Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or

cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of September, 2020.

Gail L. Coniglio, Mayor

ATTEST:

Queenester Nieves, CMC, Town Clerk

APPENDIX A

PROOF OF PUBLICATION

PROOF OF PUBLICATION STATE OF FLORIDA

PUBLIC NOTICE

Before the undersigned authority, personally appeared Teal Pontarelli, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/20/2020 and last date of Publication 08/20/2020. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

PALM BEACH FINANCE, TOWN OF
360 S COUNTY RD
PALM BEACH, FL 33480-6735

Invoice/Order Number: 0000589966

Ad Cost: \$840.00

Paid: \$0.00

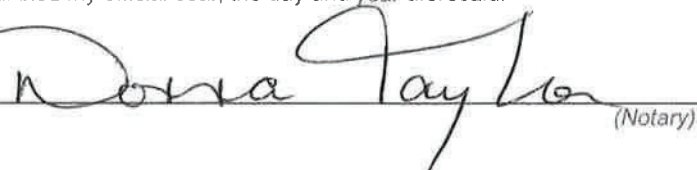
Balance Due: \$840.00

Signed


(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 25th day of August, 2020 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed


(Notary)



DONNA S. TAYLOR
MY COMMISSION # 00091816
EXPIRES: September 10, 2024
Bonded and Notary Public

Please see Ad on following page(s).



LAKE TRAIL	RE-AT OF LOTS 20-27 ADAMS ADDITION (P.B. 78/1, P.B.C.B.) PCN 00-43-43-13-07 -000 0000 LOT 2 RE-AT OF LOTS 20-27 ADAMS ADDITION (P.B. 78/1, P.B.C.B.)	LOT 3 RE-AT OF LOTS 20-27 ADAMS ADDITION (P.B. 78/1, P.B.C.B.) LOT 4 RE-AT OF LOTS 20-27 ADAMS ADDITION (P.B. 78/1, P.B.C.B.)	BRADLEY PLAC				
	LAKE TOWERS & COMMON HALL LOTS 20, 21 & THE REST 21.5 OF LOT 18 ORANGE PLUM (P.B. 78/1, P.B.C.B.)	LOT 5 RE-AT OF LOTS 20-27 ADAMS ADDITION (P.B. 78/1, P.B.C.B.)					
LAKE WORTH	ATLANTIC AVENUE						
<table border="1"> <tr> <td> REVISIONS </td> <td>  </td> <td> A. W. R. O. M. & ASSOCIATES, INC. SURVEYING & MAPPING 1111 N. PALM BEACH BLVD., SUITE 100 PALM BEACH, FLORIDA 33480 TEL: (407) 833-1111 FAX: (407) 833-1112 WWW: WWW.AWR.COM </td> <td> LOTS: 20-27 SCALE: 1" = 40' DATE: 8/20/04 BY: M.S.T. CHECKED: M.S.T. IN CHARGE: M.S.T. SCALE: 1" = 40' </td> </tr> </table>				REVISIONS 		A. W. R. O. M. & ASSOCIATES, INC. SURVEYING & MAPPING 1111 N. PALM BEACH BLVD., SUITE 100 PALM BEACH, FLORIDA 33480 TEL: (407) 833-1111 FAX: (407) 833-1112 WWW: WWW.AWR.COM	LOTS: 20-27 SCALE: 1" = 40' DATE: 8/20/04 BY: M.S.T. CHECKED: M.S.T. IN CHARGE: M.S.T. SCALE: 1" = 40'
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**TOWN COUNCIL OF THE
TOWN OF PALM BEACH, FLORIDA**

VICK 0000000000-07

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

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

2. In accordance with this direction, I timely provided the information concerning the purpose of the assessment and assessment amount for each affected tax parcel within the Lake Towers Assessment Area to the Palm Beach County Property Appraiser for inclusion as a part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

FURTHER AFFIANT SAYETH NOT.

Not Applicable

Jane Le Clainche

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2020 by Jane Le Clainche, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced _____ as identification and did take an oath.

Printed Name:_____

Notary Public, State of Florida

At Large

My Commission Expires:_____

Commission No.:_____

APPENDIX C

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____ the 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 _____ 10 _____ day of _____ September _____, _____ 2020 _____ year .

Chairman of the Board or authorized agent

of _____ Town of Palm Beach _____
Name of local government

Palm Beach County, Florida

APPENDIX D

IMPROVEMENT ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Lake Towers Assessment Area Improvement Assessment Roll
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-15-35-000-2010	latow-0001	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-2040	latow-0004	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-2060	latow-0006	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-2100	latow-0010	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-3010	latow-0011	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-3020	latow-0012	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-3030	latow-0013	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-3040	latow-0014	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-3060	latow-0016	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-3070	latow-0017	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-3080	latow-0018	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-3090	latow-0019	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-3100	latow-0020	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-4010	latow-0021	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-4030	latow-0023	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-4040	latow-0024	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-4050	latow-0025	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-4070	latow-0027	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-4080	latow-0028	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-5020	latow-0032	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-5030	latow-0033	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-5050	latow-0035	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-5070	latow-0037	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-5080	latow-0038	250 BRADLEY PL	\$436.11



TOWN OF PALM BEACH, FLORIDA
Lake Towers Assessment Area Improvement Assessment Roll
Fiscal Year 2021

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-15-35-000-5100	latow-0040	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-6090	latow-0049	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-7010	latow-0051	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-7020	latow-0052	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-7040	latow-0054	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-7070	latow-0057	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-7080	latow-0058	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-7090	latow-0059	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-7100	latow-0060	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-0030	latow-0063	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-0040	latow-0064	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-0060	latow-0066	250 BRADLEY PL	\$436.11
50-43-43-15-35-000-0070	latow-0067	250 BRADLEY PL	\$436.11
50-43-43-15-02-000-0050	latow-0068	270 BRADLEY PL	\$714.93
50-43-43-15-02-000-0020	latow-0072	314 DUNBAR RD	\$714.93
			\$17,565.93

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Discussion and Adoption (with changes, if any) of a Tentative Operating Budget, Debt Service Budget, and Budgets for Other Funds for FY21.

RESOLUTION NO. 74-2020 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 2020-2021 Fiscal Year.

Presenter

Jane Le Clainche, Director of Finance

ATTACHMENTS:

- ▣ **Resolution No. 74-2020**
- ▣ **Exhibit "A"**

RESOLUTION NO. 74-2020

**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 2020-2021
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, 2020, and ending September 30, 2021.

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 Wednesday, September 16, 2020, in the Town Council Chambers, 360 South County Road, Palm Beach, Florida.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of September 2020.

Gail L. Coniglio, Mayor

ATTEST:

Pat Gayle-Gordon, Acting Town Clerk

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF PALM BEACH ARE 4.2% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

		SPECIAL	DEBT	CAPITAL	ENTER-	INTERNAL		TOTAL
	GENERAL	REVENUE	SERVICE	PROJECTS	PRISE	SERVICE	TRUST	ALL
ESTIMATED REVENUES	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUNDS
Taxes:	Millage per \$1,000							
Ad Val Taxes - Operating	2.9962	\$57,134,000	\$0	\$0	\$0	\$0	\$0	\$57,134,000
Sales and Use Taxes	7,121,000	0	0	500,000	0	0	0	7,621,000
Licenses and Permits	3,520,100	0	0	0	6,196,500	0	0	9,716,600
Intergovernmental Revenue	923,300	0	0	1,000,000	0	0	0	1,923,300
Charges for Services	5,414,200	0	0	0	2,611,500	6,787,869	0	14,813,569
Fines and Forfeitures	916,000	0	0	0	29,505	0	0	945,505
Contributions	32,700	0	0	16,262,500	3,100,000	0	14,392,492	33,787,692
Special Assessments	0	4,200,000	723,413	264,918	0	0		5,188,331
Interest	904,773	1,000,000	2,000	657,288	0	600,000	19,800,000	22,964,061
Miscellaneous	420,000	0	0	5,000	17,000	55,000	2,500	499,500
TOTAL SOURCES	\$76,386,073	\$5,200,000	\$725,413	\$18,689,706	\$11,954,505	\$7,442,869	\$34,194,992	\$154,593,558
Transfers In	3,225,000	665,000	6,399,142	7,439,000	0	2,010,439	5,849,858	25,588,439
Fund Balances/Reserves/Net Assets	1,304,500	50,850,145	183,255	11,928,089	26,930,840	4,391,629	0	95,588,458
TOTAL REVENUES, TRANSFERS & BALANCES	\$80,915,573	\$56,715,145	\$7,307,810	\$38,056,795	\$38,885,345	\$13,844,937	\$40,044,850	\$275,770,455
EXPENDITURES								
General Government	\$9,202,449	\$0	\$0	\$0	\$3,009,148	\$11,552,241	\$25,320,937	\$49,084,775
Public Safety	32,140,185	0	0	0	0	1,145,204	0	33,285,389
Physical Environment	13,407,100	53,316,295	0	37,043,614	0	1,047,000	0	104,814,009
Transportation	961,074	0	0	0	0	59,412	0	1,020,486
Culture and Recreation	4,049,320	0	0	0	31,662,627	41,080	0	35,753,027
Principal Retirement	0	1,040,000	3,380,000	0	0	0	0	4,420,000
Interest and Fees	0	2,358,850	3,927,810	0	740,900	0	0	7,027,560
TOTAL EXPENDITURES	\$59,760,128	\$56,715,145	\$7,307,810	\$37,043,614	\$35,412,675	\$13,844,937	\$25,320,937	\$235,405,246
Transfers Out	21,155,445	0	0	1,013,181	3,419,813	0	0	25,588,439
Fund Balances/Reserves/Net Assets	0	0	0	0	52,857	0	14,723,913	14,776,770
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES								
	\$80,915,573	\$56,715,145	\$7,307,810	\$38,056,795	\$38,885,345	\$13,844,937	\$40,044,850	\$275,770,455
The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.								

TOWN OF PALM BEACH

Special Town Council on: September 10, 2020

Section of Agenda

PUBLIC HEARING ON APPROVED MILLAGE RATE, TENTATIVE FY21
BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Second and Final Public Hearing to Adopt the Final Millage Rate and Budgets will be on Wednesday, September 16, 2020 at 5:01 p.m., in the Town of Palm Beach Council Chambers.

Presenter

ATTACHMENTS:

No Attachments Available