TENTATIVE: SUBJECT TO REVISION

TOWN OF PALM BEACH

Town Manager's Office

SPECIAL TOWN COUNCIL MEETING

AGENDA

TOWN COUNCIL CHAMBERS

SEPTEMBER 10, 2019

5:01 PM

I. CALL TO ORDER AND ROLL CALL

Gail L. Coniglio, Mayor
Danielle H. Moore, President
Margaret A. Zeidman, President Pro Tem
Julie Araskog
Lew Crampton
Bobbie Lindsay

II. PLEDGE OF ALLEGIANCE

III. APPROVAL OF AGENDA

IV. PUBLIC HEARING ON PROPOSED MILLAGE RATE, TENTATIVE FY20 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 FY20.

1. RESOLUTION NO. 70-2019 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 2019 - 2020 Fiscal Year.

F. Non-Ad Valorem Assessment

1. Commercial Solid Waste Fee Assessments
H. Paul Brazil, Director of Public Works

a. RESOLUTION NO. 71-2019 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. 72-2019 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 Reimposition of the Assessments to Fund the Worth Avenue Improvement Project and 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. 73-2019 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 Reimposition 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. 74-2019 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 Reimposition 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. 75-2019 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 Reimposition of the Assessments to Fund the Peruvian Avenue Improvement Project and 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. 76-2019 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 Reimposition 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. 77-2019 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 Reimposition 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. 78-2019 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 Reimposition 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 FY20.
Jane LeClainche, Director of Finance

1. RESOLUTION NO. 79-2019 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 2019-2020 Fiscal Year.

H. Second and Final Public Hearing to Adopt the Final Millage Rate and Budgets will be on Wednesday, September 18, 2019 at 5:01 p.m., in the Town of Palm Beach Council Chambers.

V. ANY OTHER MATTERS

VI. ADJOURNMENT

PLEASE TAKE NOTE:

Note 1: No written materials received after 12:00 p.m. on the Thursday immediately prior to a monthly Special Town Council will be included in the back-up binders distributed to the Mayor and Town Council in preparation for that meeting. Written materials received after 12:00 p.m. on Thursday will be separately distributed to the Mayor and Town Council; however, depending upon the length of the materials, the time of submittal, and other circumstances, the Mayor and Town Council may not be able to read and consider such late submittals prior to acting upon the policy matter(s) which they address.

Note 2: The progress of this meeting may be monitored by visiting the Town's website (townofpalmbeach.com) and clicking on "Meeting Audio" in the left column. If you have questions regarding that feature, please contact the Office of Information Technology (561) 227-6315. The audio recording of the meeting will appear within 24 hours after the conclusion of the meeting.

Note 3: If a person decides to appeal any decision made by this Council with respect to any matter considered at this meeting or hearing, he/she will need a record of the proceedings. For such purpose, he/she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Note 4: Disabled persons who need an accommodation in order to participate in the Special Town Council 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.

<u>Note 5:</u> Items listed on the Consent Agenda will be approved by one motion of the Town Council, unless the Mayor or an individual Council Member requests that any item(s) be moved to the Regular Agenda and individually considered.

<u>Note 6:</u> All back-up material for the items listed on the agenda are posted to the Town's website and emailed to all Stay Informed subscribers on the Friday before the Special Town Council. To access the back-up materials and/or subscribe to the Stay Informed list, please visit the Town's website (townofpalmbeach.com).

PROCEDURES FOR PUBLIC PARTICIPATION

Citizens desiring to address the Town Council should proceed toward the public microphones when the applicable agenda item is being considered to enable the Town Council President to acknowledge you.

PUBLIC HEARINGS: Any citizen is entitled to be heard on an official agenda item under the section entitled "Public Hearings," subject to the three minute limitation.

COMMUNICATIONS FROM CITIZENS: Any citizen is entitled to be heard concerning any matter under the section entitled "Communications from Citizens," subject to the three minute limitation. The public also has the opportunity to speak to any item listed on the agenda, including the consent agenda, at the time the agenda item comes up for discussion.

OTHER AGENDA ITEMS: Any citizen is entitled to be heard on any official agenda item when the Town Council calls for public comments, subject to the three minute limitation.

Special Town Council are public business meetings and, as such, the Town Council retains the right to limit discussion on any issue.

TOWN OF PALM BEACH

Special Town Council on: September 10, 2019

Section of Agenda

PUBLIC HEARING ON PROPOSED MILLAGE RATE, TENTATIVE FY20 BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Discussion and Adoption (with changes, if any) of Proposed Operating Millage Rate for FY20.

1. RESOLUTION NO. 70-2019 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 2019 - 2020 Fiscal Year.

Presenter

ATTACHMENTS:

- **Resolution No. 70-2019**

RESOLUTION NO. 70-2019

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 2019 - 2020 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, 2019, and ending September 30, 2020:

1) The millage rate for nonexempt taxable property within the Town of Palm Beach shall be 3.0681 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 3.23% more than the "rolled-back rate" of 2.972 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 18, 2019, 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 2019.

____

Gail L. Coniglio, Mayor

ATTEST:

____

Kathleen Dominguez, Town Clerk

TOWN OF PALM BEACH

Special Town Council on: September 10, 2019

Section of Agenda

PUBLIC HEARING ON PROPOSED MILLAGE RATE, TENTATIVE FY20 BUDGETS AND NON-AD VALOREM ASSESSMENTS

Agenda Title

Non-Ad Valorem Assessment

1. Commercial Solid Waste Fee Assessments
   H. Paul Brazil, Director of Public Works

   a . RESOLUTION NO. 71-2019 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.

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Presenter

ATTACHMENTS:

- **Memorandum Dated August 14, 2019, from H. Paul Brazil, P.E., Director of Public Works**
- **Resolution No. 71-2019**
- **Memorandum Dated August 29, 2019, from Jane Le Clainche, Director of Finance**
- **Resolution No. 72-2019**
- **Memorandum Dated August 29, 2019, from Jane Le Clainche, Director of Finance**
- **Resolution No. 73-2019**
- **Memorandum Dated August 29, 2019, from Jane Le Clainche, Director of Finance**
- **Resolution No. 74-2019**
- **Memorandum Dated August 29, 2019, from Jane Le Clainche, Director of Finance**
- **Resolution No. 75-2019**
- **Memorandum Dated August 29, 2019, from Jane Le Clainche, Director of Finance**
- **Res. No. 76-2019**
- **Memorandum Dated August 29, 2019, from Jane Le Clainche, Director of Finance**
- **Resolution No. 77-2019**
- **Memorandum Dated August 29, 2019, from Jane Le Clainche, Director of Finance**
- **Resolution No. 78-2019**

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2019

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 FY2020
Resolution No. 71-2019

DATE: August 14, 2019

STAFF RECOMMENDATION

Town staff recommends Town Council adopt Resolution No. 71-2019, which is the Annual Assessment Rate Resolution for the proposed Non-Ad Valorem Service Assessments for the Commercial Solid Waste Collection rates in FY2020.

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 FY2020 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 1. By adopting Resolution No. 71-2019, 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 FY2020 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	$ 367,020
Service for 7-day customers	$ 345,766
Service for apartments	$ 114,192
Total Assessment Revenues	**$ 826,978**
Total Direct Cost for Commercial Solid Waste Collection	$ 490,118
Disposal Cost ($42/ton collected)	$ 299,787
Total Net Cost	$ 789,905

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

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

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

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

The Town's proposed FY2020 net assessment of $789,905 is derived by reducing the required gross total assessment of $826,978 by these factors.

Resolution No. 71-2019 implements the intended assessments for FY2020. 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:

	FY19	**FY20**
1. Apartments	$ 12.80/Unit/Month	$ 13.00/Unit/Month
2. Low Volume (5 day)	$ 0.029/SF/Year	$ 0.030/SF/Year
3. Medium Volume (5 day)	$ 0.195/SF/Year	$ 0.197/SF/Year
4. High Volume (5 day)	$ 0.855/SF/Year	$ 0.864/SF/Year
5. Low Volume (7 day)	$ 0.037/SF/Year	$ 0.035/SF/Year

6. Medium Volume (7 day) $ 0.247/SF/Year $ 0.235/SF/Year
7. High Volume (7 day) $ 1.079/SF/Year $ 1.031/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. 71-2019

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, 2019;

WHEREAS, the Town Council, on July 11, 2019, adopted Resolution No. 56-2019 (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 or 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, 2019, 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 Preliminary Rate Resolution No. 107-2017.

SECTION 3. IMPOSITION OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The parcels of Assessed Property described 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 Chapter 2019-12, Laws of Florida, concerning exempt “home addresses” under Section 119.071(d), Florida Statutes.

(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, 2019, the Solid Waste Cost to be assessed is $826,978, with $114,192 allocated to Apartments and $712,756 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, 2019 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	$155.83	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	$0.030	Per Square Foot
Medium Volume	$0.197	Per Square Foot
High Volume	$0.864	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	$0.035	Per Square Foot
Medium Volume	$0.235	Per Square Foot
High Volume	$1.031	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 described in the Assessment Roll for the Fiscal Year beginning October 1, 2019. Additionally, even though they may not be shown in the Assessment Roll due to the provisions of Chapter 2019-12, Laws of Florida, Solid Waste Service Assessments are hereby levied and imposed on all Tax Parcels of Assessed Property with exempt "home addresses" pursuant to Section 119.071(d), Florida Statutes.

(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, 2019.

____
Gail L. Coniglio, Mayor

ATTEST:

____
Kathleen Dominguez, 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. 56-2019 and Section 90-65 of the Town of Palm Beach Code.

2. In accordance with Section 10 of Resolution No. 56-2019 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, 2019, 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 this 26th day of August, 2019 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.

JENNIFER D. BELL
MY COMMISSION # FF927949
EXPIRES October 15, 2019
(407) 398-0153 FloridaNotaryService.com

Jennifer D. Bell
Printed Name:

Notary Public, State of Florida
At Large
My Commission Expires: 10/15/19
Commission No.: FF927949

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 08/20/2019 and last date of Publication 08/20/2019. 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:	0000505785
Ad Cost:	$700.00
Paid:	$0.00
Balance Due:	$700.00

Signed Teal Pontarelli
(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 21st day of August, 2019 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

NOTARY PUBLIC STATE OF FLORIDA
DONNA S. TAYLOR
MY COMMISSION # GG 031838
EXPIRES: September 19, 2020
Bonded Thru Budget Notary Services

Signed Donna Taylor
(Notary)

Please see Ad on following page(s).

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

Invoice/Order Number:	0000505785
Ad Cost:	$700.00
Paid:	$0.00
Balance Due:	$700.00

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, 2019.

The hearing will be held at 5:01 p.m. on Tuesday, September 10, 2019, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed special non-ad valorem assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

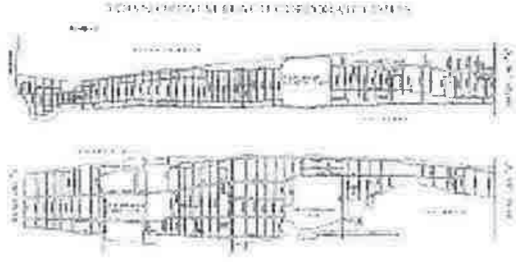
The rates of assessment for the fiscal year commencing on October 1, 2019, are as follows:

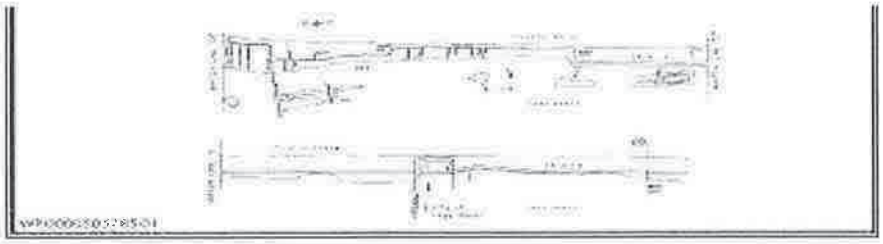
Property and Service Type	Annual Assessment Rate	Billing Unit
Apartments	$155.83	Per Dwelling Unit
Commercial Property – 5 Day Service		
Low Volume	$0.030	Per Square Foot
Medium Volume	$0.197	Per Square Foot
High Volume	$0.864	Per Square Foot
Commercial Property – 7 Day Service		
Low Volume	$0.035	Per Square Foot
Medium Volume	$0.235	Per Square Foot
High Volume	$1.031	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. 144-2017), the Preliminary Rate Resolution for FY 17-18 (Resolution No. 107-2017), the Preliminary Rate Resolution for FY 18-19 (Resolution No. 087-2018), and the Preliminary Rate Resolution for FY 19-20 (Resolution No. 56-2019). 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 2019, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

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





APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

FLORIDA
DEPARTMENT OF REVENUE

CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of Town of Palm Beach, located in Palm Beach County, Florida; as such, I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that, upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 10th day of September, 2019.
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

Information for Special Town Council Meeting on: September 10, 2019

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 2020
Resolution No. 72-2019

Date: August 29, 2019

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 72-2019, which is the Annual Rate Resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District Assessment Area in FY2020.

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 FY2020 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. 72-2019 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 FY2020 has been calculated as follows:

Cost Description	**Amount**
Original Principal	$14,770,000.00
Outstanding Principal	$10,255,000.00
Scheduled Principal Payment	$330,000.00
Scheduled Interest Payment	$378,601.00

Maintenance Expenses from 10/01/19 to 09/30/20	$317,267.00
Bond Compliance Reporting Fees	$2,000.00
Estimated Attorney Fees	$1,000.00
Estimated Postage	$100.00
Estimated PB Post Ad	$800.00
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	($50,000.00)
Estimated Preliminary FY 2020 Total Net Assessment	**$972,918.00**

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

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town’s behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2020 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 FY2020 net assessment of $972,918.00 and incorporating the accumulated rounding adjustment of $38.88, the gross total assessment is $1,021,604.79.

Resolution No. 72-2019 implements the intended Worth Avenue Commercial District Area assessments for FY2020. 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, 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.

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. 72-2019 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.

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2019

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 2020
Resolution No. 72-2019

Date: August 29, 2019

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 72-2019, which is the Annual Rate Resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District Assessment Area in FY2020.

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 FY2020 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. 72-2019 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 FY2020 has been calculated as follows:

Cost Description	**Amount**
Original Principal	$14,770,000.00
Outstanding Principal	$10,255,000.00
Scheduled Principal Payment	$330,000.00
Scheduled Interest Payment	$378,601.00

Maintenance Expenses from 10/01/19 to 09/30/20	$317,267.00
Bond Compliance Reporting Fees	$2,000.00
Estimated Attorney Fees	$1,000.00
Estimated Postage	$100.00
Estimated PB Post Ad	$800.00
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	($50,000.00)
Estimated Preliminary FY 2020 Total Net Assessment	**$972,918.00**

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

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2020 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 FY2020 net assessment of $972,918.00 and incorporating the accumulated rounding adjustment of $38.88, the gross total assessment is $1,021,604.79.

Resolution No. 72-2019 implements the intended Worth Avenue Commercial District Area assessments for FY2020. 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, 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.

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. 72-2019 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.

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2019

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 FY2020
Resolution No. 73-2019

Date: August 29, 2019

STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 73-2019, which is the Annual Rate Resolution for the proposed assessments for the Via Fontana Underground Assessment Area in FY2020.

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 FY2020 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. 73-2019 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.

The Via Fontana net assessment for FY2020 has been calculated as follows:

Cost Description	
Original Principal	$ 224,672.15
Outstanding Principal	146,036.77
Anticipated Funding Agreement Required Principal Payment	11,233.61
Estimated Interest Payment @ 2.75%	4,016.01
Interest Rate Surcharge @ 1%	1,460.37
Estimated Attorney Fees	300.00
Estimated Postage ($.50 x 4 properties)	2.00
Estimated PB Post Advertisement	800.00
Property Appraiser Administrative Fees	150.00
Final FY2020 Total Net Assessment	**$ 17,961.99**

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 FY2020 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 FY2020 net assessment of $17,961.99, the gross total assessment is $18,860.08.

Resolution No. 73-2019 implements the intended Via Fontana assessments for FY2020. 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, 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.

The final public hearing will begin at 5:01 p.m. on Tuesday, September 10, 2019, in the Town Hall Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

FUNDING/FISCAL IMPACT

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

TOWN ATTORNEY REVIEW

Resolution No. 73-2019 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. 73-2019

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.

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, 2019, 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, 2019.

(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 Chapter 2019-12, Laws of Florida, concerning exempt "home addresses" under Section 119.071(d), Florida Statutes.

SECTION 4. ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS.

(A) The Tax Parcels described 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. 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.

(B) For the Fiscal Year beginning October 1, 2019, the Project Cost shall 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 at the annual assessment rates computed in the manner described in the Initial Assessment Resolution, as amended and approved in the Final Assessment Resolution 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, 2019.

____
Gail L. Coniglio, Mayor

ATTEST:

____
Kathleen Dominguez, 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 08/16/2019 and last date of Publication 08/16/2019. 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:	0000505071
Ad Cost:	$1,076.25
Paid:	$0.00
Balance Due:	$1,076.25

Signed Teal Pontarelli
(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 16th day of August, 2019 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

NOTARY PUBLIC STATE OF FLORIDA
DONNA S. TAYLOR
MY COMMISSION # GG 031838
EXPIRES: September 19, 2020
Bonded Thru Budget Notary Services

Signed Donna Taylor
(Notary)

Please see Ad on following page(s).

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

Invoice/Order Number:	0000505071
Ad Cost:	$1,076.25
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NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE VIA FONTANA ASSESSMENT AREA TO PROVIDE FOR THE UNDERGROUND UTILITY IMPROVEMENTS

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider the approval of the assessment roll for the non-ad valorem special assessments for the provision of the design, construction, and installation of the Underground Utility Improvements within the boundaries of the Via Fontana Assessment Area for the Fiscal Year beginning October 1, 2019 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 10, 2019, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the Via Fontana Assessment special assessment roll. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

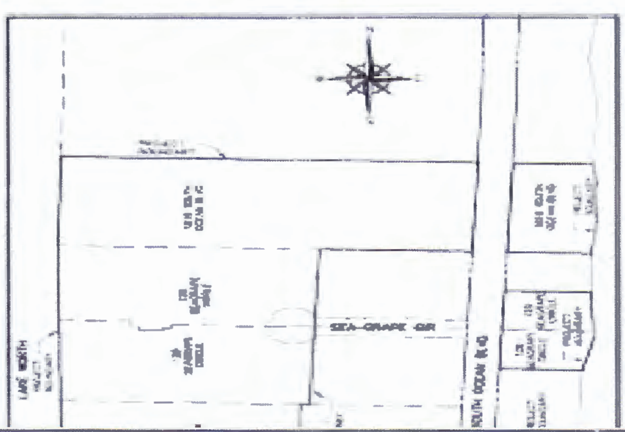
The assessment for each parcel of property is based on the number of equivalent benefit units assigned to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 11, 2012. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 71-2012), the Final Assessment Resolution (Resolution No. 127-2012), and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

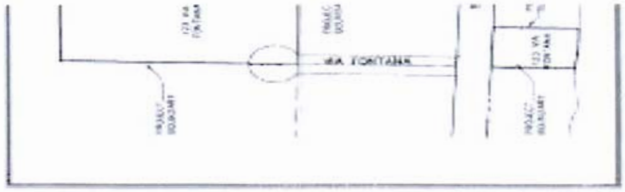
The assessments will be collected on the ad valorem tax bill to be mailed in November 2019, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council will collect the assessments in 20 annual installments, the first of which was included on the ad valorem tax bill mailed in November 2012.

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

Publish: August 16, 2019

MAP OF ASSESSMENT AREA





TOWN COUNCIL OF THE
TOWN OF PALM BEACH, FLORIDA

WP-0000505071-01

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 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.

____
Jane Le Clainche

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing Affidavit of Mailing was sworn to and subscribed before me this _____ day of September, 2019 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

FLORIDA DEPARTMENT OF REVENUE

DR-408A
N. 02/91

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of 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 10th day of September, 2019 .
year

Chairman of the Board or authorized agent

of the 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 2020

Property	Assessment #	Service Address	Balance Due
50-43-44-11-00-001-0010	vfugu-0001	1616 S OCEAN BLVD	$6,739.73
50-43-44-11-03-000-1001	vfugu-0002	126 SEAGRAPE CIR	$3,568.17
50-43-44-11-03-000-1002	vfugu-0003	125 SEAGRAPE CIR	$3,568.17
50-43-44-11-03-000-1011	vfugu-0004	123 VIA FONTANA	$4,984.01
			$18,860.08

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2019

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 FY2020
Resolution No. 74-2019

Date: August 29, 2019

STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 74-2019, which is the Annual Rate Resolution for the proposed assessments for the Everglades Island Underground Assessment Area in FY2020.

GENERAL INFORMATION

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

The Everglades Island net assessment for FY2020 has been calculated as follows:

Cost Description	
Original Principal	$ 685,625.00
Outstanding Principal	233,885.00
Anticipated Funding Agreement Required Principal Payment	58,471.25
Estimated Interest Payment @ 2.75%	6,431.84
Interest Rate Surcharge @ 1%	2,338.85
Estimated Attorney Fees	300.00
Estimated Postage ($.50 x 46 properties)	23.00
Estimated PB Post Advertisement	800.00
Property Appraiser Administrative Fees	150.00
Final FY2020 Total Net Assessment	**$ 68,514.94**

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 FY2020 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 FY2020 net assessment of $68,514.94 and incorporating the accumulated rounding adjustment $0.07, the gross total assessment is $71,940.47.

Resolution No. 74-2019 implements the intended Everglades Island assessments for FY2020. 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, 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.

The final public hearing will begin at 5:01 p.m. on Tuesday, September 10, 2019, in the Town Hall Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

FUNDING/FISCAL IMPACT

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

TOWN ATTORNEY REVIEW

Resolution No. 74-2019 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. 74-2019

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.

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, 2019, 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, 2019.

(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 Chapter 2019-12, Laws of Florida, concerning exempt "home addresses" under Section 119.071(d), Florida Statutes.

SECTION 4. ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS.

(A) The Tax Parcels described 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. 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.

(B) For the Fiscal Year beginning October 1, 2019, the Project Cost shall 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 at the annual assessment rates computed in the manner described in the Initial Assessment Resolution, as amended and approved in the Final Assessment Resolution 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, 2019.

____
Gail L. Coniglio, Mayor

ATTEST:

____
Kathleen Dominguez, 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 08/16/2019 and last date of Publication 08/16/2019. 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:	0000505064
Ad Cost:	$1,076.25
Paid:	$0.00
Balance Due:	$1,076.25

Signed Teal Pontarelli
(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 16th day of August, 2019 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

NOTARY PUBLIC STATE OF FLORIDA
DONNA S. TAYLOR
MY COMMISSION # GG 031838
EXPIRES: September 19, 2020
Bonded Thru Budget Notary Services

Signed Donna Taylor
(Notary)

Please see Ad on following page(s).

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

Invoice/Order Number:	0000505064
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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

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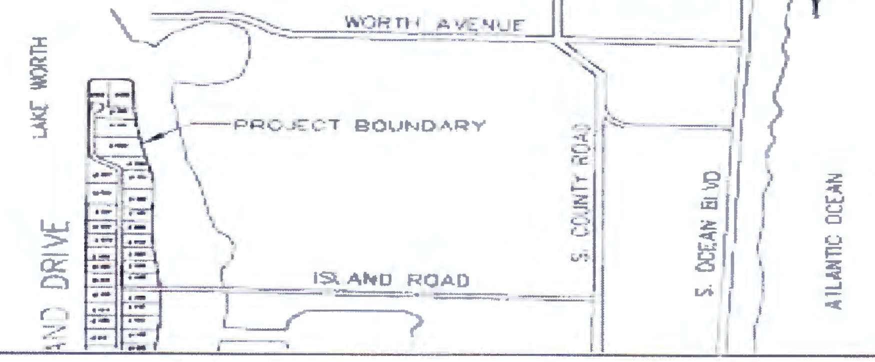
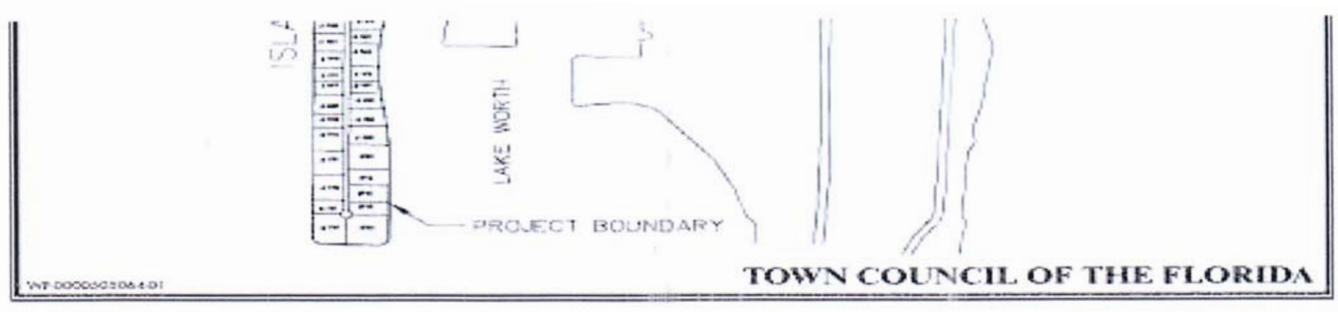
If you have any questions, please contact the Town Manager's Office at (561) 838-5410, Monday through Friday between 8:30 a.m. and 5:00 p.m. Publish: August 16, 2019

MAP OF ASSESSMENT AREA




ISLA
LAKE WORTH
PROJECT BOUNDARY
TOWN COUNCIL OF THE FLORIDA

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

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

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

FURTHER AFFIANT SAYETH NOT.

____

Jane Le Clainche

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing Affidavit of Mailing was sworn to and subscribed before me this _____ day of _________, 2019 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

FLORIDA
DEPARTMENT OF REVENUE

DR-408A
N. 02/91

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of 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 10th day of September, 2019.
year

____
Chairman of the Board or authorized agent

of the 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 2020

Property	Assessment #	Service Address	Balance Due
50-43-43-27-01-000-0510	egugu-0001	609 ISLAND DR	$1,102.16
50-43-43-27-01-000-0521	egugu-0002	608 ISLAND DR	$1,102.16
50-43-43-27-01-000-0530	egugu-0004	619 ISLAND DR	$1,102.16
50-43-43-27-01-000-0541	egugu-0005	624 ISLAND DR	$1,834.61
50-43-43-27-01-000-0550	egugu-0006	625 ISLAND DR	$1,102.16
50-43-43-27-01-000-0580	egugu-0008	630 ISLAND DR	$1,834.61
50-43-43-27-01-000-0601	egugu-0010	640 ISLAND DR	$1,102.16
50-43-43-27-01-000-0611	egugu-0011	657 ISLAND DR	$1,834.61
50-43-43-27-01-000-0621	egugu-0012	650 ISLAND DR	$1,102.16
50-43-43-27-01-000-0631	egugu-0013	663 ISLAND DR	$1,102.16
50-43-43-27-01-000-0641	egugu-0014	662 ISLAND DR	$1,834.61
50-43-43-27-01-000-0661	egugu-0015	670 ISLAND DR	$1,102.16
50-43-43-27-01-000-0670	egugu-0016	671 ISLAND DR	$1,102.16
50-43-43-27-01-000-0690	egugu-0017	677 ISLAND DR	$1,102.16
50-43-43-27-01-000-0701	egugu-0018	674 ISLAND DR	$1,102.16
50-43-43-27-01-000-0702	egugu-0019	680 ISLAND DR	$1,102.16
50-43-43-27-01-000-0800	egugu-0020	601 ISLAND DR	$1,102.16
50-43-43-27-02-000-0710	egugu-0021	685 ISLAND DR	$1,834.61
50-43-43-27-02-000-0731	egugu-0022	695 ISLAND DR	$1,102.16
50-43-43-27-02-000-0751	egugu-0024	703 ISLAND DR	$1,834.61
50-43-43-27-02-000-0761	egugu-0025	688 ISLAND DR	$1,834.61
50-43-43-27-02-000-0781	egugu-0026	690 ISLAND DR	$2,567.07
50-43-43-27-02-000-0791	egugu-0027	727 ISLAND DR	$1,834.61
50-43-43-27-02-000-0821	egugu-0028	710 ISLAND DR	$1,834.61

TOWN OF PALM BEACH, FLORIDA
Everglades Island Assessment Area Improvement Assessment Roll
Fiscal Year 2020

Property	Assessment #	Service Address	Balance Due
50-43-43-27-02-000-0830	egugu-0029	735 ISLAND DR	$2,567.07
50-43-43-27-02-000-0841	egugu-0030	744 ISLAND DR	$1,834.61
50-43-43-27-02-000-0851	egugu-0031	751 ISLAND DR	$1,102.16
50-43-43-27-02-000-0880	egugu-0032	748 ISLAND DR	$1,834.61
50-43-43-27-02-000-0890	egugu-0033	757 ISLAND DR	$2,567.07
50-43-43-27-02-000-0900	egugu-0034	760 ISLAND DR	$4,031.97
50-43-43-27-03-000-0280	egugu-0038	510 ISLAND DR	$2,567.07
50-43-43-27-03-000-0291	egugu-0039	520 ISLAND DR	$2,567.07
50-43-43-27-03-000-0310	egugu-0040	537 ISLAND DR	$1,834.61
50-43-43-27-03-000-0320	egugu-0041	528 ISLAND DR	$1,102.16
50-43-43-27-03-000-0350	egugu-0043	555 ISLAND DR	$1,834.61
50-43-43-27-03-000-0361	egugu-0044	550 ISLAND DR	$1,834.61
50-43-43-27-03-000-0372	egugu-0045	561 ISLAND DR	$1,102.16
50-43-43-27-03-000-0400	egugu-0046	560 ISLAND DR	$1,102.16
50-43-43-27-03-000-0410	egugu-0047	569 ISLAND DR	$1,102.16
50-43-43-27-03-000-0420	egugu-0048	568 ISLAND DR	$1,102.16
50-43-43-27-03-000-0440	egugu-0050	576 ISLAND DR	$1,102.16
50-43-43-27-03-000-0450	egugu-0051	589 ISLAND DR	$1,102.16
50-43-43-27-03-000-0460	egugu-0052	584 ISLAND DR	$1,102.16
50-43-43-27-03-000-0470	egugu-0053	593 ISLAND DR	$1,102.16
50-43-43-27-03-000-0481	egugu-0054	582 ISLAND DR	$1,102.16
50-43-43-27-03-000-0482	egugu-0055	600 ISLAND DR	$1,834.61
			$71,940.47

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2019

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 FY2020
Resolution No. 75-2019

Date: August 29, 2019

STAFF RECOMMENDATION

Staff recommends Town Council adopt Resolution No. 75-2019, 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 FY2020.

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 FY2020 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. 75-2019 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 FY2020 has been calculated as follows:

Cost Description	Amount
Original Principal	$1,224,759.00
Outstanding Principal	$460,849.36
Anticipated Funding Agreement Required Principal Payment	$92,172.04
Estimated Interest Payment (Rate @ 2.75%)	$12,673.36

Interest Rate Surcharge @ 1.0%	$4,608.49
Maintenance Expenses from 10/01/19 to 09/30/20	$28,825.00
Estimated Attorney Fees	$1,600.00
Estimated Postage ($.50 x 136 properties)	$68.00
Estimated PB Post Ad	$800.00
Property Appraiser Administrative Fees	$150.00
Est. Tax Collector Administrative Fees	N/A - Covered by 1% Assessment Denominator Explained Below
Estimated Preliminary FY 2020 Total Net Assessment	**$140,896.89**

To employ a defendable assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements, we used the most common methodology in use throughout Florida called the Linear Front Footage method of assessment. Resolution No. 75-2019 confirms the continued use of the Lineal Front Footage methodology and finds that the project improvements will provide a special benefit to all Tax Parcels located within the Peruvian Avenue Assessment Area.

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2020 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 FY2020 net assessment of $140,896.89 and incorporating the accumulated rounding adjustment of ($1.37), the gross total assessment is $147,940.43.

Resolution No. 75-2019 implements the intended Peruvian Avenue 400 Block Streetscape Assessment Area assessments for FY2020. 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, 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.

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. 75-2019 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. 75-2019

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 ASESSMENTS 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 11, 2019, the Town Council adopted Resolution No. 55-2019 (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, 2019, 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, 2019.

(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 Chapter 2019-12, Laws of Florida, concerning exempt "home addresses" under Section 119.071(d), Florida Statutes.

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

(A) The Tax Parcels described 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. 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.

(B) 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.

(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, 2019.

____
Gail L. Coniglio, Mayor

ATTEST:

____
Kathleen Dominguez, 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 08/16/2019 and last date of Publication 08/16/2019. 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:	0000505077
Ad Cost:	$1,076.25
Paid:	$0.00
Balance Due:	$1,076.25

Signed Teal Pontarelli
(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 16th day of August, 2019 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

NOTARY PUBLIC STATE OF FLORIDA
DONNA S. TAYLOR
MY COMMISSION # GG 031838
EXPIRES: September 19, 2020
Bonded Thru Budget Notary Services

Signed Donna Taylor
(Notary)

Please see Ad on following page(s).

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

Invoice/Order Number:	0000505077
Ad Cost:	$1,076.25
Paid:	$0.00
Balance Due:	$1,076.25

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, 2019 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, 2019, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

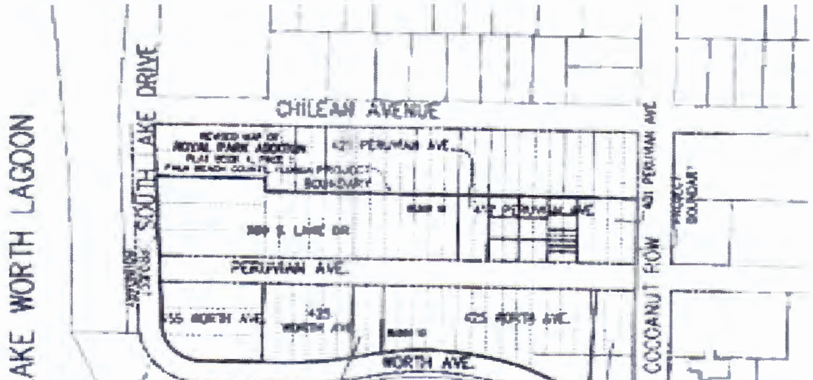
The assessment for each parcel of property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel at the time of the adoption of the Initial Assessment Resolution (Resolution No. 099-2014). A more specific 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 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 148-2014), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2019, 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.

Publish: August 16, 2019

MAP OF ASSESSMENT AREA



TOWN COUNCIL OF
THE TOWN OF PALM BEACH, FLORIDA

WP-0000505077-01

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. 55-2019 and Sections 90-65 and 90-85 of the Town of Palm Beach Code.

2. In accordance with Section 7 of Resolution No. 55-2019 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, 2019, 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 this 3rd day of September, 2019 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
Notary Public - State of Florida
Commission # GG 009473
My Comm. Expires Oct 31, 2020
Bonded through National Notary Assn.

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

FLORIDA
DEPARTMENT OF REVENUE

DR-408A
N. 02/91

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of 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 10th day of September, 2019.
year

____
Chairman of the Board or authorized agent

of the 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 2020

Property	Assessment #	Service Address	Balance Due
50-43-43-23-05-012-0190	002ps-0001	421 PERUVIAN AVE	$5,809.63
50-43-43-23-05-012-0211	002ps-0002	417 PERUVIAN AVE	$1,844.53
50-43-43-23-05-012-0212	002ps-0003	417 PERUVIAN AVE	$1,913.54
50-43-43-23-05-012-0213	002ps-0004	417 PERUVIAN AVE	$2,051.55
50-43-43-23-05-012-0231	002ps-0005	417 PERUVIAN AVE	$1,898.71
50-43-43-23-05-012-0232	002ps-0006	417 PERUVIAN AVE	$1,237.77
50-43-43-23-05-012-0233	002ps-0007	417 PERUVIAN AVE	$2,673.15
50-43-43-23-05-012-0251	002ps-0008	417 PERUVIAN AVE	$1,311.44
50-43-43-23-05-012-0252	002ps-0009	417 PERUVIAN AVE	$1,748.58
50-43-43-23-05-012-0253	002ps-0010	417 PERUVIAN AVE	$498.35
50-43-43-23-05-012-0254	002ps-0011	417 PERUVIAN AVE	$874.28
50-43-43-23-05-012-0255	002ps-0012	417 PERUVIAN AVE	$437.15
50-43-43-23-05-012-0256	002ps-0013	417 PERUVIAN AVE	$437.15
50-43-43-23-05-012-0257	002ps-0014	417 PERUVIAN AVE	$502.72
50-43-43-23-05-013-0100	002ps-0015	439 WORTH AVE	$5,809.63
50-43-43-27-39-000-1010	002ps-0016	401 PERUVIAN AVE	$688.02
50-43-43-27-39-000-1030	002ps-0017	401 PERUVIAN AVE	$1,130.66
50-43-43-27-39-000-1040	002ps-0018	401 PERUVIAN AVE	$558.12
50-43-43-27-39-000-1050	002ps-0019	401 PERUVIAN AVE	$572.54
50-43-43-27-39-000-2010	002ps-0020	401 PERUVIAN AVE	$688.02
50-43-43-27-39-000-2020	002ps-0021	401 PERUVIAN AVE	$101.78
50-43-43-27-39-000-2030	002ps-0022	401 PERUVIAN AVE	$558.12
50-43-43-27-39-000-2040	002ps-0023	401 PERUVIAN AVE	$99.22
50-43-43-27-39-000-2050	002ps-0024	401 PERUVIAN AVE	$572.54

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2020

Property	Assessment #	Service Address	Balance Due
50-43-43-27-39-000-3010	002ps-0025	401 PERUVIAN AVE	$688.02
50-43-43-27-39-000-3020	002ps-0026	401 PERUVIAN AVE	$101.78
50-43-43-27-39-000-3030	002ps-0027	401 PERUVIAN AVE	$99.22
50-43-43-27-39-000-3040	002ps-0028	401 PERUVIAN AVE	$558.12
50-43-43-27-39-000-3050	002ps-0029	401 PERUVIAN AVE	$572.54
50-43-43-27-39-000-4010	002ps-0030	401 PERUVIAN AVE	$798.68
50-43-43-27-39-000-4020	002ps-0031	401 PERUVIAN AVE	$986.32
50-43-43-27-39-000-4030	002ps-0032	401 PERUVIAN AVE	$986.32
50-43-43-27-45-000-2010	002ps-0033	401 WORTH AVE	$1,332.78
50-43-43-27-45-000-2020	002ps-0034	401 WORTH AVE	$1,146.76
50-43-43-27-45-000-2030	002ps-0035	401 WORTH AVE	$1,332.78
50-43-43-27-45-000-3010	002ps-0036	401 WORTH AVE	$1,332.78
50-43-43-27-45-000-3020	002ps-0037	401 WORTH AVE	$203.86
50-43-43-27-45-000-3030	002ps-0038	401 WORTH AVE	$1,332.78
50-43-43-27-63-000-1010	002ps-0039	389 S LAKE DR	$1,361.26
50-43-43-27-63-000-1020	002ps-0040	389 S LAKE DR	$300.66
50-43-43-27-63-000-1030	002ps-0041	389 S LAKE DR	$1,314.25
50-43-43-27-63-000-1040	002ps-0042	389 S LAKE DR	$1,201.84
50-43-43-27-63-000-2010	002ps-0043	389 S LAKE DR	$1,361.26
50-43-43-27-63-000-2020	002ps-0044	389 S LAKE DR	$300.66
50-43-43-27-63-000-2030	002ps-0045	389 S LAKE DR	$1,314.25
50-43-43-27-63-000-2040	002ps-0046	389 S LAKE DR	$1,201.84
50-43-43-27-63-000-2050	002ps-0047	389 S LAKE DR	$1,210.01
50-43-43-27-63-000-2060	002ps-0048	389 S LAKE DR	$1,220.23

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2020

Property	Assessment #	Service Address	Balance Due
50-43-43-27-63-000-2070	002ps-0049	389 S LAKE DR	$1,285.63
50-43-43-27-63-000-2080	002ps-0050	389 S LAKE DR	$1,289.72
50-43-43-27-63-000-3010	002ps-0051	389 S LAKE DR	$1,361.26
50-43-43-27-63-000-3020	002ps-0052	389 S LAKE DR	$1,691.35
50-43-43-27-63-000-3030	002ps-0053	389 S LAKE DR	$1,314.25
50-43-43-27-63-000-3040	002ps-0054	389 S LAKE DR	$1,201.84
50-43-43-27-63-000-3050	002ps-0055	389 S LAKE DR	$1,210.01
50-43-43-27-63-000-3060	002ps-0056	389 S LAKE DR	$1,220.23
50-43-43-27-63-000-3070	002ps-0057	389 S LAKE DR	$1,285.63
50-43-43-27-63-000-3080	002ps-0058	389 S LAKE DR	$1,289.72
50-43-43-27-63-000-4010	002ps-0059	389 S LAKE DR	$1,361.26
50-43-43-27-63-000-4020	002ps-0060	389 S LAKE DR	$1,691.35
50-43-43-27-63-000-4030	002ps-0061	389 S LAKE DR	$1,314.25
50-43-43-27-63-000-4040	002ps-0062	389 S LAKE DR	$1,201.84
50-43-43-27-63-000-4050	002ps-0063	389 S LAKE DR	$1,210.01
50-43-43-27-63-000-4060	002ps-0064	389 S LAKE DR	$1,220.23
50-43-43-27-63-000-4070	002ps-0065	389 S LAKE DR	$1,285.63
50-43-43-27-63-000-4080	002ps-0066	389 S LAKE DR	$229.27
50-43-43-27-63-000-5010	002ps-0067	389 S LAKE DR	$241.98
50-43-43-27-63-000-5020	002ps-0068	389 S LAKE DR	$1,691.35
50-43-43-27-63-000-5030	002ps-0069	389 S LAKE DR	$1,314.25
50-43-43-27-63-000-5040	002ps-0070	389 S LAKE DR	$1,201.84
50-43-43-27-63-000-5050	002ps-0071	389 S LAKE DR	$1,210.01
50-43-43-27-63-000-5060	002ps-0072	389 S LAKE DR	$1,220.23

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2020

Property	Assessment #	Service Address	Balance Due
50-43-43-27-63-000-5070	002ps-0073	389 S LAKE DR	$1,285.63
50-43-43-27-63-000-5080	002ps-0074	389 S LAKE DR	$1,289.72
50-43-43-27-63-000-6010	002ps-0075	389 S LAKE DR	$2,045.98
50-43-43-27-63-000-6020	002ps-0076	389 S LAKE DR	$2,496.66
50-43-43-27-63-000-6030	002ps-0077	389 S LAKE DR	$1,847.73
50-43-43-27-63-000-6040	002ps-0078	389 S LAKE DR	$330.10
50-43-43-27-63-000-6050	002ps-0079	389 S LAKE DR	$363.70
50-43-43-27-64-000-1010	002ps-0080	455 WORTH AVE	$542.90
50-43-43-27-64-000-2010	002ps-0081	455 WORTH AVE	$766.69
50-43-43-27-64-000-2020	002ps-0082	455 WORTH AVE	$101.67
50-43-43-27-64-000-2030	002ps-0083	455 WORTH AVE	$96.22
50-43-43-27-64-000-2040	002ps-0084	455 WORTH AVE	$857.97
50-43-43-27-64-000-2050	002ps-0085	455 WORTH AVE	$100.38
50-43-43-27-64-000-2060	002ps-0086	455 WORTH AVE	$564.70
50-43-43-27-64-000-2070	002ps-0087	455 WORTH AVE	$771.53
50-43-43-27-64-000-2080	002ps-0088	455 WORTH AVE	$771.53
50-43-43-27-64-000-2090	002ps-0089	455 WORTH AVE	$564.70
50-43-43-27-64-000-2100	002ps-0090	455 WORTH AVE	$95.36
50-43-43-27-64-000-3010	002ps-0091	455 WORTH AVE	$766.69
50-43-43-27-64-000-3020	002ps-0092	455 WORTH AVE	$571.98
50-43-43-27-64-000-3030	002ps-0093	455 WORTH AVE	$541.30
50-43-43-27-64-000-3040	002ps-0094	455 WORTH AVE	$857.97
50-43-43-27-64-000-3050	002ps-0095	455 WORTH AVE	$564.70
50-43-43-27-64-000-3060	002ps-0096	455 WORTH AVE	$564.70

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2020

Property	Assessment #	Service Address	Balance Due
50-43-43-27-64-000-3070	002ps-0097	455 WORTH AVE	$771.53
50-43-43-27-64-000-3080	002ps-0098	455 WORTH AVE	$771.53
50-43-43-27-64-000-3090	002ps-0099	455 WORTH AVE	$1,113.26
50-43-43-27-64-000-4010	002ps-0100	455 WORTH AVE	$766.69
50-43-43-27-64-000-4020	002ps-0101	455 WORTH AVE	$571.98
50-43-43-27-64-000-4030	002ps-0102	455 WORTH AVE	$541.30
50-43-43-27-64-000-4040	002ps-0103	455 WORTH AVE	$857.97
50-43-43-27-64-000-4050	002ps-0104	455 WORTH AVE	$564.70
50-43-43-27-64-000-4060	002ps-0105	455 WORTH AVE	$564.70
50-43-43-27-64-000-4070	002ps-0106	455 WORTH AVE	$771.53
50-43-43-27-64-000-4080	002ps-0107	455 WORTH AVE	$771.53
50-43-43-27-64-000-4090	002ps-0108	455 WORTH AVE	$100.38
50-43-43-27-64-000-4100	002ps-0109	455 WORTH AVE	$536.45
50-43-43-27-68-000-2010	002ps-0110	425 WORTH AVE	$411.47
50-43-43-27-68-000-2020	002ps-0111	425 WORTH AVE	$351.64
50-43-43-27-68-000-2030	002ps-0112	425 WORTH AVE	$1,816.27
50-43-43-27-68-000-2040	002ps-0113	425 WORTH AVE	$1,816.27
50-43-43-27-68-000-2050	002ps-0114	425 WORTH AVE	$1,978.13
50-43-43-27-68-000-2060	002ps-0115	425 WORTH AVE	$2,314.74
50-43-43-27-68-000-3010	002ps-0116	425 WORTH AVE	$411.47
50-43-43-27-68-000-3020	002ps-0117	425 WORTH AVE	$1,978.13
50-43-43-27-68-000-3030	002ps-0118	425 WORTH AVE	$322.87
50-43-43-27-68-000-3040	002ps-0119	425 WORTH AVE	$322.87
50-43-43-27-68-000-3050	002ps-0120	425 WORTH AVE	$1,978.13

TOWN OF PALM BEACH, FLORIDA
Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2020

Property	Assessment #	Service Address	Balance Due
50-43-43-27-68-000-3060	002ps-0121	425 WORTH AVE	$411.47
50-43-43-27-68-000-4010	002ps-0122	425 WORTH AVE	$411.47
50-43-43-27-68-000-4020	002ps-0123	425 WORTH AVE	$1,978.13
50-43-43-27-68-000-4030	002ps-0124	425 WORTH AVE	$1,816.27
50-43-43-27-68-000-4040	002ps-0125	425 WORTH AVE	$1,816.27
50-43-43-27-68-000-4050	002ps-0126	425 WORTH AVE	$351.64
50-43-43-27-68-000-4060	002ps-0127	425 WORTH AVE	$2,314.74
50-43-43-27-68-000-5010	002ps-0128	425 WORTH AVE	$411.47
50-43-43-27-68-000-5020	002ps-0129	425 WORTH AVE	$1,978.13
50-43-43-27-68-000-5030	002ps-0130	425 WORTH AVE	$1,816.27
50-43-43-27-68-000-5040	002ps-0131	425 WORTH AVE	$322.87
50-43-43-27-68-000-5050	002ps-0132	425 WORTH AVE	$351.64
50-43-43-27-68-000-5060	002ps-0133	425 WORTH AVE	$2,314.74
50-43-43-27-68-000-6010	002ps-0134	425 WORTH AVE	$611.10
50-43-43-27-68-000-6020	002ps-0135	425 WORTH AVE	$3,437.73
50-43-43-27-68-000-6030	002ps-0136	425 WORTH AVE	$611.10
			$147,940.43

TOWN OF PALM BEACH

Information for Town Council Meeting on: September 10, 2019

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. 76-2019

Date: August 29, 2019

STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 76-2019, which is the Annual Rate Resolution for the proposed assessments for the Town-wide Underground Utility Assessment Area in FY2020.

GENERAL INFORMATION

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

The non-ad valorem assessment process that causes special assessments implemented by the Town of appear on a property owner's tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the final steps of implementing the FY2020 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. 76-2019, 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 in late August.

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 $650 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	$4,261,1245
Administrative Costs	10,000
Early Payment Discount at 4% and Tax Collector Charge	224,805
Final FY2020 Total Assessment	$4,495,930

Resolution No. 76-2019 implements the intended Town-wide Underground Utility assessments for FY2020. 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, 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.

The final public hearing will begin at 5:01 p.m. on Thursday, September 10, 2019, in the Town Hall Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

FUNDING/FISCAL IMPACT

The total assessments for FY2020 on the Final Assessment Roll are $4,495,930.37

TOWN ATTORNEY REVIEW

Resolution No. 76-2019 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. 76-2019

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.

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, 2019, 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 on file in the office of the Town Manager and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2019.

(B) Additionally, the Improvement Assessment Roll, as approved, includes those Tax Parcels of Assessed Property within the Townside Underground Utility Assessment Area that cannot be set forth in that Improvement Assessment Roll due to the provisions of Chapter 2019-12, Laws of Florida, concerning exempt "home addresses" under Section 119.071(d), Florida Statutes.

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

(A) The Tax Parcels described 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. 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.

(B) For the Fiscal Year beginning October 1, 2019, the Project Cost shall 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 at the annual assessment rates computed in the manner described in the Initial Assessment Resolution, as amended and approved in the Final Assessment Resolution 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, 2019.

____
Gail L. Coniglio, Mayor

ATTEST:

____
Kathleen Dominguez, 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 08/16/2019 and last date of Publication 08/16/2019. 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:	0000505073
Ad Cost:	$1,076.25
Paid	$0.00
Balance Due	$1,076.25

Signed Teal Pontarelli
(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 16th day of August, 2019 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

NOTARY PUBLIC STATE OF FLORIDA
DONNA S. TAYLOR
MY COMMISSION # GG 031838
EXPIRES: September 19, 2020
Bonded Thru Budget Notary Services

Signed Donna Taylor
(Notary)

Please see Ad on following page(s).

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

Invoice/Order Number:	0000505073
Ad Cost:	$1,076.25
Paid:	$0.00
Balance Due:	$1,076.25

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, 2019 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 10, 2019, in the Town of Palm Beach Town Council Chambers, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Underground Utility Assessment Area and the special assessments and their collection on the ad valorem tax bill. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

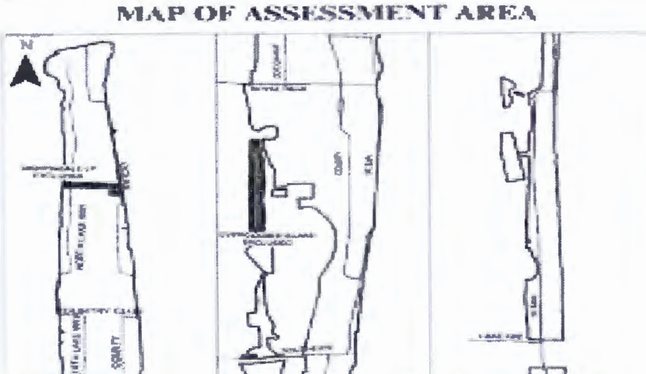
The assessment for each parcel of property will be based on the number of equivalent benefit units assigned to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on June 13, 2017. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 090-2017), the Final Assessment Resolution (Resolution No. 100-2017), and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the assessments in 30 annual installments, the first of which was included on the ad valorem tax bill mailed in November 2017.

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

Publish: August 16, 2019

MAP OF ASSESSMENT AREA



TOWN OF PALM BEACH TOWN COUNCIL

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

Jane Le Clainche

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 28 day of August, 2019 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
Notary Public - State of Florida
Commission # GG 009473
My Comm. Expires Oct 31, 2020
Bonded through National Notary Assn.

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

FLORIDA
DEPARTMENT OF REVENUE

DR-408A
N. 02/91

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of 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 10th day of September, 2019.
year

____
Chairman of the Board or authorized agent

of the Town of Palm Beach
Name of local government

Palm Beach County, Florida

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2019

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 FY2020
Resolution No. 77-2019

Date: August 29, 2019

STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 77-2019, which is the Annual Rate Resolution for the proposed assessments for the Nightingale/La Puerta Underground Assessment Area in FY2020.

GENERAL INFORMATION

The Nightingale/La Puerta Underground Utilities net assessment for FY2020 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		867,161.70
Anticipated Funding Agreement Required Principal Payment		30,970.06
Estimated Interest Payment @ 2.75%		23,846.95
Interest Rate Surcharge @ 1%		8,671.62
Reduction to not exceed noticed Maximum Annual Assessments		(4,107.31)
Estimated Attorney Fees		300.00
Estimated Postage ($.50 x 29 properties)		15.00
Estimated PB Post Advertisement		800.00
Property Appraiser Administrative Fees		150.00
Final FY2020 Total Net Assessment		**$ 60,646.32**

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 FY2020 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 FY2020 net assessment of $60,646.32 and incorporating the accumulated rounding adjustment ($0.01), the gross total assessment is $63,838.24.

Resolution No. 77-2019 implements the intended Nightingale/La Puerta Underground Utilities assessments for FY2020. The resolution amount other things:

- ➢ references the property to be assessed;
- ➢ references past Town Council actions to properly effectuate Nightingale/La Puerta Undergound Utilities 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.

The final public hearing will begin at 5:01 p.m. on Tuesday, September 10, 2019, in the Town Hall Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

FUNDING/FISCAL IMPACT

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

TOWN ATTORNEY REVIEW

Resolution No. 77-2019 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. 77-2019

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.

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, 2019, 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, 2019.

(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 Chapter 2019-12, Laws of Florida, concerning exempt “home addresses” under Section 119.071(d), Florida Statutes.

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

(A) The Tax Parcels described 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. 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.

(B) For the Fiscal Year beginning October 1, 2019, the Project Cost shall 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 at the annual assessment rates computed in the manner described in the Initial Assessment Resolution, as approved in the Final Assessment Resolution, 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, 2019.

____
Gail L. Coniglio, Mayor

ATTEST:

____
Kathleen Dominguez, 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 08/16/2019 and last date of Publication 08/16/2019. 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:	0000505070
Ad Cost:	$1,076.25
Paid:	$0.00
Balance Due:	$1,076.25

Signed Teal Pontarelli
(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 16th day of August, 2019 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

NOTARY PUBLIC STATE OF FLORIDA
DONNA S. TAYLOR
MY COMMISSION # GG 031838
EXPIRES: September 19, 2020
Bonded Thru Budget Notary Services

Signed Donna Taylor
(Notary)

Please see Ad on following page(s).

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

Invoice/Order Number:	0000505070
Ad Cost:	$1,076.25
Paid:	$0.00
Balance Due:	$1,076.25

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, 2019 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 10, 2019, in the Town of Palm Beach Town Council Chambers, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Nightingale - La Puerta Assessment Area and the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

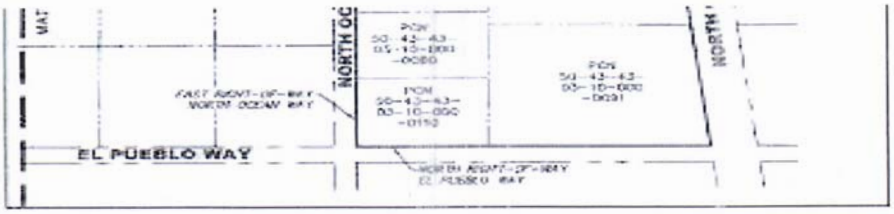
The assessment for each parcel of property will be based on the number of equivalent benefit units assigned to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted 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 2019, 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.

Publish: August 16, 2019

MAP OF ASSESSMENT AREA



WP0000505070<

TOWN COUNCIL OF THE
TOWN OF PALM BEACH, FLORIDA

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

1. I, Jane Le Clainche, as the Finance Director of the Town of Palm Beach ("Town"), in accordance with Chapter 92-264, Laws of Florida, a special act relating to the Property Appraiser, have been directed by the Town Council to provide notice of the assessment to be imposed within the 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 this _____ day of _________, 2019 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

DR-408A
N. 02/91

FLORIDA
DEPARTMENT OF REVENUE

CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of 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 10th day of September, 2019 (year).

____
Chairman of the Board or authorized agent

of the 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 2020

Property	Assessment #	Service Address	Balance Due
50-43-43-03-09-000-0500	nilap-0001	250 NIGHTINGALE TRL	$1,843.97
50-43-43-03-09-000-0041	nilap-0002	1185 N LAKE WAY	$1,843.97
50-43-43-03-09-000-0471	nilap-0003	228 NIGHTINGALE TRL	$1,843.97
50-43-43-03-09-000-0422	nilap-0004	1191 N OCEAN WAY	$1,843.97
50-43-43-03-10-000-0060	nilap-0005	1170 N OCEAN BLVD	$3,073.28
50-43-43-02-01-000-0490	nilap-0007	201 LA PUERTA WAY	$1,843.97
50-43-43-02-01-000-0460	nilap-0008	225 LA PUERTA WAY	$3,073.28
50-43-43-02-01-000-0430	nilap-0009	249 LA PUERTA WAY	$1,843.97
50-43-43-02-01-000-0400	nilap-0010	1178 N LAKE WAY	$1,843.97
50-43-43-03-09-000-0520	nilap-0011	268 NIGHTINGALE TRL	$3,153.19
50-43-43-03-09-000-0490	nilap-0012	244 NIGHTINGALE TRL	$1,843.97
50-43-43-03-09-000-0450	nilap-0013	212 NIGHTINGALE TRL	$1,843.97
50-43-43-03-09-000-0421	nilap-0014	1190 N OCEAN BLVD	$3,073.28
50-43-43-03-10-000-0091	nilap-0015	1160 N OCEAN BLVD	$4,302.60
50-43-43-03-10-000-0050	nilap-0016	1171 N OCEAN WAY	$1,843.97
50-43-43-02-01-000-0480	nilap-0017	203 LA PUERTA WAY	$2,286.53
50-43-43-02-01-000-0450	nilap-0018	233 LA PUERTA WAY	$1,843.97
50-43-43-02-01-000-0420	nilap-0019	265 LA PUERTA WAY	$1,843.97
50-43-43-02-01-000-0392	nilap-0020	1177 N LAKE WAY	$1,843.97
50-43-43-03-09-000-0510	nilap-0021	260 NIGHTINGALE TRL	$1,843.97
50-43-43-03-09-000-0480	nilap-0022	238 NIGHTINGALE TRL	$1,843.97
50-43-43-02-01-000-0440	nilap-0023	241 LA PUERTA WAY	$2,286.53
50-43-43-03-10-000-0030	nilap-0024	1178 N OCEAN BLVD	$3,073.28
50-43-43-03-10-000-0110	nilap-0025	171 EL PUEBLO WAY	$1,843.97

TOWN OF PALM BEACH, FLORIDA
Nightingale/La Puerta Assessment Area Improvement Assessment Roll
Fiscal Year 2020

Property	Assessment #	Service Address	Balance Due
50-43-43-03-10-000-0010	nilap-0026	0 N OCEAN WAY	$2,636.87
50-43-43-02-01-000-0470	nilap-0027	217 LA PUERTA WAY	$1,843.97
50-43-43-02-01-000-0410	nilap-0028	271 LA PUERTA WAY	$1,843.97
50-43-43-02-01-000-0391	nilap-0029	1181 N LAKE WAY	$1,843.97
50-43-43-03-09-000-0440	nilap-0030	1186 N OCEAN WAY	$1,843.97
			$63,838.24

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2019

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 FY2020
Resolution No. 78-2019

Date: August 29, 2019

STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 78-2019, which is the Annual Rate Resolution for the proposed assessments for the Lake Towers Assessment Area in FY2020.

GENERAL INFORMATION

The Lake Towers net assessment for FY2020 has been calculated as follows:

Cost Description		
Original Principal		$ 310,268.00
Outstanding Principal		153,287.40
Anticipated Funding Agreement Required Principal Payment		8,515.82
Estimated Interest Payment @ 2.75%		4,215.40
Interest Rate Surcharge @ 1%		1,532.87
Estimated Attorney Fees		300.00
Estimated Postage ($.50 x 40 properties)		20.00
Estimated PB Post Advertisement		800.00
Property Appraiser Administrative Fees		150.00
Final FY2020 Total Net Assessment		**$ 15,534.09**

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 FY2020 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 FY2020 net assessment of $15,534.09 and incorporating the accumulated rounding adjustment ($0.09), the gross total assessment is $16,351.72.

Resolution No. 78-2019 implements the intended Lake Towers assessments for FY2020. 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, 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.

The final public hearing will begin at 5:01 p.m. on Tuesday, September 10, 2019, in the Town Hall Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

FUNDING/FISCAL IMPACT

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

TOWN ATTORNEY REVIEW

Resolution No. 78-2019 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. 78-2019

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.

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, 2019, 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, 2019.

(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 Chapter 2019-12, Laws of Florida, concerning exempt "home addresses" under Section 119.071(d), Florida Statutes.

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

(A) The Tax Parcels described 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. 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.

(B) For the Fiscal Year beginning October 1, 2019, the Project Cost shall 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 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, 2019.

____
Gail L. Coniglio, Mayor

ATTEST:

____
Kathleen Dominguez, 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 08/16/2019 and last date of Publication 08/16/2019. 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:	0000505068
Ad Cost:	$1,076.25
Paid:	$0.00
Balance Due:	$1,076.25

Signed Teal Pontarelli
(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 16th day of August, 2019 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

NOTARY PUBLIC STATE OF FLORIDA
DONNA S. TAYLOR
MY COMMISSION # GG 031838
EXPIRES: September 19, 2020
Bonded Thru Budget Notary Services

Signed Donna Taylor
(Notary)

Please see Ad on following page(s).

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

Invoice/Order Number:	0000505068
Ad Cost:	$1,076.25
Paid:	$0.00
Balance Due:	$1,076.25

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE LAKE TOWERS ASSESSMENT AREA TO PROVIDE FOR THE UNDERGROUND UTILITY IMPROVEMENTS

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider the continued imposition of non-ad valorem special assessments for the provision of the design, acquisition, construction, and installation of the Underground Utility Improvements within the boundaries of the Lake Towers Assessment Area for the Fiscal Year beginning October 1, 2019 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 10, 2019, in the Town of Palm Beach Town Council Chambers, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Lake Towers Assessment Area and the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

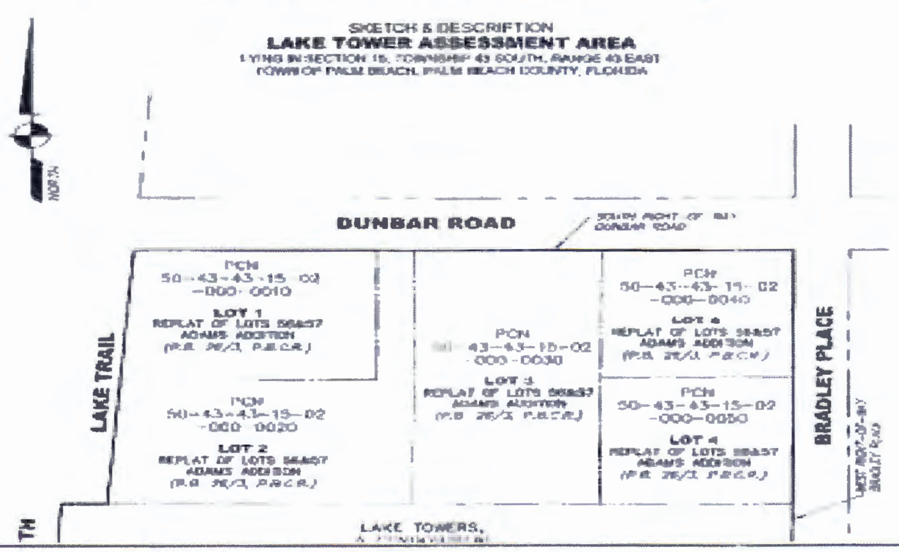
The assessment for each parcel of property will be based on the number of equivalent benefit units assigned to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 11, 2017. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 105-2017), the Final Assessment Resolution (Resolution No. 151-2017), and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2019, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the assessments in 20 annual installments, the first of which was included on the ad valorem tax bill mailed in November 2017.

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

Publish: August 16, 2019

MAP OF ASSESSMENT AREA



TOWN COUNCIL OF THE
TOWN OF PALM BEACH, FLORIDA

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

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

1. I, Jane Le Clainche, as the Finance Director of the Town of Palm Beach ("Town"), in accordance with Chapter 92-264, Laws of Florida, a special act relating to the Property Appraiser, have been directed by the Town Council to provide notice of the assessment to be imposed within the 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.

__NA____________________________________
Jane Le Clainche

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing Affidavit of Mailing was sworn to and subscribed before me this _____ day of _________, 2019 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

DR-408A
N. 02/91

FLORIDA
DEPARTMENT OF REVENUE

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of 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 10th day of September, 2019.
year

____
Chairman of the Board or authorized agent

of the 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 2020

Property	Assessment #	Service Address	Balance Due
50-43-43-15-35-000-2010	latow-0001	250 BRADLEY PL	$396.13
50-43-43-15-35-000-2040	latow-0004	250 BRADLEY PL	$396.13
50-43-43-15-35-000-2060	latow-0006	250 BRADLEY PL	$396.13
50-43-43-15-35-000-2100	latow-0010	250 BRADLEY PL	$396.13
50-43-43-15-35-000-3010	latow-0011	250 BRADLEY PL	$396.13
50-43-43-15-35-000-3020	latow-0012	250 BRADLEY PL	$396.13
50-43-43-15-35-000-3030	latow-0013	250 BRADLEY PL	$396.13
50-43-43-15-35-000-3040	latow-0014	250 BRADLEY PL	$396.13
50-43-43-15-35-000-3060	latow-0016	250 BRADLEY PL	$396.13
50-43-43-15-35-000-3070	latow-0017	250 BRADLEY PL	$396.13
50-43-43-15-35-000-3080	latow-0018	250 BRADLEY PL	$396.13
50-43-43-15-35-000-3090	latow-0019	250 BRADLEY PL	$396.13
50-43-43-15-35-000-3100	latow-0020	250 BRADLEY PL	$396.13
50-43-43-15-35-000-4010	latow-0021	250 BRADLEY PL	$396.13
50-43-43-15-35-000-4020	latow-0022	250 BRADLEY PL	$396.13
50-43-43-15-35-000-4030	latow-0023	250 BRADLEY PL	$396.13
50-43-43-15-35-000-4040	latow-0024	250 BRADLEY PL	$396.13
50-43-43-15-35-000-4050	latow-0025	250 BRADLEY PL	$396.13
50-43-43-15-35-000-4070	latow-0027	250 BRADLEY PL	$396.13
50-43-43-15-35-000-4080	latow-0028	250 BRADLEY PL	$396.13
50-43-43-15-35-000-5020	latow-0032	250 BRADLEY PL	$396.13
50-43-43-15-35-000-5030	latow-0033	250 BRADLEY PL	$396.13
50-43-43-15-35-000-5050	latow-0035	250 BRADLEY PL	$396.13
50-43-43-15-35-000-5070	latow-0037	250 BRADLEY PL	$396.13

TOWN OF PALM BEACH, FLORIDA
Lake Towers Assessment Area Improvement Assessment Roll
Fiscal Year 2020

Property	Assessment #	Service Address	Balance Due
50-43-43-15-35-000-5080	latow-0038	250 BRADLEY PL	$396.13
50-43-43-15-35-000-5100	latow-0040	250 BRADLEY PL	$396.13
50-43-43-15-35-000-6090	latow-0049	250 BRADLEY PL	$396.13
50-43-43-15-35-000-7010	latow-0051	250 BRADLEY PL	$396.13
50-43-43-15-35-000-7020	latow-0052	250 BRADLEY PL	$396.13
50-43-43-15-35-000-7040	latow-0054	250 BRADLEY PL	$396.13
50-43-43-15-35-000-7070	latow-0057	250 BRADLEY PL	$396.13
50-43-43-15-35-000-7080	latow-0058	250 BRADLEY PL	$396.13
50-43-43-15-35-000-7090	latow-0059	250 BRADLEY PL	$396.13
50-43-43-15-35-000-7100	latow-0060	250 BRADLEY PL	$396.13
50-43-43-15-35-000-0030	latow-0063	250 BRADLEY PL	$396.13
50-43-43-15-35-000-0040	latow-0064	250 BRADLEY PL	$396.13
50-43-43-15-35-000-0060	latow-0066	250 BRADLEY PL	$396.13
50-43-43-15-35-000-0070	latow-0067	250 BRADLEY PL	$396.13
50-43-43-15-02-000-0050	latow-0068	270 BRADLEY PL	$649.39
50-43-43-15-02-000-0020	latow-0072	314 DUNBAR RD	$649.39
			$16,351.72

TOWN OF PALM BEACH

Special Town Council on: September 10, 2019

Section of Agenda

PUBLIC HEARING ON PROPOSED MILLAGE RATE, TENTATIVE FY20 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 FY20.

Jane LeClainche, Director of Finance

1. RESOLUTION NO. 79-2019 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 2019-2020 Fiscal Year.

Presenter

ATTACHMENTS:

- **Resolution No. 79-2019**

RESOLUTION NO. 79-2019

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 2019-2020 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, 2019, and ending September 30, 2020.

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 18, 2019, 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 2019.

Gail L. Coniglio, Mayor

ATTEST:

Kathleen Dominguez, Town Clerk

EXHIBIT A

BUDGET SUMMARY
TOWN OF PALM BEACH - FISCAL YEAR 2019-2020

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF PALM BEACH ARE 2.4% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund 3.0681

ESTIMATED REVENUES		GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTER-PRISE FUND	INTERNAL SERVICE FUND	TRUST FUND	TOTAL ALL FUNDS
Taxes:	Millage per $1,000								
Ad Val Taxes - Operating	3.0681	$55,979,439	$0	$0	$0	$0	$0	$0	$55,979,439
Sales and Use Taxes		6,459,000	0	0	500,000	0	0	0	6,959,000
Licenses and Permits		10,900,800	0	0	0	0	0	0	10,900,800
Intergovernmental Revenue		1,066,900	0	0	800,000	0	0	0	1,866,900
Charges for Services		6,289,199	0	0	0	4,784,262	6,866,458	0	17,939,919
Fines and Forfeitures		942,000	0	0	0	0	0	0	942,000
Contributions		32,700	0	0	24,903,657	0	0	13,117,818	38,054,175
Special Assessments		0	4,000,000	711,100	264,317	0	0	0	4,975,417
Interest		1,230,000	250,000	12,500	1,101,301	0	520,000	19,385,366	22,499,167
Miscellaneous		433,728	0	0	5,000	0	40,000	5,000	483,728
TOTAL SOURCES		$83,333,766	$4,250,000	$723,600	$27,574,275	$4,784,262	$7,426,458	$32,508,184	$160,600,545
Transfers In		25,000	644,450	6,727,833	8,940,211	0	1,900,819	5,843,014	24,081,327
Fund Balances/Reserves/Net Assets		1,083,000	29,137,825	187,499	11,232,104	274,634	4,021,960	0	45,937,022
TOTAL REVENUES,TRANSFERS & BALANCES		$84,441,766	$34,032,275	$7,638,932	$47,746,590	$5,058,896	$13,349,237	$38,351,198	$230,618,894
EXPENDITURES									
General Government		$10,364,973	$0	$0	$375,000	$0	$12,599,179	$24,827,373	$48,166,525
Public Safety		33,279,791	0	0	865,000	0	0	0	34,144,791
Physical Environment		13,101,867	30,633,925	0	44,312,483	0	0	0	88,048,275
Transportation		892,639	0	0	1,000,000	0	0	0	1,892,639
Culture and Recreation		3,990,089	0	0	150,000	4,699,268	0	0	8,839,357
Principal Retirement			990,000	2,785,000	0	0	0	0	3,775,000
Interest and Fees		0	2,408,350	4,853,932	0	0	0	0	7,262,282
TOTAL EXPENDITURES		$61,629,359	$34,032,275	$7,638,932	$46,702,483	$4,699,268	$12,599,179	$24,827,373	$192,128,869
Transfers Out		22,812,407	0	0	1,044,107	224,813	0	0	24,081,327
Fund Balances/Reserves/Net Assets		0	0	0	0	134,815	750,058	13,523,825	14,408,698
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES		$84,441,766	$34,032,275	$7,638,932	$47,746,590	$5,058,896	$13,349,237	$38,351,198	$230,618,894

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