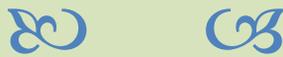




Town of Palm Beach

First Public Hearing for Proposed Operating Millage Rate and Budgets



Fiscal Year 2014 - 2015

September 9, 2014

5:01 p.m.

TOWN OF PALM BEACH

Information for First Public Hearing on: September 9, 2014

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Jane Struder, Finance Director

Re: Proposed Fiscal Year 2015 Tentative Budget and Millage Rate
First Public Hearing on September 9, 2014, at 5:01PM.

Date: August 29, 2014

STAFF RECOMMENDATION

Staff recommends that the Town Council adopt attached Resolution No. 143-2014 and Resolution No. 149-2014 to adopt the tentative millage rate and budget at the public hearing on the evening of September 9, 2014. In addition, staff recommends that the Town Council adopt Resolution No. 144-2014 for the assessments for commercial solid waste services, Resolution No. 145-2014 for the assessments for the Worth Avenue Commercial District improvement project, Resolution No. 146-2014 for the assessments for the Via Fontana Assessment project, Resolution No. 147-2014 for the Everglades Island Assessment project, and Resolution No. 148-2014 for the Peruvian Avenue 400 Block Streetscape project.

GENERAL INFORMATION

At the July 17, 2014, Special Town Council Meeting, the Town Council approved the proposed FY15 General Fund budget totaling \$67,295,344 and the proposed budgets for the Debt Service Funds, Capital Improvement Funds, Recreation Enterprise Fund, Internal Service Funds, and Trust Funds.

The Town Council also approved a proposed millage rate of 3.4500 for the TRIM notices. As always, that figure was artificially high to protect against unforeseen circumstances that could have arisen during the summer. The proposed operating millage rate contained in Resolution 143-2014 is 3.4058, which is 4.9% higher than the FY14 adopted millage rate of 3.2468 and is 12.47% higher than the “rolled back” millage rate of 3.0282.

Exhibits are attached containing a summary of the FY15 General Fund Revenue and Expenditure budgets, the FY15 Recreation Enterprise Fund budget, and a FY15 Budget Summary for all funds.

Reminder:

Second Public Hearing: Wednesday, September 17, 2014, at 5:01 P.M.

ATTACHMENTS

- Agenda
- Exhibits
- Resolution No. 143-2014
- Resolution No. 144-2014
- Resolution No. 145-2014
- Resolution No. 146-2014
- Resolution No. 147-2014
- Resolution No. 148-2014
- Resolution No. 149-2014

cc: Thomas G. Bradford, Deputy Town Manager
Department Directors



TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE -
SUBJECT TO
REVISION

SPECIAL TOWN COUNCIL MEETING

AGENDA

TOWN COUNCIL CHAMBERS

TUESDAY, SEPTEMBER 9, 2014

5:01 PM

WELCOME!

- I. CALL TO ORDER AND ROLL CALL
 - a. Mayor Gail L. Coniglio
 - b. Robert N. Wildrick, President
 - c. William J. Diamond, President Pro Tem
 - d. Richard M. Kleid
 - e. Michael J. Pucillo
 - f. Penelope D. Townsend
- II. PLEDGE OF ALLEGIANCE
- III. APPROVAL OF AGENDA
- IV. PUBLIC HEARING ON PROPOSED MILLAGE RATE, TENTATIVE FY15 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 FY15.
 - 1. RESOLUTION NO. 143-2014 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 2014 - 2015 Fiscal Year.

- F. Non-Ad Valorem Assessments
 - 1. Commercial Solid Waste Fee Assessments [H. Paul Brazil, Director of Public Works]
 - a. RESOLUTION NO. 144-2014 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of Commercial Solid Waste Collection Services; Providing Authority and Definitions; Approving the Updated Assessment Rolls; Providing for the Reimposition of the Assessments to Fund the Commercial Solid Waste Collection Services; Providing for Collection of the Assessment Pursuant to the Uniform Assessment Collection Act; Providing for the Effect of this Resolution; Providing Severability and an Effective Date.

 - 2. Worth Avenue Commercial District Improvement Project [Thomas G. Bradford, Deputy Town Manager]
 - a. RESOLUTION NO. 145-2014 A Resolution of the Town Council of the Town of Palm Beach, 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 [Thomas G. Bradford, Deputy Town Manager]
 - a. RESOLUTION NO. 146-2014 A Resolution of the Town Council of the Town of Palm Beach, 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 for the Effect of this Resolution; Providing Severability and an Effective Date.

4. Everglades Island Underground Conversion Project
[Thomas G. Bradford, Deputy Town Manager]

- a. RESOLUTION NO. 147-2014 A Resolution of the Town Council of the Town of Palm Beach, 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 for the Effect of this Resolution; Providing Severability and an Effective Date.

5. Peruvian Avenue 400 Block Streetscape Project
[Thomas G. Bradford, Deputy Town Manager]

- a. RESOLUTION NO. 148-2014 A Resolution of the Town Council of the Town of Palm Beach, Florida, Relating to the Provision of the Peruvian Avenue Improvement Project; Providing Authority and Definitions; Approving the Final Assessment Rolls; Providing for the Imposition 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.

G. Discussion and Adoption (with changes, if any) of a Tentative Operating Budget, Debt Service Budget, and Budgets for Other Funds for FY15.

1. RESOLUTION NO. 149-2014 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 2014-2015 Fiscal Year.

H. Second and Final Public Hearing to Adopt the Final Millage Rate and Budgets will be on Wednesday, September 17, 2014 at 5:01 p.m., in the Town of Palm Beach Council Chambers.

V. ANY OTHER MATTERS

VI. ADJOURNMENT

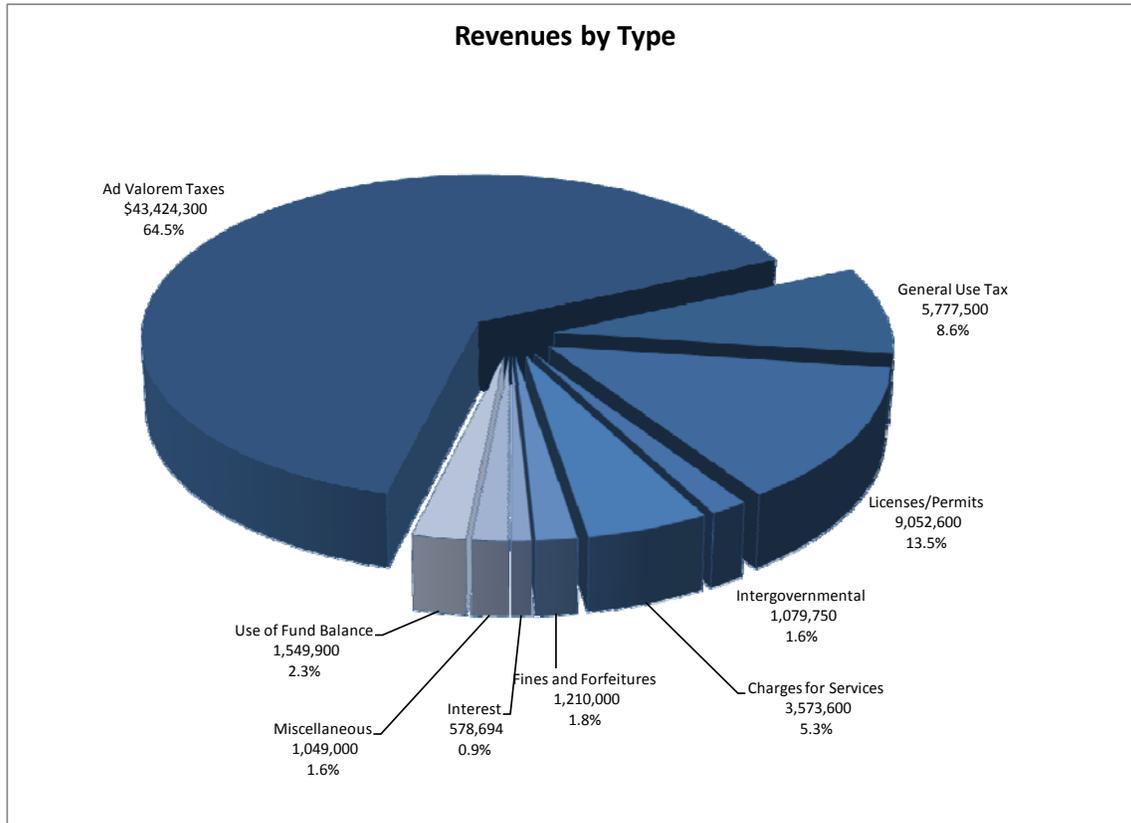
PLEASE TAKE NOTE:

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

Disabled persons who need an accommodation in order to participate in the Town Council Meeting are requested to contact the Town Manager's Office at 838-5410 or through the Florida Relay Service by dialing 1-800-955-8770 for voice callers or 1-800-955-8771 for TDD callers, at least two (2) working days before this meeting.

Town of Palm Beach, Florida
General Fund Revenues and Expenditures
Budget Comparison
Fiscal Years 2014 - 2015

	Budget FY2014	Proposed Budget FY2015	FY14 vs. FY15 \$ Difference	FY14 vs. FY15 % Change
Revenues				
Ad Valorem Taxes	\$38,647,700	\$43,424,300	\$4,776,600	12.4%
Non Ad Valorem Taxes	7,367,500	7,937,500	\$570,000	7.7%
Licenses & Permits	6,588,200	6,835,600	\$247,400	3.8%
Intergovernmental	1,052,000	1,079,750	\$27,750	2.6%
Charges for Services	3,552,275	3,573,600	\$21,325	0.6%
Fines and Forfeitures	1,181,000	1,210,000	\$29,000	2.5%
Investment Earnings	425,373	578,694	\$153,321	36.0%
Miscellaneous Revenues	247,845	221,000	-\$26,845	-10.8%
Interfund Transfers	885,000	885,000	\$0	0.0%
Transfer from CIP	0	0	\$0	100.0%
Transfer From Fund Balance	5,459,600	1,549,900	-\$3,909,700	-71.6%
Total Revenues	\$65,406,493	\$67,295,344	\$1,888,851	2.9%
Expenditures				
Department				
Legislative	\$95,600	\$95,600	\$0	0.0%
General Government	788,300	833,100	\$44,800	5.7%
Town Manager	802,669	826,728	\$24,059	3.0%
Advice and Litigation	518,915	529,812	\$10,897	2.1%
Human Resources	710,293	835,408	\$125,115	17.6%
Information Systems	1,867,798	2,210,216	\$342,418	18.3%
Finance	1,956,080	1,929,228	-\$26,852	-1.4%
Planning/Building/Zoning	3,716,581	3,862,035	\$145,454	3.9%
Library	297,659	306,580	\$8,921	3.0%
Fire-Rescue	11,031,311	11,486,486	\$455,175	4.1%
Police	13,507,634	13,688,986	\$181,352	1.3%
Emergency Management	47,950	47,000	-\$950	-2.0%
Public Works	14,523,703	14,355,803	-\$167,900	-1.2%
Contingency	860,000	909,000	\$49,000	5.7%
Transfer to Other Funds	14,682,000	15,379,362	\$697,362	4.7%
Total Expenditures	\$65,406,493	\$67,295,344	\$1,888,851	2.9%
Revenues Over/(Under) Expenditures	\$0	\$0		



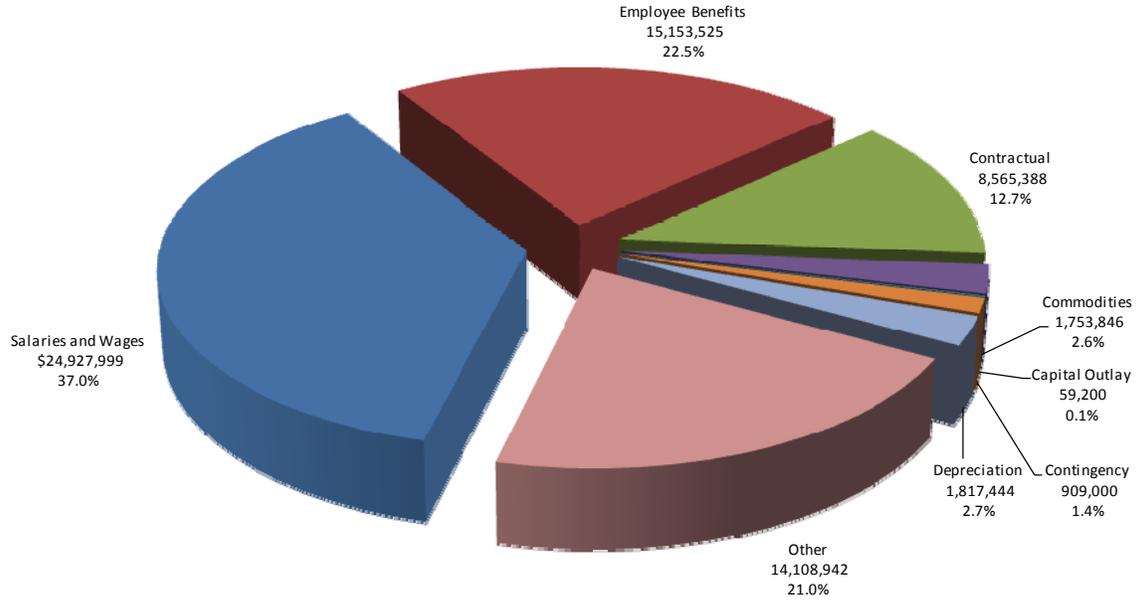
Ad Valorem Taxes	\$ 43,424,300
General Use Tax	5,777,500
Licenses/Permits	9,052,600
Intergovernmental	1,079,750
Charges for Services	3,573,600
Fines and Forfeitures	1,210,000
Interest	578,694
Miscellaneous	1,049,000
Use of Fund Balance	1,549,900
	\$ 67,295,344

Title	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget	% Variance	% of Total Budget
Ad Valorem Taxes							
Current Ad Valorem Taxes	36,636,311	37,376,601	38,647,700	39,807,131	43,424,300	12.36%	64.53%
Back Taxes	26,605	96,506	-	-	-	0.00%	0.00%
	36,662,916	37,473,107	38,647,700	39,807,131	43,424,300	12.36%	64.53%
Sales, Use and Fuel Taxes							
1-6 Cents Local Opt Fuel Tax	204,905	203,961	210,000	205,000	210,000	0.00%	0.31%
1-5 Cents Local Opt Fuel Tax	96,335	95,120	100,000	100,000	100,000	0.00%	0.15%
	301,240	299,081	310,000	305,000	310,000	0.00%	0.46%
Utility Services Taxes							
Electricity Utility	2,221,874	2,362,068	2,200,000	2,400,000	2,550,000	15.91%	3.79%
Simplified Telecom Tax	1,142,166	1,149,952	1,200,000	1,100,000	1,200,000	0.00%	1.78%
Water Utility	1,368,085	1,336,302	1,350,000	1,450,000	1,450,000	7.41%	2.15%
Gas Utility	232,124	246,874	250,000	250,000	260,000	4.00%	0.39%
Propane Utility	9,384	3,519	7,500	7,500	7,500	0.00%	0.01%
	4,973,633	5,098,715	5,007,500	5,207,500	5,467,500	9.19%	8.12%
Business Tax Receipts							
Business Tax Receipts	654,084	633,552	640,500	625,000	640,500	0.00%	0.95%
Business Tax Receipt Penalties	15,011	33,236	25,000	50,000	25,000	0.00%	0.04%
	669,095	666,788	665,500	675,000	665,500	0.00%	0.99%
Building Permits							
Building	3,773,399	4,309,754	4,000,000	4,300,000	4,100,000	2.50%	6.09%
Radon Gas	-	-	-	-	-	0.00%	0.00%
Electrical	353,235	437,172	300,000	350,000	375,000	25.00%	0.56%
Plumbing	200,456	256,504	175,000	250,000	200,000	14.29%	0.30%
Permit Processing	29,517	31,550	20,000	37,500	30,000	50.00%	0.04%
Permit Penalty	4,118	60,898	25,000	25,000	25,000	0.00%	0.04%
Except/Var. App.	170,300	161,350	150,000	165,000	155,000	3.33%	0.23%
Consultants Fees	19,353	4,633	20,000	5,000	5,000	-75.00%	0.01%
Special Plan Review Fee	347,650	412,700	275,000	280,000	275,000	0.00%	0.41%
Reinspection Fees	1,950	2,550	3,500	2,500	2,100	-40.00%	0.00%
Special Detail - PZB	3,495	130	-	-	-	0.00%	0.00%
Abandonments	-	1,973	-	-	-	0.00%	0.00%
Architectural Fees	129,743	140,070	110,000	150,000	130,000	18.18%	0.19%
Landmarks Submittal	19,150	27,980	20,000	23,600	20,000	0.00%	0.03%
Tax Abatement Program	-	-	1,200	-	-	-100.00%	0.00%
Mechanical Permits	267,869	381,481	300,000	300,000	300,000	0.00%	0.45%
Contractor Registration Fee	11,954	10,600	10,000	9,000	10,000	0.00%	0.01%
Landscape Permit	5,046	7,578	5,000	10,000	10,000	100.00%	0.01%
Advanced Irrigation	-	-	-	4,000	4,000	100.00%	0.01%
Miscellaneous Permit Fees	-	458	-	200	-	0.00%	0.00%
Building Permit Search Fee	20,150	28,850	20,000	35,000	30,000	50.00%	0.04%
Dune Vegetation Fee	-	-	1,000	4,000	4,000	300.00%	0.01%
Permit Revision Fee	157,525	224,025	175,000	215,000	150,000	-14.29%	0.22%
	5,514,910	6,500,256	5,610,700	6,165,800	5,825,100	3.82%	8.66%
Franchise Fees							
Electricity Franchise	1,900,717	1,872,920	1,900,000	1,950,000	1,960,000	3.16%	2.91%
Gas Franchise	139,727	163,145	150,000	165,000	200,000	33.33%	0.30%
	2,040,444	2,036,065	2,050,000	2,115,000	2,160,000	5.37%	3.21%
Other Licenses, Fees and Permits							
Right Of Way Permits	264,297	332,212	250,000	325,000	275,000	10.00%	0.41%
Gainesville Plan	12,210	20,560	15,000	20,000	20,000	33.33%	0.03%
Arlington Plan	22,215	36,180	35,000	38,000	38,000	8.57%	0.06%
Taxi Permits	5,400	4,250	1,500	1,500	1,500	0.00%	0.00%
Flood Plain Management Permit Fee	9,450	12,150	10,000	10,000	10,000	0.00%	0.01%
Newsrack Enclosure Admin Fee	630	120	500	1,000	500	0.00%	0.00%
Charitable Solicitations Fee	45,380	47,380	50,000	45,000	50,000	0.00%	0.07%
Charitable Solicit. Adv. Fee	-	345	-	-	-	0.00%	0.00%
Char Solit Late Filing Fee	5,835	6,325	7,000	7,000	7,000	0.00%	0.01%
	365,417	459,522	369,000	447,500	402,000	8.94%	0.60%
Federal Grants							
Bullet Proof Vests Grant	8,073	3,861	7,000	7,000	2,500	-64.29%	0.00%
Fdle Justice Assistance Grant	-	-	-	-	-	0.00%	0.00%
Fema Grant - Fire-Rescue	-	-	-	-	26,250	100.00%	0.04%
	8,073	3,861	7,000	7,000	28,750	310.71%	0.04%

Title	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget	% Variance	% of Total Budget
State Shared Revenues							
State Revenue Sharing	231,764	249,852	250,000	250,000	255,000	2.00%	0.38%
Alcoholic Beverage Lic	25,247	19,461	25,000	25,000	25,000	0.00%	0.04%
Local Govt. Sales Tax	546,021	572,763	580,000	585,000	595,000	2.59%	0.88%
Fire Supplemental Compensation	32,741	30,402	33,000	30,000	33,000	0.00%	0.05%
911 Equip Reimbursement	115,965	55,463	100,000	85,000	108,000	8.00%	0.16%
Seized Tag	2,650	2,967	3,000	3,200	3,000	0.00%	0.00%
Fuel Tax Refund	12,392	13,134	10,000	35,000	12,000	20.00%	0.02%
	966,780	944,042	1,001,000	1,013,200	1,031,000	3.00%	1.53%
Grants From Other Local Units							
Ems Grant - Palm Beach County	55,799	-	14,000	14,000	-	-100.00%	0.00%
	55,799	-	14,000	14,000	-	-100.00%	0.00%
Shared Revenues-Other Local Units							
County Occ. Licenses	20,781	17,291	15,000	15,000	15,000	0.00%	0.02%
\$12.50 Citation Monies	-	25,522	15,000	10,000	5,000	-66.67%	0.01%
	20,781	42,813	30,000	25,000	20,000	-33.33%	0.03%
Public Safety							
Special Assignment Ot - Other	1,078,853	631,809	650,000	630,000	625,000	-3.85%	0.93%
Police Id Cards	17,564	17,219	20,000	20,000	20,000	0.00%	0.03%
Burglar Alarm False Alarm Fees	77,490	85,550	75,000	65,000	25,000	-66.67%	0.04%
Burglar Alarm Registration Fee	46,873	47,903	50,000	50,000	50,000	0.00%	0.07%
Burglar Alarm - Penalties	3,671	5,147	5,000	5,000	5,000	0.00%	0.01%
Burglar Alarm - Direct Connect	6,729	5,600	6,000	10,000	50,000	733.33%	0.07%
Valet Parking Permit	10,850	11,100	10,000	10,000	10,000	0.00%	0.01%
Tent Permits	7,982	20,879	10,000	30,000	20,000	100.00%	0.03%
Special Detail-Fire	31,773	21,265	45,000	30,000	30,000	-33.33%	0.04%
Fire Prev Bonfires	4,800	3,600	4,000	5,000	4,000	0.00%	0.01%
Fire Prev Fire Hydrant	-	400	500	500	500	0.00%	0.00%
Fire Prev Hot Work	54,228	58,037	35,000	48,000	45,000	28.57%	0.07%
Fire Prev Public Assembly	1,711	1,285	2,000	1,400	2,000	0.00%	0.00%
False Fire Alarms	15,555	23,330	10,000	17,000	15,000	50.00%	0.02%
Fire Prev Fireworks	20,000	12,000	12,000	12,000	14,000	16.67%	0.02%
Bldg. Insp. Fund Fees	7,209	8,270	7,000	7,500	7,500	7.14%	0.01%
Radon Gas	7,205	8,270	7,000	7,500	7,500	7.14%	0.01%
Fire Prev Technical Fire Insp	42,389	39,130	40,000	40,000	40,000	0.00%	0.06%
Fire Prev Annual Ins Fee	88,976	113,773	120,000	120,000	115,000	-4.17%	0.17%
Ems Transport Fees	477,169	325,967	400,000	350,000	350,000	-12.50%	0.52%
	2,001,027	1,440,534	1,508,500	1,458,900	1,435,500	-4.84%	2.13%
Physical Environment							
Special Solid Waste	8,735	8,553	10,000	10,000	10,000	0.00%	0.01%
Solid Waste	981,859	962,527	920,000	920,000	947,600	3.00%	1.41%
Comp. Garbage Collection Fee	223,714	257,009	253,925	250,000	262,000	3.18%	0.39%
SWA Recycling Revenue	41,368	31,109	30,000	30,000	30,000	0.00%	0.04%
Easement Acquisition	-	-	-	-	-	0.00%	0.00%
Historic Speciman Tree Fee	4,641	4,862	5,000	5,000	5,000	0.00%	0.01%
	1,260,317	1,264,060	1,218,925	1,215,000	1,254,600	2.93%	1.86%
Transportation							
Prkg Meter Royal Palm Way Lot	12,412	12,521	12,000	12,000	12,500	4.17%	0.02%
Prkg Meter Ocean Front	445,625	501,238	475,000	500,000	500,000	5.26%	0.74%
Prkg Meter Lake Front	14,004	13,877	15,000	25,000	25,000	66.67%	0.04%
Prkg Meter Phipps Ocean Front	50,353	55,447	45,000	55,000	55,000	22.22%	0.08%
Prkg Meter Peruvian	89,729	89,717	90,000	95,000	95,000	5.56%	0.14%
Prkg Meter Bradley Place	4,776	5,495	6,000	6,000	6,500	8.33%	0.01%
Parking Meter Royal Palm Way	25,813	32,645	31,000	32,000	32,000	3.23%	0.05%
Other Parking Placard Programs	138,205	119,210	115,000	120,000	120,000	4.35%	0.18%
	780,917	830,150	789,000	845,000	846,000	7.22%	1.26%
Other Charges for Services							
Bldg/Elec/Plumbing Code Sales	-	-	-	-	-	0.00%	0.00%
Map/Sales Code	-	-	-	-	-	0.00%	0.00%
Certification Copy	703	779	700	500	500	-28.57%	0.00%
Misc Copies	3,714	6,485	5,000	6,500	6,000	20.00%	0.01%
Meeting Tapes Sales	22	-	150	-	-	-100.00%	0.00%
Lien Search Fee	27,510	32,797	25,000	30,000	30,000	20.00%	0.04%
Microfiche/Scanned Documents	6,976	1,200	5,000	1,300	1,000	-80.00%	0.00%
Data Processing Services	75	151	-	-	-	0.00%	0.00%
	39,000	41,412	35,850	38,300	37,500	4.60%	0.06%

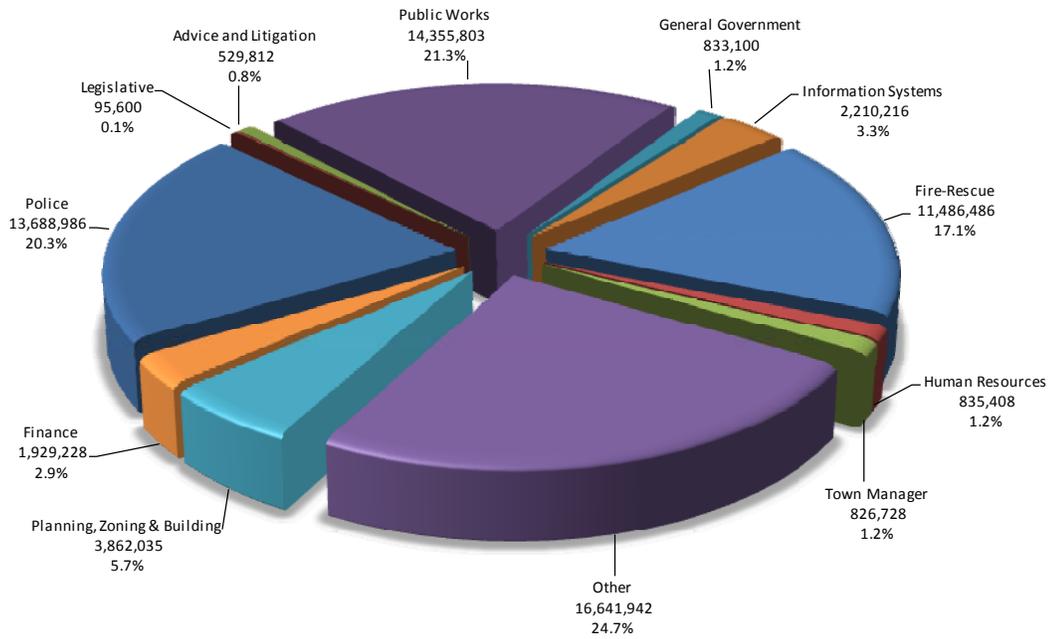
Title	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget	% Variance	% of Total Budget
Judgments and Fines							
Fines - Other Parking	512,011	558,859	650,000	700,000	700,000	7.69%	1.04%
Fines - Parking Meters	75,030	63,786	75,000	45,000	50,000	-33.33%	0.07%
Row Parking Violation Fines	11,980	9,258	10,000	20,000	20,000	100.00%	0.03%
Moving Violations	42,626	8,121	20,000	10,000	10,000	-50.00%	0.01%
Court Order Wade	634	-	-	-	-	0.00%	0.00%
Revenue/2nd \$ Funding	5,672	1,840	6,000	4,000	4,000	-33.33%	0.01%
Boot Fees	29,370	21,000	25,000	25,000	26,000	4.00%	0.04%
Penalty - Other Parking	148,863	153,335	160,000	165,000	165,000	3.13%	0.25%
Penalty - Parking Meters	31,800	21,593	25,000	25,000	25,000	0.00%	0.04%
	857,986	837,792	971,000	994,000	1,000,000	2.99%	1.49%
Violations of Local Ordinances							
Code Compliance Fines	233,450	681,546	200,000	800,000	200,000	0.00%	0.30%
Code Compliance Admin Fee	15,000	11,450	10,000	10,000	10,000	0.00%	0.01%
	248,450	692,996	210,000	810,000	210,000	0.00%	0.31%
Interest and Other Earnings							
Interest - Checking	-	-	-	-	-	0.00%	0.00%
Fmivt Interest	266,266	(69,361)	299,873	300,000	463,194	54.46%	0.69%
PFM/TD Bank Interest Income	137,408	46,036	75,000	95,000	75,000	0.00%	0.11%
PFM/TD Bank Interest Income ECR	615	529	500	500	500	0.00%	0.00%
Investment Earnings/Ad Valorem	91,023	55,220	50,000	50,000	40,000	-20.00%	0.06%
	495,312	32,424	425,373	445,500	578,694	36.04%	0.86%
Rents and Royalties							
Room Rental Dep - South Fire	136	189	-	-	-	0.00%	0.00%
Vending Machine Commissions	-	-	500	-	-	-100.00%	0.00%
Rooftop Lease	104,844	69,417	98,345	50,000	68,500	-30.35%	0.10%
	104,980	69,606	98,845	50,000	68,500	-30.70%	0.10%
Disposition of Fixed Assets							
Surplus Furn & Equipment	1,392	141	-	-	-	0.00%	0.00%
Sale of Land	-	148,731	-	-	-	0.00%	0.00%
	1,392	148,872	-	-	-	0.00%	0.00%
Other Miscellaneous Revenues							
Insurance Proceeds	494,502	-	-	-	-	0.00%	0.00%
Kreusler Park Admin	(3,749)	-	-	-	-	0.00%	0.00%
State Highway Lighting Maint	71,242	72,162	70,000	71,000	71,000	1.43%	0.11%
Rebate For Town Towing	1,910	1,656	2,000	1,900	2,000	0.00%	0.00%
Control Pay Advance Revenue Share	838	-	-	-	-	0.00%	0.00%
Credit Card Customer Surcharge	-	2,289	-	2,500	2,500	100.00%	0.00%
Miscellaneous Revenue	12,408	275,162	20,000	20,000	20,000	0.00%	0.03%
	577,151	351,269	92,000	95,400	95,500	3.80%	0.14%
Interfund Transfer							
Use Of Fund Balance	-	-	5,459,600	4,000,000	1,549,900	-71.61%	2.30%
Transfer From CIP	-	-	-	-	-	0.00%	0.00%
Interfd Transfer-Marina	800,000	885,000	885,000	885,000	885,000	0.00%	1.32%
Interfd Transfer - Golf	-	-	-	-	-	0.00%	0.00%
	800,000	885,000	6,344,600	4,885,000	2,434,900	-61.62%	3.62%
	58,745,620	60,118,365	65,406,493	66,619,231	67,295,344	2.89%	100.00%

Expenditures by Type



Salaries and Wages	\$	24,927,999
Employee Benefits		15,153,525
Contractual		8,565,388
Commodities		1,753,846
Capital Outlay		59,200
Contingency		909,000
Depreciation		1,817,444
Other		14,108,942
	<u>\$</u>	<u>67,295,344</u>

Expenditures by Department



Legislative	\$	95,600
General Government		833,100
Town Manager		826,728
Advice and Litigation		529,812
Information Systems		2,210,216
Human Resources		835,408
Finance		1,929,228
Planning, Zoning & Building		3,862,035
Fire-Rescue		11,486,486
Police		13,688,986
Public Works		14,355,803
Other		16,641,942
	\$	<u>67,295,344</u>

Program		FY2013 Actual	FY2014 Budget	FY2014 Adjusted*	FY2014 Projected	FY2015 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	59,959	95,600	95,600	93,100	95,600	0.00%	0.14%
GENERAL GOVERNMENT	113	623,739	788,300	838,300	792,435	833,100	5.68%	1.24%
TOWN MANAGER'S OFFICE	121	735,879	802,669	802,669	805,623	826,728	3.00%	1.23%
ADVICE & LITIGATION	122	538,451	518,915	558,915	544,200	529,812	2.10%	0.79%
INFORMATION SYSTEMS	125	1,812,592	1,867,798	2,027,857	1,867,798	2,210,216	18.33%	3.28%
HUMAN RESOURCES	123	633,448	710,293	741,969	740,486	835,408	17.61%	1.24%
FINANCE								
Records Management	131	291,035	321,475	325,435	343,232	316,520	-1.54%	0.47%
Financial Management	141	975,927	1,046,498	1,046,498	1,021,299	983,777	-5.99%	1.46%
Purchasing	144	568,147	588,107	588,107	590,392	628,931	6.94%	0.93%
		1,835,109	1,956,080	1,960,040	1,954,923	1,929,228	-1.37%	2.87%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	561,254	602,564	664,689	641,695	639,316	6.10%	0.95%
Permit Issuance	212	918,018	1,121,585	1,186,335	1,078,150	1,190,785	6.17%	1.77%
Inspection/Compliance	213	1,003,297	1,180,206	1,221,206	1,176,800	1,215,516	2.99%	1.81%
Landmarks Preservation	214	156,593	154,429	156,439	153,500	157,581	2.04%	0.23%
Fire Prevention	215	360,737	343,404	343,404	346,613	359,597	4.72%	0.53%
Code Enforcement	216	301,904	314,393	314,393	310,727	299,240	-4.82%	0.44%
		3,301,803	3,716,581	3,886,466	3,707,485	3,862,035	3.91%	5.74%
LIBRARY SERVICES	321	288,989	297,659	297,659	297,659	306,580	3.00%	0.46%
FIRE-RESCUE								
Fire Administration	411	606,288	613,971	613,971	621,323	626,573	2.05%	0.93%
Operations	417	8,868,272	9,432,853	9,440,467	9,440,728	9,823,892	4.15%	14.60%
Training	418	270,147	293,282	294,312	293,936	313,590	6.92%	0.47%
Beach Rescue	432	517,030	691,205	691,205	697,579	722,431	4.52%	1.07%
		10,261,737	11,031,311	11,039,955	11,053,566	11,486,486	4.13%	17.07%
POLICE								
Administrative Management	421	923,447	909,067	913,517	933,528	932,867	2.62%	1.39%
Org Crime/Vice/Narcotics	422	570,677	719,968	719,968	619,132	721,112	0.16%	1.07%
Records Information Systems	423	183,155	200,482	200,482	203,775	187,185	-6.63%	0.28%
Training/Per/Pub Enf	424	257,874	289,216	289,216	249,034	268,636	-7.12%	0.40%
Communications	425	1,351,659	1,473,608	1,487,596	1,379,415	1,539,441	4.47%	2.29%
Crime Scene/Evidence	426	202,873	193,674	199,957	191,755	206,086	6.41%	0.31%
Patrol Services	428	7,040,234	8,099,264	8,102,485	7,901,774	8,134,846	0.44%	12.09%
Criminal Investigation	429	942,639	974,583	974,583	943,190	1,058,507	8.61%	1.57%
Parking Control	430	523,659	647,772	647,772	589,555	640,306	-1.15%	0.95%
		11,996,217	13,507,634	13,535,576	13,011,158	13,688,986	1.34%	20.34%
PUBLIC WORKS								
Administrative Management	511	837,984	985,360	985,360	985,360	996,273	1.11%	1.48%
Street Repair/Maintenance	521	357,867	345,706	350,910	350,910	355,260	2.76%	0.53%
Traffic Control	523	175,832	264,997	267,970	267,970	242,645	-8.43%	0.36%
Street Lighting	524	501,639	418,625	455,084	455,084	430,052	2.73%	0.64%
Storm Sewer Maintenance	531	703,364	915,768	934,294	934,294	844,618	-7.77%	1.26%
Sanitary Sewer Maintenance	532	1,255,805	1,354,768	1,360,368	1,360,368	1,454,892	7.39%	2.16%
Sanitary Sewer Treatment	533	1,244,776	1,600,000	1,662,752	1,662,752	1,834,000	14.63%	2.73%
Residential Collection	541	835,043	982,889	982,889	982,889	1,020,620	3.84%	1.52%
Commercial Collection	542	935,950	1,004,756	1,004,756	1,004,756	972,877	-3.17%	1.45%
Refuse Disposal	543	33,675	100,000	100,000	100,000	50,000	-50.00%	0.07%
Yard Trash Collection	544	1,740,856	1,818,858	1,853,797	1,853,797	1,804,167	-0.81%	2.68%
Recycling	545	277,332	266,977	266,977	266,977	274,266	2.73%	0.41%
Beach Cleaning	546	100,432	107,115	107,115	107,115	102,912	-3.92%	0.15%
Parks	551	1,100,299	1,346,113	1,432,056	1,432,056	1,311,356	-2.58%	1.95%
Facilities Maintenance	554	968,489	1,047,768	1,076,720	1,076,720	1,045,464	-0.22%	1.55%
Parking Meter Maint & Collections	558	168,641	175,536	175,849	175,849	198,826	13.27%	0.30%
General Engineering Services	561	579,316	616,674	630,311	630,311	635,452	3.05%	0.94%
Right of Way Inspections	565	105,172	152,881	152,881	152,881	142,162	-7.01%	0.21%
Equip Operations/Maintenance	571	561,470	635,757	638,933	638,933	639,961	0.66%	0.95%
Coastal Management	581	567,086	383,155	452,763	452,763	-	-100.00%	0.00%
		13,051,028	14,523,703	14,891,785	14,891,785	14,355,803	-1.16%	21.33%
TRANSFER TO OTHER FUNDS								
Cap Impr Program (307/308/310/320)	611	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%	1.49%
Coastal Protection Fund (309)	611	4,765,099	4,200,000	4,200,000	4,200,000	4,777,000	13.74%	7.10%
Debt Service Fund (205)	612	3,500,000	6,100,000	6,100,000	6,100,000	6,100,000	0.00%	9.06%
Group Health Retirees (610)	621	1,769,000	1,506,000	1,506,000	1,506,000	1,577,000	4.71%	2.34%
Risk-W/C.Liab,Prop (501)	622	1,892,780	1,876,000	1,876,000	1,876,000	1,925,362	2.63%	2.86%
Employee Retirement Fund (600)	624	-	-	-	-	-	0.00%	0.00%
		12,926,879	14,682,000	14,682,000	14,682,000	15,379,362	4.75%	22.85%
EMERGENCY/DISASTER RESPONSE	710	5,581	47,950	47,950	47,000	47,000	-1.98%	0.07%
CONTINGENT APPROPRIATIONS	711	-	860,000	810,000	-	909,000	5.70%	1.35%
General Operating Fund (001) Total		45,144,532	50,724,493	51,534,741	49,807,218	51,915,982	2.95%	77.15%
Transfers to Other Funds		12,926,879	14,682,000	14,682,000	14,682,000	15,379,362	4.75%	22.85%
TOTAL GENERAL FUND		58,071,411	65,406,493	66,216,741	64,489,218	67,295,344	2.89%	100.00%

*FY14 Adjusted includes FY14 adopted budget plus purchase orders written against the FY13 budget but spent against the FY14 budget.

RECREATION ENTERPRISE FUND - 403

The goal of the Recreation Department is to provide outstanding recreational opportunities, excellent customer service, and safe, well-maintained facilities at the Town Docks, Palm Beach Par 3 Golf Course, Seaview Park and Phipps Ocean Park Tennis Centers, and the Recreation Center.

Revenue and Expense Summary

	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2014 Projected	FY2015 Budget	% Change
Revenues						
Marina	2,925,226	3,030,963	3,189,000	3,258,600	3,326,400	4.31%
Par 3	914,333	993,487	1,200,000	2,456,100	1,361,000	13.42%
Tennis	220,900	201,353	241,600	200,500	208,300	-13.78%
Recreation Center	338,837	331,287	350,700	320,100	357,700	2.00%
Investment Earnings	13,211	(366)	3,100	5,300	6,400	106.45%
Miscellaneous Revenue	3,006	1,836,770	-	-	-	0.00%
TOTALS	4,415,513	6,393,494	4,984,400	6,240,600	5,259,800	5.53%
Expenses						
Salaries and Wages	1,245,692	1,223,502	1,297,373	1,277,290	1,330,642	2.56%
Employee Benefits	424,518	471,991	542,314	542,797	540,897	-0.28%
Contractual	1,037,479	1,084,435	1,284,700	1,231,451	1,296,000	0.88%
Commodities	215,396	222,596	247,888	246,085	286,100	15.42%
Capital Equipment	-	4,150	84,560	87,952	99,500	17.67%
Other	-	-	-	-	-	0.00%
TOTALS	2,923,085	3,006,674	3,456,835	3,385,575	3,553,139	2.79%
Operating Revenues						
Over/(Under) Expenses	1,492,428	3,386,820	1,527,565	2,855,025	1,706,661	
Capital Expenses	(154,561)	(119,364)	(1,480,662)	(1,480,662)	(76,000)	
Depreciation	(523,507)	(647,012)	(597,900)	(597,900)	(725,182)	
Gain/(Loss) on disposal of fixed assets	-	(1,500)	-	-	-	
Transfer to General Fund	(800,000)	(885,000)	(885,000)	(885,000)	(885,000)	
Transfer to Debt Service	(124,238)	(128,000)	(157,300)	(157,300)	(202,200)	
Contingency	-	-	(249,220)	-	(272,100)	
TOTAL REVENUES						
OVER/(UNDER) EXPENSES	(109,878)	1,605,944	(1,842,517)	(265,837)	(453,821)	

	FY2012	FY2013	FY2014	FY2015
Full Time Equivalent Employees	25.710	25.798	26.708	26.043

Change in FTEs:

- Full-time employee modifications
 - Reallocation of Public Works employees
 - +1.0 Pro Shop Assistant
 - +.25 Office Assistant
 - Reduction in various part time and temporary positions

RESOLUTION NO. 143-2014

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 2014 - 2015 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, 2014, and ending September 30, 2015:

- 1) The millage rate for nonexempt taxable property within the Town of Palm Beach shall be 3.4058 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 12.47% more than the “rolled-back rate” of 3.0282 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 17, 2014, 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 9th day of September 2014.

Gail L. Coniglio, Mayor

Robert N. Wildrick, Town Council President

William J. Diamond, Council President Pro Tem

Richard M. Kleid, Town Council Member

ATTEST:

Michael J. Pucillo, Town Council Member

Susan A. Owens, MMC, Town Clerk

Penelope D. Townsend, Town Council Member

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 9, 2014

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

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

Re: Commercial Solid Waste Fee Assessments
Resolution No. 144-2014

Date: August 22, 2014

STAFF RECOMMENDATION

It is recommended that Town Council approve Resolution No. 144-2014, establishing the Non-Ad Valorem Assessment Rates for Commercial Solid Waste services.

GENERAL INFORMATION

Using the rate analysis methodology approved previously, we have developed final non-ad valorem assessment rates for commercial solid waste collection as follows:

	FY 2014	FY 2015
1. Apartments	\$14.20/Unit/Month	\$13.30/Unit/Month
2. Low Volume (5 day)	\$0.029/SF/Year	\$0.030/SF/Year
3. Medium Volume (5 day)	\$0.195/SF/Year	\$0.206/SF/Year
4. High Volume (5 day)	\$0.853/SF/Year	\$0.898/SF/Year
5. Low Volume (7 day)	\$0.032/SF/Year	\$0.038/SF/Year
6. Medium Volume (7 day)	\$0.220/SF/Year	\$0.252/SF/Year
7. High Volume (7 day)	\$0.958/SF/Year	\$1.100/SF/Year

We have notified the owners of the properties to be assessed of the public hearing that is scheduled for the September 9, 2014, Special Town Council meeting. The notification, in conformance with State law, included the estimated amount of assessment to be placed on the property. Resolution No. 144-2014 sets final rates so that we may calculate the final assessment for each property.

FISCAL IMPACT

This is a “zero-sum” initiative, in that revenues are intended to balance/off-set the costs. It is

anticipated that this action will provide and generate the requisite funding.

TOWN ATTORNEY REVIEW

Resolution No. 144-2014 was prepared by Heather Encinosa, Esq. Of the law firm Nabors, Giblin & Nikerson. Ms. Encinosa focuses her practice on assessments and special districts.

Attachment

cc: Thomas G. Bradford, Deputy Town Manager
Jane Struder, Director of Finance, w/Attachment
Eric B. Brown, P.E., Assistant Director of Public Works, w/Attachment
Chester Purves, Services Division Manager

RESOLUTION NO. 144-2014

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PROVISION OF COMMERCIAL SOLID WASTE COLLECTION SERVICES; PROVIDING AUTHORITY AND DEFINITIONS; APPROVING THE UPDATED ASSESSMENT ROLLS; PROVIDING FOR THE REIMPOSITION OF THE ASSESSMENTS TO FUND THE COMMERCIAL SOLID WASTE COLLECTION 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 collection of solid waste for commercial properties; and

WHEREAS, on July 15, 2014, the Town Council adopted Resolution No. 97-2014, the Preliminary Rate Resolution (the "Preliminary Rate Resolution"), describing the method of assessing the cost of the commercial solid waste collection services against the real property that will be specially benefited thereby, and directing the preparation of the updated Commercial Solid Waste Collection Services 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 updated Commercial Solid Waste Collection Services Assessment Roll has 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

mailed to each property owner of the continued reimposition 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.

WHEREAS, a public hearing was duly held on September 9, 2014 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, the Final Assessment Resolution, the Preliminary Rate Resolution, Sections 166.021 and 166.041, Florida Statutes, Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Annual Rate Resolution as defined in the Code. 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 UPDATED ASSESSMENT ROLLS. The updated Commercial Solid Waste Collection Services Assessment Roll, which is attached hereto as Appendix D and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2014.

SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND THE COMMERCIAL SOLID WASTE COLLECTION SERVICES.

(A) The assessable portion of the Tax Parcels described in the updated Commercial Solid Waste Collection Services Assessment Roll are hereby found to be specially benefited by the collection of solid waste for certain commercial properties 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 Commercial Solid Waste Collection Services Assessments, respectively, are hereby approved and found to be a fair and reasonable method of apportioning the Commercial Solid Waste Collection Services Cost among the benefited properties.

(B) Annual Commercial Solid Waste Collection Services Assessments computed in the manner described in the Preliminary Rate Resolution are hereby levied and imposed on all Tax Parcels described in the updated Commercial Solid Waste Collection Services Assessment Roll at the maximum annual assessment rates set forth in the final assessment rolls, which are attached hereto as Appendix D and incorporated herein by reference, for all future years, commencing with the ad valorem tax bill that will be 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 Roll 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 Assessment Resolution, the Annual Assessment 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 Assessment Resolution and shall attach to property included on the Assessment Roll upon adoption of the Annual Assessment 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 Mayor shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 12, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Assessments are computed, the Assessment Roll, the annual Assessment amount, the levy and lien of the Assessments, and the special

benefit to assessed property) 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 9th day of September, 2014.

Gail L. Coniglio, Mayor

Robert N. Wildrick, Town Council President

William J. Diamond, Council President Pro Tem

Richard M. Kleid, Town Council Member

ATTEST:

Michael J. Pucillo, Town Council Member

Susan A. Owens, MMC, Town Clerk

Penelope D. Townsend, Town Council Member

APPENDIX A
PROOF OF PUBLICATION

To Our Valued Customers: There is a pricing error in the 8/17/14 Bealls insert on page 4. The Tervis was incorrectly sale priced at 50% off. The correct price offering should have been \$19.99. We apologize for the inconvenience this may have caused.

SAS • ECCO • JACK ROGERS • BIRKENSTOCK • SOFFT • CLARKS • NEW BALANCE • BIRKENSTOCK • ONEX
 JOHNSTON & BURRY • MERRELL • ECCO • SEBAGO • CLARKS
 CLARKS • DANISHO • SEBAGO • DANIEL GREEN • MUNRO • ONEX

Clearance Sale

Selected Styles Men & Women Shoes
 Sale ends 8/23/14

Sperry • Sebago • Ecco
 Munro • Merrell • Onex
 Clarks • New Balance, & more



Clovehitch by Sebago

SAS & Selby Shoes

3161 Forest Hill Boulevard, West Palm Beach • (N.W. corner Forest Hill & Congress in Forest Hill Center)
 Monday - Saturday 9-6 • Sunday 12-5 • www.palmbeachshoes.com
 561-969-9369 • Shoes repaired on premises

YELLOW BOX • NAOT • NEW BALANCE • SARUK • FLORSHEIM • SPERRY • SAS • SEBAGO • DANIEL GREEN

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS FOR COMMERCIAL CUSTOMER SOLID WASTE COLLECTION SERVICES THROUGHOUT THE TOWN OF PALM BEACH 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 commercial customer solid waste collection services throughout the Town for the Fiscal Year beginning October 1, 2014.

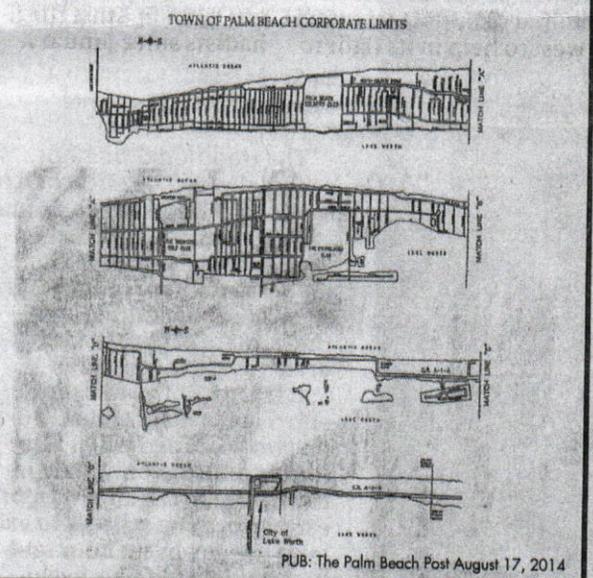
The hearing will be held at 5:01 p.m. on September 9, 2014, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed properties to be assessed and the special assessments. All affected property 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, at least two (2) days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at (800) 955-8770.

The assessment for each property will be based all, or in part, on the type of commercial customer designation assigned, including apartments, number of apartments located on a specific parcel, volume, frequency of service and square footage of the property using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution No. 25-03) and as amended by subsequent official modification of assessment criteria for those commercial properties assessed. 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. 25-03) adopted by the Town Council on July 8, 2003. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 44-03), the Public Resources Management Group, Inc. commercial customer solid waste assessment rate report dated May 31, 2003, the addendum to the Public Resources Management Group, Inc. report dated June 16, 2003, the Preliminary Rate Resolution No. 97-2014, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Director of Public Works, located at 951 Okeechobee Road, West Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2014, 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 on an annual basis in perpetuity.

If you have any questions, please contact the office of the Director of Public Works at (561) 838-5440, Monday through Friday between 8:30 a.m. and 5:00 p.m.



APPENDIX B
AFFIDAVIT OF MAILING

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, as Public Works 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 90.65 of the Town of Palm Beach Code.

2. In accordance with Section 90-65 and 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 21, 2014, 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 19 day of August, 2014 by H. Paul Brazil, Public Works Director, Town of Palm Beach, Florida. He is personally known to me or has produced _____ as identification and did take an oath.

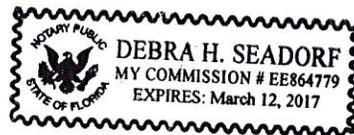


Printed Name: Debra H. Seadorf
Notary Public, State of Florida

At Large

My Commission Expires: 3/12/2017

Commission No.: EE864779



APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

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

I HEREBY CERTIFY that, I am the Mayor of the Town of Palm Beach, Florida (the "Town"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for local improvements within the Town (the "Non-Ad Valorem Assessment Roll") for the Town 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, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Palm Beach County Tax Collector by September 15, 2014.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Palm Beach County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this _____ day of _____, 2014.

TOWN OF PALM BEACH, FLORIDA

By: _____
Gail L. Congilio, Mayor

[to be delivered to Tax Collector prior to September 15]

APPENDIX D
UPDATED ASSESSMENT ROLLS



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-10-04-000-00E	00350-0001	755 N COUNTY RD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-10-04-000-00E	00350-0001	755 N COUNTY RD	Solid Waste Medium Volume 5 day	35955	\$0.206	\$7,406.73
50-43-43-10-04-000-00E	00350-0001	755 N COUNTY RD	Solid Waste High Volume 7 day	17481	\$1.100	\$19,229.10
50-43-43-22-00-003-014	00350-0002	240 COCOANUT ROW	Solid Waste Medium Volume 5 day	18938	\$0.206	\$3,901.23
50-43-43-23-05-016-001	00350-0003	401 S COUNTY RD	Solid Waste Medium Volume 5 day	6750	\$0.206	\$1,390.50
50-43-43-23-05-016-06C	00350-0004	411 S COUNTY RD	Solid Waste Low Volume 5 day	10716	\$0.030	\$321.48
50-43-43-23-05-016-06C	00350-0004	411 S COUNTY RD	Solid Waste Medium Volume 5 day	157	\$0.206	\$32.34
50-43-43-26-14-000-00E	00350-0005	175 WORTH AVE	Solid Waste Medium Volume 5 day	4781	\$0.206	\$984.89
50-43-43-23-05-008-00E	00350-0006	361 S COUNTY RD	Solid Waste Apartment	6	\$13.300	\$957.60
50-43-43-23-05-008-00E	00350-0006	361 S COUNTY RD	Solid Waste Medium Volume 5 day	4322	\$0.206	\$890.33
50-43-43-22-00-001-004	00350-0007	150 ROYAL POINCIANA PLZ	Solid Waste Medium Volume 5 day	2772	\$0.206	\$571.03
50-43-43-22-00-001-00E	00350-0008	340 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	132315	\$0.252	\$33,343.38
50-43-43-22-00-001-00E	00350-0008	340 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	15835	\$1.100	\$17,418.50
50-43-43-22-00-002-001	00350-0009	60 COCOANUT ROW	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-00-002-001	00350-0009	60 COCOANUT ROW	Solid Waste Low Volume 7 day	17540	\$0.038	\$666.52
50-43-43-22-00-002-001	00350-0009	60 COCOANUT ROW	Solid Waste Medium Volume 7 day	3456	\$0.252	\$870.91
50-43-43-22-00-002-00E	00350-0010	40 COCOANUT ROW	Solid Waste Medium Volume 5 day	19795	\$0.206	\$4,077.77
50-43-43-22-00-002-00E	00350-0011	52 COCOANUT ROW	Solid Waste Low Volume 5 day	98238	\$0.030	\$2,947.14



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-10-000-001	00350-0012	206 PHIPPS PLZ	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-10-000-001	00350-0012	206 PHIPPS PLZ	Solid Waste Medium Volume 5 day	1865	\$0.206	\$384.19
50-43-43-22-10-000-005	00350-0013	209 PHIPPS PLZ	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-10-000-005	00350-0013	209 PHIPPS PLZ	Solid Waste Medium Volume 5 day	3562	\$0.206	\$733.77
50-43-43-22-10-000-010	00350-0014	236 PHIPPS PLZ	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-22-10-000-011	00350-0015	270 S COUNTY RD	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-22-10-000-011	00350-0015	270 S COUNTY RD	Solid Waste Medium Volume 5 day	2384	\$0.206	\$491.10
50-43-43-22-10-000-012	00350-0016	264 S COUNTY RD	Solid Waste Medium Volume 7 day	1142	\$0.252	\$287.78
50-43-43-22-10-000-012	00350-0016	264 S COUNTY RD	Solid Waste High Volume 7 day	4041	\$1.100	\$4,445.10
50-43-43-22-19-000-008	00350-0017	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-009	00350-0018	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-010	00350-0019	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-011	00350-0020	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-012	00350-0021	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-14-10-004-001	00350-0023	190 N COUNTY RD	Solid Waste Medium Volume 5 day	19194	\$0.206	\$3,953.96
50-43-43-14-10-004-001	00350-0023	190 N COUNTY RD	Solid Waste Low Volume 7 day	9457	\$0.038	\$359.37
50-43-43-15-03-000-075	00350-0026	251 BRADLEY PL	Solid Waste Apartment	6	\$13.300	\$957.60
50-43-43-15-04-000-015	00350-0027	231 BRADLEY PL	Solid Waste Medium Volume 5 day	5800	\$0.206	\$1,194.80
50-43-43-15-05-000-001	00350-0028	263 OLEANDER AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-05-000-002	00350-0029	259 OLEANDER AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-15-05-000-004	00350-0030	257 OLEANDER AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-05-000-006	00350-0031	253 OLEANDER AVE	Solid Waste Apartment	8	\$13.300	\$1,276.80
50-43-43-15-05-000-009	00350-0032	251 OLEANDER AVE	Solid Waste Apartment	4	\$13.300	\$638.40



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-05-000-01E	00350-0034	233 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-008-021	00350-0035	141 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-05-000-01E	00350-0036	227 OLEANDER AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-026-00E	00350-0037	301 S COUNTY RD	Solid Waste Medium Volume 5 day	8464	\$0.206	\$1,743.58
50-43-43-27-62-000-00E	00350-0038	329 WORTH AVE	Solid Waste Medium Volume 5 day	1276	\$0.206	\$262.86
50-43-43-27-71-001-10E	00350-0039	7 VIA MIZNER	Solid Waste Medium Volume 7 day	336	\$0.252	\$84.67
50-43-43-23-05-014-00E	00350-0040	9 VIA PARIGI	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-014-00E	00350-0040	9 VIA PARIGI	Solid Waste Medium Volume 5 day	616	\$0.206	\$126.90
50-43-43-23-05-027-04C	00350-0041	234 BRAZILIAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-14-01-003-10E	00350-0042	2275 S OCEAN BLVD	Solid Waste Medium Volume 5 day	978	\$0.206	\$201.47
50-43-43-23-05-014-024	00350-0043	301 WORTH AVE	Solid Waste Medium Volume 5 day	22047	\$0.206	\$4,541.68
50-43-43-35-00-002-03E	00350-0044	1100 S OCEAN BLVD	Solid Waste Apartment	5	\$13.300	\$798.00
50-43-43-35-00-002-03E	00350-0044	1100 S OCEAN BLVD	Solid Waste Low Volume 7 day	19908	\$0.038	\$756.50



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-35-00-002-03E	00350-0044	1100 S OCEAN BLVD	Solid Waste Medium Volume 7 day	46088	\$0.252	\$11,614.18
50-43-43-35-00-002-03E	00350-0044	1100 S OCEAN BLVD	Solid Waste High Volume 7 day	10512	\$1.100	\$11,563.20
50-43-43-27-62-000-004	00350-0045	329 WORTH AVE	Solid Waste Medium Volume 5 day	277	\$0.206	\$57.06
50-43-43-27-62-000-00E	00350-0046	329 WORTH AVE	Solid Waste Medium Volume 5 day	573	\$0.206	\$118.04
50-43-43-27-62-000-00E	00350-0047	329 WORTH AVE	Solid Waste Medium Volume 5 day	773	\$0.206	\$159.24
50-43-43-27-62-000-007	00350-0048	329 WORTH AVE	Solid Waste Medium Volume 5 day	571	\$0.206	\$117.63
50-43-43-27-71-001-10E	00350-0049	8 VIA MIZNER	Solid Waste Medium Volume 7 day	329	\$0.252	\$82.91
50-43-43-27-71-001-107	00350-0050	9 VIA MIZNER	Solid Waste Medium Volume 7 day	335	\$0.252	\$84.42
50-43-43-27-71-001-10E	00350-0051	14 VIA MIZNER	Solid Waste Medium Volume 7 day	837	\$0.252	\$210.92
50-43-43-27-71-001-10E	00350-0052	14 VIA MIZNER	Solid Waste Medium Volume 7 day	397	\$0.252	\$100.04
50-43-43-27-71-001-110	00350-0053	23 VIA MIZNER	Solid Waste Medium Volume 7 day	330	\$0.252	\$83.16
50-43-43-27-71-001-111	00350-0054	21 VIA MIZNER	Solid Waste Medium Volume 7 day	285	\$0.252	\$71.82



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-71-001-112	00350-0055	5 VIA MIZNER	Solid Waste Medium Volume 7 day	269	\$0.252	\$67.79
50-43-43-27-71-001-114	00350-0056	28 VIA MIZNER	Solid Waste Medium Volume 7 day	431	\$0.252	\$108.61
50-43-43-27-71-001-115	00350-0057	32 VIA MIZNER	Solid Waste Medium Volume 7 day	793	\$0.252	\$199.84
50-43-43-23-05-003-001	00350-0058	335 COCOANUT ROW	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-003-001	00350-0059	339 COCOANUT ROW	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-003-001	00350-0060	354 BRAZILIAN AVE	Solid Waste Apartment	6	\$13.300	\$957.60
50-43-43-23-05-008-051	00350-0061	150 AUSTRALIAN AVE	Solid Waste Apartment	7	\$13.300	\$1,117.20
50-43-43-23-05-009-001	00350-0062	375 S COUNTY RD	Solid Waste Medium Volume 7 day	10388	\$0.252	\$2,617.78
50-43-43-23-05-009-001	00350-0062	375 S COUNTY RD	Solid Waste High Volume 7 day	6304	\$1.100	\$6,934.40
50-43-43-23-05-009-015	00350-0063	150 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-009-02C	00350-0064	136 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-015-02C	00350-0065	220 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1050	\$0.206	\$216.30



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-015-028	00350-0066	205 WORTH AVE	Solid Waste Medium Volume 5 day	34420	\$0.206	\$7,090.52
50-43-43-23-05-015-034	00350-0067	219 WORTH AVE	Solid Waste Medium Volume 5 day	7336	\$0.206	\$1,511.22
50-43-43-23-05-015-034	00350-0067	219 WORTH AVE	Solid Waste High Volume 7 day	5550	\$1.100	\$6,105.00
50-43-43-23-05-015-038	00350-0068	225 WORTH AVE	Solid Waste Medium Volume 5 day	9932	\$0.206	\$2,045.99
50-43-43-23-05-015-042	00350-0069	235 WORTH AVE	Solid Waste Medium Volume 5 day	3500	\$0.206	\$721.00
50-43-43-23-05-015-044	00350-0070	237 WORTH AVE	Solid Waste Medium Volume 5 day	8528	\$0.206	\$1,756.77
50-43-43-23-05-015-048	00350-0071	247 WORTH AVE	Solid Waste Medium Volume 5 day	10375	\$0.206	\$2,137.25
50-43-43-23-05-026-008	00350-0072	311 S COUNTY RD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-026-008	00350-0072	311 S COUNTY RD	Solid Waste Medium Volume 5 day	5586	\$0.206	\$1,150.72
50-43-43-15-05-000-020	00350-0073	221 OLEANDER AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-15-06-000-001	00350-0074	178 N COUNTY RD	Solid Waste Medium Volume 5 day	2262	\$0.206	\$465.97
50-43-43-15-06-000-003	00350-0075	210 OLEANDER AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-15-06-000-004	00350-0076	212 OLEANDER AVE	Solid Waste Apartment	7	\$13.300	\$1,117.20



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-06-000-005	00350-0077	216 OLEANDER AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-28-001-001	00350-0078	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	821	\$0.252	\$206.89
50-43-43-15-28-001-002	00350-0079	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	1412	\$0.252	\$355.82
50-43-43-14-10-004-013	00350-0080	250 SEMINOLE AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-14-10-004-013	00350-0080	250 SEMINOLE AVE	Solid Waste Medium Volume 5 day	3568	\$0.206	\$735.01
50-43-43-14-10-004-014	00350-0081	256 SEMINOLE AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-14-10-004-015	00350-0082	258 SEMINOLE AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-14-10-004-017	00350-0083	264 SEMINOLE AVE	Solid Waste Apartment	11	\$13.300	\$1,755.60
50-43-43-14-10-004-019	00350-0084	191 BRADLEY PL	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-14-10-004-019	00350-0084	191 BRADLEY PL	Solid Waste High Volume 7 day	4242	\$1.100	\$4,666.20
50-43-43-15-06-000-006	00350-0085	226 OLEANDER AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-004-009	00350-0086	449 AUSTRALIAN AVE	Solid Waste Apartment	6	\$13.300	\$957.60
50-43-43-23-05-009-023	00350-0087	134 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-015-052	00350-0088	259 WORTH AVE	Solid Waste Medium Volume 5 day	16374	\$0.206	\$3,373.04
50-43-43-27-71-001-116	00350-0089	33 VIA MIZNER	Solid Waste Medium Volume 7 day	634	\$0.252	\$159.77
50-43-43-27-77-000-006	00350-0090	434 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-27-77-000-004	00350-0091	434 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-27-77-000-003	00350-0092	434 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-27-77-000-002	00350-0093	434 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-27-77-000-002	00350-0094	434 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-08-000-002	00350-0095	172 N COUNTY RD	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-007-018	00350-0097	201 CHILEAN AVE	Solid Waste Medium Volume 5 day	1729	\$0.206	\$356.17
50-43-43-27-78-000-001	00350-0098	301 AUSTRALIAN AVE	Solid Waste High Volume 7 day	13694	\$1.100	\$15,063.40



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50-43-43-27-78-000-002	00350-0099	301 AUSTRALIAN AVE	Solid Waste Medium Volume 5 day	1422	\$0.206	\$292.93
50-43-43-27-78-000-008	00350-0100	301 AUSTRALIAN AVE	Solid Waste Medium Volume 5 day	14649	\$0.206	\$3,017.69
50-43-43-22-31-000-06C	00350-0101	214 SUNSET AVE	Solid Waste Medium Volume 7 day	2751	\$0.252	\$693.25
50-43-44-11-07-008-002	00350-0102	18 SLOANS CURVE DR	Solid Waste Medium Volume 5 day	1196	\$0.206	\$246.38
50-43-43-14-12-000-008	00350-0103	155 ROOT TRL	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-03-000-04E	00350-0104	221 ATLANTIC AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-05-000-001	00350-0105	189 BRADLEY PL	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-05-000-001	00350-0105	189 BRADLEY PL	Solid Waste Medium Volume 5 day	2420	\$0.206	\$498.52
50-43-43-15-08-000-001	00350-0106	172 N COUNTY RD	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-024-04E	00350-0107	396 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	7870	\$0.206	\$1,621.22
50-43-43-22-31-000-003	00350-0108	333 SUNSET AVE	Solid Waste Apartment	86	\$13.300	\$13,725.60
50-43-43-22-31-000-03C	00350-0109	280 SUNSET AVE	Solid Waste Medium Volume 5 day	24223	\$0.206	\$4,989.94
50-43-43-22-31-000-03C	00350-0109	280 SUNSET AVE	Solid Waste High Volume 7 day	4445	\$1.100	\$4,889.50



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50-43-43-22-31-000-03E	00350-0110	262 SUNSET AVE	Solid Waste Medium Volume 5 day	3878	\$0.206	\$798.87
50-43-43-22-31-000-04C	00350-0111	257 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	1581	\$0.252	\$398.41
50-43-43-22-31-000-04C	00350-0111	257 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	2790	\$1.100	\$3,069.00
50-43-43-22-31-000-05E	00350-0113	216 SUNSET AVE	Solid Waste Medium Volume 7 day	1391	\$0.252	\$350.53
50-43-43-14-29-004-00C	00350-0114	201 VIA LAS BRISAS	Solid Waste Medium Volume 5 day	1100	\$0.206	\$226.60
50-43-43-23-05-006-02E	00350-0115	300 AUSTRALIAN AVE	Solid Waste Medium Volume 7 day	2334	\$0.252	\$588.17
50-43-43-26-21-000-001	00350-0116	226 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-26-21-000-002	00350-0117	226 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-26-02-000-001	00350-0118	3200 S OCEAN BLVD	Solid Waste Medium Volume 5 day	1073	\$0.206	\$221.04
50-43-43-27-71-001-117	00350-0119	34 VIA MIZNER	Solid Waste Medium Volume 7 day	803	\$0.252	\$202.36
50-43-43-27-71-001-118	00350-0120	333 WORTH AVE	Solid Waste Medium Volume 7 day	888	\$0.252	\$223.78



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50-43-43-27-71-001-119	00350-0121	335 WORTH AVE	Solid Waste Medium Volume 7 day	709	\$0.252	\$178.67
50-43-43-27-71-001-120	00350-0122	337 WORTH AVE	Solid Waste Medium Volume 7 day	706	\$0.252	\$177.91
50-43-43-27-71-001-208	00350-0123	16 VIA MIZNER	Solid Waste Medium Volume 7 day	1863	\$0.252	\$469.48
50-43-43-27-71-001-216	00350-0124	38 VIA MIZNER	Solid Waste Medium Volume 7 day	2114	\$0.252	\$532.73
50-43-43-27-71-002-001	00350-0125	0 VIA MIZNER	Solid Waste Medium Volume 7 day	2337	\$0.252	\$588.92
50-43-43-27-71-002-101	00350-0126	60 VIA MIZNER	Solid Waste Medium Volume 7 day	429	\$0.252	\$108.11
50-43-43-23-05-009-025	00350-0127	130 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-009-029	00350-0128	124 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-009-031	00350-0129	120 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-009-058	00350-0130	155 PERUVIAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-016-013	00350-0131	151 WORTH AVE	Solid Waste Low Volume 5 day	48578	\$0.030	\$1,457.34



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50-43-43-23-05-016-027	00350-0132	126 PERUVIAN AVE	Solid Waste Apartment	6	\$13.300	\$957.60
50-43-43-23-05-016-03E	00350-0133	125 WORTH AVE	Solid Waste Medium Volume 5 day	49401	\$0.206	\$10,176.61
50-43-43-23-05-026-034	00350-0134	180 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	19500	\$0.206	\$4,017.00
50-43-43-23-05-026-06C	00350-0135	132 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	13648	\$0.206	\$2,811.49
50-43-43-23-05-027-001	00350-0136	340 S COUNTY RD	Solid Waste High Volume 5 day	2248	\$0.898	\$2,018.70
50-43-43-23-05-027-02E	00350-0137	336 S COUNTY RD	Solid Waste Medium Volume 5 day	6252	\$0.206	\$1,287.91
50-43-43-23-05-027-03C	00350-0138	332 S COUNTY RD	Solid Waste Medium Volume 5 day	1298	\$0.206	\$267.39
50-43-43-23-05-027-03Z	00350-0139	214 BRAZILIAN AVE	Solid Waste Medium Volume 5 day	18796	\$0.206	\$3,871.98
50-43-43-26-00-001-002	00350-0140	500 S COUNTY RD	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-26-00-001-002	00350-0140	500 S COUNTY RD	Solid Waste Medium Volume 5 day	13176	\$0.206	\$2,714.26
50-43-43-26-00-001-002	00350-0140	500 S COUNTY RD	Solid Waste High Volume 5 day	20154	\$0.898	\$18,098.29
50-43-43-15-28-001-004	00350-0141	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	723	\$0.252	\$182.20
50-43-43-15-28-001-00E	00350-0142	235 SUNRISE AVE	Solid Waste High Volume 7 day	537	\$1.100	\$590.70



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50-43-43-15-28-001-006	00350-0143	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	463	\$0.252	\$116.68
50-43-43-15-28-001-007	00350-0144	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	580	\$0.252	\$146.16
50-43-43-15-28-001-009	00350-0145	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	417	\$0.252	\$105.08
50-43-43-15-28-001-010	00350-0146	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	320	\$0.252	\$80.64
50-43-43-15-28-001-011	00350-0147	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	320	\$0.252	\$80.64
50-43-43-15-28-001-012	00350-0148	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	795	\$0.252	\$200.34
50-43-43-15-28-001-013	00350-0149	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	714	\$0.252	\$179.93
50-43-43-15-06-000-008	00350-0150	232 OLEANDER AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-06-000-011	00350-0151	240 OLEANDER AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-15-06-000-013	00350-0152	246 OLEANDER AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-06-000-014	00350-0153	252 OLEANDER AVE	Solid Waste Apartment	3	\$13.300	\$478.80



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50-43-43-15-06-000-018	00350-0154	179 BRADLEY PL	Solid Waste Medium Volume 5 day	3340	\$0.206	\$688.04
50-43-43-23-05-004-028	00350-0155	401 AUSTRALIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-004-043	00350-0156	424 BRAZILIAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-004-045	00350-0157	430 BRAZILIAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-28-001-014	00350-0158	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	808	\$0.252	\$203.62
50-43-43-22-07-000-466	00350-0159	215 S COUNTY RD	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-010-024	00350-0160	376 S COUNTY RD	Solid Waste Medium Volume 5 day	4710	\$0.206	\$970.26
50-43-43-23-05-010-028	00350-0161	380 S COUNTY RD	Solid Waste Medium Volume 5 day	5998	\$0.206	\$1,235.59
50-43-43-23-05-010-032	00350-0162	211 PERUVIAN AVE	Solid Waste Medium Volume 7 day	2520	\$0.252	\$635.04
50-43-43-23-05-010-034	00350-0163	215 PERUVIAN AVE	Solid Waste High Volume 7 day	4280	\$1.100	\$4,708.00
50-43-43-23-05-010-036	00350-0164	217 PERUVIAN AVE	Solid Waste Medium Volume 5 day	4984	\$0.206	\$1,026.70



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50-43-43-23-05-010-03E	00350-0165	223 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3783	\$0.206	\$779.30
50-43-43-23-05-010-04C	00350-0166	225 PERUVIAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-010-04C	00350-0166	225 PERUVIAN AVE	Solid Waste Medium Volume 5 day	4416	\$0.206	\$909.70
50-43-43-23-05-017-001	00350-0167	172 WORTH AVE	Solid Waste Low Volume 5 day	46190	\$0.030	\$1,385.70
50-43-43-23-05-018-001	00350-0168	256 WORTH AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-018-001	00350-0168	256 WORTH AVE	Solid Waste Medium Volume 5 day	24810	\$0.206	\$5,110.86
50-43-43-23-05-018-017	00350-0169	222 WORTH AVE	Solid Waste Medium Volume 5 day	7592	\$0.206	\$1,563.95
50-43-43-23-05-018-01E	00350-0170	216 WORTH AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-018-01E	00350-0170	216 WORTH AVE	Solid Waste Medium Volume 5 day	7057	\$0.206	\$1,453.74
50-43-43-23-05-018-021	00350-0171	212 WORTH AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-018-021	00350-0171	212 WORTH AVE	Solid Waste Medium Volume 5 day	1938	\$0.206	\$399.23
50-43-43-23-05-018-02E	00350-0172	204 WORTH AVE	Solid Waste Medium Volume 5 day	15025	\$0.206	\$3,095.15
50-43-43-23-05-019-001	00350-0173	350 WORTH AVE	Solid Waste Apartment	16	\$13.300	\$2,553.60
50-43-43-23-05-019-001	00350-0173	350 WORTH AVE	Solid Waste Medium Volume 5 day	53197	\$0.206	\$10,958.58
50-43-43-23-05-019-001	00350-0173	350 WORTH AVE	Solid Waste High Volume 7 day	14320	\$1.100	\$15,752.00
50-43-43-23-05-019-02C	00350-0174	312 WORTH AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-019-02C	00350-0174	312 WORTH AVE	Solid Waste Medium Volume 5 day	5176	\$0.206	\$1,066.26
50-43-43-23-05-028-02E	00350-0175	331 S COUNTY RD	Solid Waste Medium Volume 7 day	3703	\$0.252	\$933.16
50-43-43-23-05-028-02E	00350-0175	331 S COUNTY RD	Solid Waste High Volume 7 day	5973	\$1.100	\$6,570.30



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50-43-43-23-05-028-033	00350-0176	335 S COUNTY RD	Solid Waste Medium Volume 5 day	3105	\$0.206	\$639.63
50-43-43-26-00-001-004	00350-0177	125 HAMMON AVE	Solid Waste Apartment	6	\$13.300	\$957.60
50-43-43-26-00-001-005	00350-0178	125 HAMMON AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-26-00-001-008	00350-0179	155 HAMMON AVE	Solid Waste Medium Volume 7 day	65398	\$0.252	\$16,480.30
50-43-43-26-00-001-008	00350-0179	155 HAMMON AVE	Solid Waste High Volume 7 day	6220	\$1.100	\$6,842.00
50-43-43-26-00-001-013	00350-0180	152 HAMMON AVE	Solid Waste Apartment	7	\$13.300	\$1,117.20
50-43-43-15-28-001-015	00350-0181	235 SUNRISE AVE	Solid Waste High Volume 7 day	691	\$1.100	\$760.10
50-43-43-15-28-001-016	00350-0182	235 SUNRISE AVE	Solid Waste High Volume 7 day	2836	\$1.100	\$3,119.60
50-43-43-15-28-001-018	00350-0183	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	121	\$0.252	\$30.49
50-43-43-15-28-001-019	00350-0184	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	8028	\$0.252	\$2,023.06
50-43-43-15-28-001-020	00350-0185	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	743	\$0.252	\$187.24
50-43-43-15-28-001-021	00350-0186	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	828	\$0.252	\$208.66



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50-43-43-15-28-001-022	00350-0187	235 SUNRISE AVE	Solid Waste Low Volume 7 day	4371	\$0.038	\$166.10
50-43-43-14-10-005-044	00350-0189	219 SEMINOLE AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-14-10-005-047	00350-0190	201 SEMINOLE AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-00-001-003	00350-0191	95 N COUNTY RD	Solid Waste Medium Volume 5 day	10656	\$0.206	\$2,195.14
50-43-43-15-08-000-006	00350-0192	223 PARK AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-08-000-007	00350-0193	225 PARK AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-08-000-011	00350-0194	251 PARK AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-08-000-012	00350-0195	253 PARK AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-08-000-013	00350-0196	255 PARK AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-005-038	00350-0197	414 AUSTRALIAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80



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50-43-43-23-05-005-04E	00350-0198	430 AUSTRALIAN AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-005-04E	00350-0199	436 AUSTRALIAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-14-00-002-00E	00350-0200	138 ROOT TRL	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-010-042	00350-0201	231 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1931	\$0.206	\$397.79
50-43-43-23-05-019-022	00350-0202	306 WORTH AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-019-022	00350-0202	306 WORTH AVE	Solid Waste Medium Volume 5 day	16654	\$0.206	\$3,430.72
50-43-43-27-71-002-102	00350-0203	64 VIA MIZNER	Solid Waste Medium Volume 7 day	388	\$0.252	\$97.78
50-43-43-22-31-000-061	00350-0204	214 SUNSET AVE	Solid Waste Medium Volume 7 day	5360	\$0.252	\$1,350.72
50-43-43-22-31-000-063	00350-0205	212 SUNSET AVE	Solid Waste Medium Volume 7 day	9947	\$0.252	\$2,506.64
50-43-43-22-31-000-06E	00350-0206	207 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	9689	\$0.252	\$2,441.63
50-43-43-22-31-000-06E	00350-0206	207 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	6615	\$1.100	\$7,276.50
50-43-43-22-31-000-07E	00350-0207	101 N COUNTY RD	Solid Waste Medium Volume 7 day	4042	\$0.252	\$1,018.58
50-43-43-22-31-000-07E	00350-0208	105 N COUNTY RD	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-22-31-000-07E	00350-0208	105 N COUNTY RD	Solid Waste Medium Volume 5 day	2619	\$0.206	\$539.51



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50-43-43-22-31-000-081	00350-0209	184 SUNSET AVE	Solid Waste Apartment	23	\$13.300	\$3,670.80
50-43-43-22-31-000-081	00350-0209	184 SUNSET AVE	Solid Waste Medium Volume 5 day	1951	\$0.206	\$401.91
50-43-43-27-71-002-103	00350-0210	64 VIA MIZNER	Solid Waste Medium Volume 7 day	478	\$0.252	\$120.46
50-43-43-27-71-002-106	00350-0211	87 VIA MIZNER	Solid Waste Medium Volume 7 day	800	\$0.252	\$201.60
50-43-43-27-71-002-107	00350-0212	87 VIA MIZNER	Solid Waste Medium Volume 7 day	501	\$0.252	\$126.25
50-43-43-27-71-002-108	00350-0213	87 VIA MIZNER	Solid Waste Medium Volume 7 day	601	\$0.252	\$151.45
50-43-43-27-71-002-109	00350-0214	88 VIA MIZNER	Solid Waste Medium Volume 7 day	990	\$0.252	\$249.48
50-43-43-27-71-002-110	00350-0215	90 VIA MIZNER	Solid Waste Medium Volume 7 day	1022	\$0.252	\$257.54
50-43-43-27-71-002-111	00350-0216	92 VIA MIZNER	Solid Waste High Volume 7 day	711	\$1.100	\$782.10
50-43-43-27-71-002-112	00350-0217	96 VIA MIZNER	Solid Waste Medium Volume 7 day	335	\$0.252	\$84.42
50-43-43-27-71-002-114	00350-0218	99 VIA MIZNER	Solid Waste Medium Volume 7 day	285	\$0.252	\$71.82
50-43-44-23-00-002-019	00350-0219	2875 S OCEAN BLVD	Solid Waste Medium Volume 5 day	30417	\$0.206	\$6,265.90



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50-43-44-23-00-002-027	00350-0220	2880 S OCEAN BLVD	Solid Waste Medium Volume 7 day	3835	\$0.252	\$966.42
50-43-44-23-00-002-028	00350-0221	2870 S OCEAN BLVD	Solid Waste Medium Volume 7 day	43902	\$0.252	\$11,063.30
50-43-43-23-05-010-044	00350-0222	235 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3379	\$0.206	\$696.07
50-43-43-23-05-011-011	00350-0223	334 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-011-025	00350-0224	386 HIBISCUS AVE	Solid Waste Medium Volume 5 day	650	\$0.206	\$133.90
50-43-43-23-05-011-033	00350-0225	311 PERUVIAN AVE	Solid Waste Medium Volume 5 day	7080	\$0.206	\$1,458.48
50-43-43-23-05-011-036	00350-0226	317 PERUVIAN AVE	Solid Waste Medium Volume 5 day	6474	\$0.206	\$1,333.64
50-43-43-23-05-011-039	00350-0227	319 PERUVIAN AVE	Solid Waste Medium Volume 5 day	2581	\$0.206	\$531.69
50-43-43-23-05-011-041	00350-0228	333 PERUVIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-011-041	00350-0228	333 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3802	\$0.206	\$783.21
50-43-43-23-05-021-001	00350-0229	0 FOUR ARTS PLZ	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-021-001	00350-0229	0 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	29812	\$0.030	\$894.36
50-43-43-23-05-021-003	00350-0230	2 FOUR ARTS PLZ	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-021-003	00350-0230	2 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	3901	\$0.030	\$117.03



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50-43-43-23-05-021-003	00350-0230	2 FOUR ARTS PLZ	Solid Waste Medium Volume 5 day	17148	\$0.206	\$3,532.49
50-43-43-23-05-028-046	00350-0231	141 AUSTRALIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-028-052	00350-0232	121 AUSTRALIAN AVE	Solid Waste Apartment	5	\$13.300	\$798.00
50-43-43-26-19-000-005	00350-0233	173 PERUVIAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-18-004-101	00350-0234	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	575	\$0.206	\$118.45
50-43-43-22-18-004-102	00350-0235	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	807	\$0.206	\$166.24
50-43-43-22-18-005-201	00350-0236	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	907	\$0.206	\$186.84
50-43-43-22-18-005-202	00350-0237	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	570	\$0.206	\$117.42
50-43-43-14-12-000-014	00350-0238	183 N COUNTY RD	Solid Waste Medium Volume 5 day	3279	\$0.206	\$675.47
50-43-43-23-01-000-001	00350-0239	141 S COUNTY RD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-01-000-001	00350-0239	141 S COUNTY RD	Solid Waste Low Volume 5 day	7870	\$0.030	\$236.10
50-43-43-23-01-000-001	00350-0239	141 S COUNTY RD	Solid Waste Medium Volume 5 day	18984	\$0.206	\$3,910.70
50-43-43-15-08-000-019	00350-0240	175 BRADLEY PL	Solid Waste Medium Volume 5 day	2145	\$0.206	\$441.87
50-43-43-15-08-000-035	00350-0241	165 BRADLEY PL	Solid Waste Medium Volume 5 day	3038	\$0.206	\$625.83



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50-43-43-03-02-000-002	00350-0242	1338 N LAKE WAY	Solid Waste Medium Volume 7 day	13879	\$0.252	\$3,497.51
50-43-43-03-02-000-002	00350-0242	1338 N LAKE WAY	Solid Waste High Volume 7 day	7588	\$1.100	\$8,346.80
50-43-43-23-05-006-001	00350-0243	363 COCOANUT ROW	Solid Waste Medium Volume 7 day	29007	\$0.252	\$7,309.76
50-43-43-23-05-006-001	00350-0243	363 COCOANUT ROW	Solid Waste High Volume 7 day	3751	\$1.100	\$4,126.10
50-43-43-23-05-006-013	00350-0244	328 AUSTRALIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-006-018	00350-0245	318 AUSTRALIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-14-21-002-001	00350-0246	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	1184	\$0.206	\$243.90
50-43-43-22-18-005-203	00350-0247	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	756	\$0.206	\$155.74
50-43-43-23-05-006-022	00350-0248	310 AUSTRALIAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-27-71-002-115	00350-0249	99 VIA MIZNER	Solid Waste Medium Volume 7 day	877	\$0.252	\$221.00
50-43-43-22-31-000-173	00350-0250	132 N COUNTY RD	Solid Waste Medium Volume 7 day	2575	\$0.252	\$648.90
50-43-43-22-31-000-173	00350-0250	132 N COUNTY RD	Solid Waste High Volume 7 day	5979	\$1.100	\$6,576.90
50-43-43-22-31-000-175	00350-0251	120 N COUNTY RD	Solid Waste Medium Volume 5 day	11007	\$0.206	\$2,267.44
50-43-43-22-31-000-184	00350-0252	223 SUNSET AVE	Solid Waste Medium Volume 5 day	17561	\$0.206	\$3,617.57



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50-43-43-27-71-002-201	00350-0253	64 VIA MIZNER	Solid Waste Medium Volume 7 day	884	\$0.252	\$222.77
50-43-43-22-18-005-204	00350-0254	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	215	\$0.206	\$44.29
50-43-43-22-18-005-205	00350-0255	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	264	\$0.206	\$54.38
50-43-43-22-18-005-207	00350-0256	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	775	\$0.206	\$159.65
50-43-43-22-18-005-208	00350-0257	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	784	\$0.206	\$161.50
50-43-43-22-18-005-209	00350-0258	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	454	\$0.206	\$93.52
50-43-43-22-18-005-210	00350-0259	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	527	\$0.206	\$108.56
50-43-43-22-18-006-001	00350-0260	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1963	\$0.206	\$404.38
50-43-43-22-18-006-002	00350-0261	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1252	\$0.206	\$257.91
50-43-43-22-18-006-004	00350-0262	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1034	\$0.206	\$213.00
50-43-43-23-01-000-018	00350-0263	126 S OCEAN BLVD	Solid Waste Apartment	3	\$13.300	\$478.80



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50-43-43-23-04-000-001	00350-0264	239 S COUNTY RD	Solid Waste Low Volume 5 day	38983	\$0.030	\$1,169.49
50-43-43-23-04-000-001	00350-0264	239 S COUNTY RD	Solid Waste Medium Volume 5 day	15181	\$0.206	\$3,127.29
50-43-43-23-05-006-032	00350-0265	307 CHILEAN AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-006-03E	00350-0266	317 CHILEAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-011-053	00350-0267	353 PERUVIAN AVE	Solid Waste Medium Volume 5 day	6926	\$0.206	\$1,426.76
50-43-43-23-05-012-01E	00350-0268	421 PERUVIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-021-01E	00350-0269	249 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	81498	\$0.206	\$16,788.59
50-43-43-23-05-021-017	00350-0270	241 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	9553	\$0.206	\$1,967.92
50-43-43-23-05-021-01E	00350-0271	231 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11064	\$0.206	\$2,279.18
50-43-43-23-05-021-01E	00350-0272	205 ROYAL PALM WAY	Solid Waste Low Volume 5 day	23245	\$0.030	\$697.35
50-43-43-23-05-022-022	00350-0273	255 S COUNTY RD	Solid Waste Low Volume 5 day	10115	\$0.030	\$303.45
50-43-43-23-05-022-022	00350-0273	255 S COUNTY RD	Solid Waste Medium Volume 5 day	5133	\$0.206	\$1,057.40
50-43-43-23-05-022-027	00350-0274	109 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	10860	\$0.206	\$2,237.16



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50-43-43-15-08-000-042	00350-0275	242 PARK AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-14-13-000-001	00350-0276	0 N COUNTY RD	Solid Waste Medium Volume 5 day	15371	\$0.206	\$3,166.43
50-43-43-14-14-000-007	00350-0277	120 CASA BENDITA	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-14-14-000-007	00350-0277	120 CASA BENDITA	Solid Waste Medium Volume 5 day	1225	\$0.206	\$252.35
50-43-43-14-21-002-003	00350-0278	100 SUNRISE AVE	Solid Waste Medium Volume 7 day	7640	\$0.252	\$1,925.28
50-43-43-14-21-002-003	00350-0278	100 SUNRISE AVE	Solid Waste High Volume 7 day	2820	\$1.100	\$3,102.00
50-43-43-14-21-002-004	00350-0279	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	550	\$0.206	\$113.30
50-43-43-14-21-002-006	00350-0280	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	384	\$0.206	\$79.10
50-43-43-15-09-000-013	00350-0281	151 N COUNTY RD	Solid Waste Medium Volume 7 day	3382	\$0.252	\$852.26
50-43-43-15-09-000-013	00350-0281	151 N COUNTY RD	Solid Waste High Volume 7 day	1429	\$1.100	\$1,571.90
50-43-43-22-18-006-005	00350-0282	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	2123	\$0.206	\$437.34
50-43-44-23-14-000-00C	00350-0283	2850 S OCEAN BLVD	Solid Waste Medium Volume 5 day	1880	\$0.206	\$387.28
50-43-43-15-38-000-001	00350-0284	234 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-38-000-002	00350-0285	234 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60



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50-43-43-15-38-000-003	00350-0286	234 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-38-000-004	00350-0287	234 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-38-000-005	00350-0288	234 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-38-000-006	00350-0289	234 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-32-000-001	00350-0290	283 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	10467	\$0.206	\$2,156.20
50-43-43-22-32-000-001	00350-0290	283 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	1173	\$1.100	\$1,290.30
50-43-43-22-32-000-004	00350-0291	265 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	3136	\$0.206	\$646.02
50-43-43-22-32-000-008	00350-0292	265 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	7580	\$0.206	\$1,561.48
50-43-43-22-32-000-010	00350-0293	261 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	1980	\$0.206	\$407.88
50-43-43-22-32-000-013	00350-0294	255 ROYAL POINCIANA WAY	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-22-32-000-013	00350-0294	255 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2272	\$0.206	\$468.03
50-43-43-22-32-000-017	00350-0295	245 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2778	\$0.206	\$572.27
50-43-43-22-32-000-021	00350-0296	233 ROYAL POINCIANA WAY	Solid Waste Apartment	8	\$13.300	\$1,276.80
50-43-43-22-32-000-021	00350-0296	233 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2216	\$0.206	\$456.50



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50-43-43-22-32-000-023	00350-0297	231 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	3360	\$1.100	\$3,696.00
50-43-43-22-32-000-028	00350-0298	221 ROYAL POINCIANA WAY	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-32-000-028	00350-0298	221 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	1920	\$0.252	\$483.84
50-43-43-22-32-000-028	00350-0298	221 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	3945	\$1.100	\$4,339.50
50-43-43-22-32-000-032	00350-0299	211 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	8695	\$0.206	\$1,791.17
50-43-43-23-16-000-006	00350-0300	173 MAIN ST	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-007-009	00350-0301	216 AUSTRALIAN AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-22-32-000-014	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste Apartment	7	\$13.300	\$1,117.20
50-43-43-22-32-000-014	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2951	\$0.206	\$607.91
50-43-43-23-05-018-005	00350-0303	224 WORTH AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-018-005	00350-0303	224 WORTH AVE	Solid Waste Medium Volume 7 day	36482	\$0.252	\$9,193.46
50-43-43-23-05-018-005	00350-0303	224 WORTH AVE	Solid Waste High Volume 7 day	800	\$1.100	\$880.00
50-43-43-27-74-000-001	00350-0304	340 COCOANUT ROW	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-10-000-046	00350-0305	255 SUNRISE AVE	Solid Waste Medium Volume 7 day	13557	\$0.252	\$3,416.36
50-43-43-27-71-002-104	00350-0306	66 VIA MIZNER	Solid Waste Medium Volume 7 day	286	\$0.252	\$72.07
50-43-43-27-71-002-105	00350-0307	66 VIA MIZNER	Solid Waste Medium Volume 7 day	310	\$0.252	\$78.12



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50-43-43-23-05-007-00E	00350-0308	232 AUSTRALIAN AVE	Solid Waste Apartment	8	\$13.300	\$1,276.80
50-43-43-23-05-007-00E	00350-0309	226 AUSTRALIAN AVE	Solid Waste Apartment	5	\$13.300	\$798.00
50-43-43-23-05-007-007	00350-0310	222 AUSTRALIAN AVE	Solid Waste Apartment	7	\$13.300	\$1,117.20
50-43-43-23-05-007-011	00350-0311	350 S COUNTY RD	Solid Waste Apartment	8	\$13.300	\$1,276.80
50-43-43-23-05-007-011	00350-0311	350 S COUNTY RD	Solid Waste Medium Volume 7 day	15612	\$0.252	\$3,934.22
50-43-43-23-05-007-011	00350-0311	350 S COUNTY RD	Solid Waste High Volume 7 day	5015	\$1.100	\$5,516.50
50-43-43-23-05-012-041	00350-0312	424 CHILEAN AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-023-04E	00350-0313	400 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	28548	\$0.206	\$5,880.89
50-43-43-23-05-023-051	00350-0314	420 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	12948	\$0.206	\$2,667.29
50-43-43-23-05-023-052	00350-0315	440 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	46282	\$0.206	\$9,534.09
50-43-43-23-05-023-054	00350-0316	450 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	25316	\$0.206	\$5,215.10
50-43-43-23-05-024-042	00350-0317	294 HIBISCUS AVE	Solid Waste Medium Volume 5 day	2662	\$0.206	\$548.37
50-43-43-23-05-024-042	00350-0318	300 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	24295	\$0.206	\$5,004.77



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50-43-43-23-14-000-101	00350-0319	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	620	\$0.206	\$127.72
50-43-43-23-14-000-102	00350-0320	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	2114	\$0.206	\$435.48
50-43-43-26-14-000-001	00350-0321	175 WORTH AVE	Solid Waste Medium Volume 5 day	6808	\$0.206	\$1,402.45
50-43-43-22-08-000-664	00350-0322	241 SEAVIEW AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-08-000-664	00350-0322	241 SEAVIEW AVE	Solid Waste Medium Volume 5 day	70252	\$0.206	\$14,471.91
50-43-43-22-08-000-754	00350-0323	213 SEAVIEW AVE	Solid Waste Medium Volume 5 day	1095	\$0.206	\$225.57
50-43-43-22-08-000-75E	00350-0324	230 S COUNTY RD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-08-000-75E	00350-0324	230 S COUNTY RD	Solid Waste Medium Volume 5 day	3738	\$0.206	\$770.03
50-43-43-22-08-000-75E	00350-0325	234 S COUNTY RD	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-22-08-000-75E	00350-0325	234 S COUNTY RD	Solid Waste Medium Volume 5 day	3546	\$0.206	\$730.48
50-43-43-22-08-000-76E	00350-0326	235 S COUNTY RD	Solid Waste Medium Volume 5 day	10810	\$0.206	\$2,226.86
50-43-43-22-18-006-00E	00350-0327	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	410	\$0.206	\$84.46
50-43-43-22-18-006-007	00350-0328	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	114	\$0.206	\$23.48
50-43-43-22-18-006-00E	00350-0329	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1517	\$0.206	\$312.50



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50-43-43-22-18-006-009	00350-0330	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1298	\$0.206	\$267.39
50-43-43-22-18-006-010	00350-0331	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	844	\$0.206	\$173.86
50-43-43-22-18-006-011	00350-0332	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	566	\$0.206	\$116.60
50-43-43-22-18-006-012	00350-0333	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	624	\$0.206	\$128.54
50-43-43-22-18-006-013	00350-0334	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	112	\$0.206	\$23.07
50-43-43-22-18-006-014	00350-0335	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	543	\$0.206	\$111.86
50-43-43-23-05-001-004	00350-0336	445 BRAZILIAN AVE	Solid Waste Apartment	14	\$13.300	\$2,234.40
50-43-43-15-03-000-005	00350-0337	241 BRADLEY PL	Solid Waste Medium Volume 5 day	3798	\$0.206	\$782.39
50-43-43-15-03-000-018	00350-0338	246 ATLANTIC AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-15-09-000-013	00350-0339	155 N COUNTY RD	Solid Waste Medium Volume 7 day	1790	\$0.252	\$451.08
50-43-43-15-09-000-013	00350-0339	155 N COUNTY RD	Solid Waste High Volume 7 day	4518	\$1.100	\$4,969.80
50-43-43-15-09-000-014	00350-0340	139 N COUNTY RD	Solid Waste Low Volume 5 day	7448	\$0.030	\$223.44
50-43-43-15-09-000-014	00350-0340	139 N COUNTY RD	Solid Waste Medium Volume 5 day	28544	\$0.206	\$5,880.06



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-10-000-023	00350-0341	142 N COUNTY RD	Solid Waste Low Volume 5 day	13190	\$0.030	\$395.70
50-43-43-15-10-000-054	00350-0342	285 SUNRISE AVE	Solid Waste Medium Volume 5 day	3226	\$0.206	\$664.56
50-43-43-15-10-000-060	00350-0343	254 SUNRISE AVE	Solid Waste Medium Volume 5 day	2176	\$0.206	\$448.26
50-43-43-15-10-000-075	00350-0344	230 SUNRISE AVE	Solid Waste Medium Volume 7 day	2609	\$0.252	\$657.47
50-43-43-15-10-000-075	00350-0344	230 SUNRISE AVE	Solid Waste High Volume 7 day	4856	\$1.100	\$5,341.60
50-43-43-22-18-006-015	00350-0345	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	351	\$0.206	\$72.31
50-43-43-23-05-024-044	00350-0346	324 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	26404	\$0.206	\$5,439.22
50-43-43-23-14-000-103	00350-0347	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	493	\$0.206	\$101.56
50-43-44-26-06-000-000	00350-0348	3031 S OCEAN BLVD	Solid Waste Medium Volume 5 day	42500	\$0.206	\$8,755.00
50-43-43-27-71-001-104	00350-0349	345 WORTH AVE	Solid Waste Medium Volume 7 day	681	\$0.252	\$171.61
50-43-44-11-03-000-130	00350-0350	2310 S OCEAN BLVD	Solid Waste Medium Volume 5 day	4166	\$0.206	\$858.20
50-43-43-27-69-000-001	00350-0351	250 WORTH AVE	Solid Waste Medium Volume 5 day	1369	\$0.206	\$282.01



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-69-000-002	00350-0352	250 WORTH AVE	Solid Waste Medium Volume 5 day	1140	\$0.206	\$234.84
50-43-43-27-69-000-003	00350-0353	250 WORTH AVE	Solid Waste Medium Volume 5 day	826	\$0.206	\$170.16
50-43-43-27-56-000-00E	00350-0354	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1160	\$0.206	\$238.96
50-43-43-27-56-000-00E	00350-0355	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	720	\$0.206	\$148.32
50-43-43-27-56-000-00E	00350-0356	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	737	\$0.206	\$151.82
50-43-43-27-56-000-00E	00350-0357	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	510	\$0.206	\$105.06
50-43-43-27-56-000-181	00350-0358	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1037	\$0.206	\$213.62
50-43-43-27-56-000-181	00350-0359	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	655	\$0.206	\$134.93
50-43-43-27-56-000-182	00350-0360	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1498	\$0.206	\$308.59
50-43-43-27-56-000-182	00350-0361	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	769	\$0.206	\$158.41
50-43-43-27-62-000-002	00350-0362	329 WORTH AVE	Solid Waste Medium Volume 5 day	1097	\$0.206	\$225.98



TOWN OF PALM BEACH, FLORIDA
Commercial Solid Waste Collection Services
Non-Ad Valorem Assessment Roll
Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-70-001-000	00350-0363	234 AUSTRALIAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-27-71-001-101	00350-0364	339 WORTH AVE	Solid Waste Medium Volume 7 day	1130	\$0.252	\$284.76
50-43-43-27-71-001-102	00350-0365	341 WORTH AVE	Solid Waste Medium Volume 7 day	734	\$0.252	\$184.97
50-43-43-27-71-001-103	00350-0366	343 WORTH AVE	Solid Waste Medium Volume 7 day	656	\$0.252	\$165.31
50-43-43-27-62-000-001	00350-0367	329 WORTH AVE	Solid Waste Medium Volume 5 day	1242	\$0.206	\$255.85
50-43-43-26-01-002-001	00350-0368	456 S OCEAN BLVD	Solid Waste High Volume 7 day	8967	\$1.100	\$9,863.70
50-43-43-26-01-002-001	00350-0369	106 HAMMON AVE	Solid Waste Apartment	11	\$13.300	\$1,755.60
50-43-43-23-05-024-046	00350-0370	340 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	21632	\$0.206	\$4,456.19
50-43-43-23-05-024-047	00350-0371	350 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	25156	\$0.206	\$5,182.14
50-43-43-23-05-025-003	00350-0372	237 BRAZILIAN AVE	Solid Waste Apartment	5	\$13.300	\$798.00
50-43-43-23-14-000-201	00350-0373	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1265	\$0.206	\$260.59



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-14-000-202	00350-0374	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	983	\$0.206	\$202.50
50-43-43-23-14-000-203	00350-0375	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	825	\$0.206	\$169.95
50-43-43-23-14-000-204	00350-0376	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1593	\$0.206	\$328.16
50-43-43-23-14-000-205	00350-0377	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	2140	\$0.206	\$440.84
50-43-43-23-14-000-206	00350-0378	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1740	\$0.206	\$358.44
50-43-43-23-15-000-003	00350-0379	240 S COUNTY RD	Solid Waste Medium Volume 5 day	15994	\$0.206	\$3,294.76
50-43-43-23-05-014-043	00350-0380	331 WORTH AVE	Solid Waste Medium Volume 5 day	2559	\$0.206	\$527.15
50-43-43-23-05-025-007	00350-0381	304 S COUNTY RD	Solid Waste Medium Volume 5 day	4729	\$0.206	\$974.17
50-43-43-23-05-025-007	00350-0382	316 S COUNTY RD	Solid Waste Medium Volume 5 day	5894	\$0.206	\$1,214.16
50-43-43-23-05-025-007	00350-0382	316 S COUNTY RD	Solid Waste High Volume 7 day	2275	\$1.100	\$2,502.50
50-43-43-23-05-025-035	00350-0383	290 S COUNTY RD	Solid Waste Apartment	5	\$13.300	\$798.00
50-43-43-23-05-025-035	00350-0383	290 S COUNTY RD	Solid Waste Medium Volume 7 day	6100	\$0.252	\$1,537.20
50-43-43-23-05-025-035	00350-0383	290 S COUNTY RD	Solid Waste High Volume 7 day	4233	\$1.100	\$4,656.30



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-025-03E	00350-0384	296 S COUNTY RD	Solid Waste Medium Volume 5 day	4700	\$0.206	\$968.20
50-43-43-23-05-025-037	00350-0385	218 ROYAL PALM WAY	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-025-037	00350-0385	218 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11448	\$0.206	\$2,358.29
50-43-43-23-05-025-03E	00350-0386	222 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11654	\$0.206	\$2,400.72
50-43-43-23-05-025-03E	00350-0387	230 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	19242	\$0.206	\$3,963.85
50-43-43-23-05-025-04C	00350-0388	240 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	10296	\$0.206	\$2,120.98
50-43-43-23-05-025-041	00350-0389	250 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	15334	\$0.206	\$3,158.80
50-43-43-23-11-000-017	00350-0390	227 BRAZILIAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-04-000-03E	00350-0391	218 BARTON AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-04-000-03E	00350-0391	218 BARTON AVE	Solid Waste Medium Volume 5 day	477	\$0.206	\$98.26
50-43-43-22-09-000-00E	00350-0392	228 PHIPPS PLZ	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-18-006-01E	00350-0393	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	517	\$0.206	\$106.50
50-43-43-22-18-006-017	00350-0394	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	311	\$0.206	\$64.07



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-19-000-001	00350-0395	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-002	00350-0396	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-003	00350-0397	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-004	00350-0398	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-005	00350-0399	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-006	00350-0400	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-001-019	00350-0401	411 BRAZILIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-002-001	00350-0402	315 COCOANUT ROW	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-008-005	00350-0403	359 S COUNTY RD	Solid Waste Medium Volume 5 day	3080	\$0.206	\$634.48
50-43-43-23-05-008-008	00350-0404	365 S COUNTY RD	Solid Waste Medium Volume 7 day	11270	\$0.252	\$2,840.04
50-43-43-23-05-008-008	00350-0404	365 S COUNTY RD	Solid Waste High Volume 7 day	765	\$1.100	\$841.50
50-43-43-23-05-008-011	00350-0405	151 CHILEAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-014-001	00350-0406	347 WORTH AVE	Solid Waste Apartment	6	\$13.300	\$957.60
50-43-43-23-05-014-001	00350-0406	347 WORTH AVE	Solid Waste Medium Volume 5 day	64338	\$0.206	\$13,253.63
50-43-43-23-05-014-017	00350-0407	326 PERUVIAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-014-017	00350-0407	326 PERUVIAN AVE	Solid Waste Medium Volume 7 day	3271	\$0.252	\$824.29
50-43-43-23-05-014-017	00350-0407	326 PERUVIAN AVE	Solid Waste High Volume 7 day	320	\$1.100	\$352.00
50-43-43-23-05-014-019	00350-0408	320 PERUVIAN AVE	Solid Waste Medium Volume 5 day	15716	\$0.206	\$3,237.50
50-43-43-23-05-014-019	00350-0408	320 PERUVIAN AVE	Solid Waste High Volume 7 day	3806	\$1.100	\$4,186.60
50-43-43-23-05-014-024	00350-0409	400 HIBISCUS AVE	Solid Waste Medium Volume 5 day	6742	\$0.206	\$1,388.85
50-43-43-23-05-014-033	00350-0410	309 WORTH AVE	Solid Waste Medium Volume 5 day	7779	\$0.206	\$1,602.47
50-43-43-23-05-014-039	00350-0411	325 WORTH AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-014-039	00350-0411	325 WORTH AVE	Solid Waste Medium Volume 5 day	5811	\$0.206	\$1,197.07
50-43-43-15-03-000-061	00350-0412	245 ATLANTIC AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-15-10-000-081	00350-0413	220 SUNRISE AVE	Solid Waste Medium Volume 5 day	15560	\$0.206	\$3,205.36
50-43-43-15-10-000-087	00350-0414	140 N COUNTY RD	Solid Waste Medium Volume 5 day	6289	\$0.206	\$1,295.53
50-43-43-10-00-001-004	00350-0415	760 N OCEAN BLVD	Solid Waste Medium Volume 5 day	54938	\$0.206	\$11,317.23
50-43-43-10-00-001-004	00350-0415	760 N OCEAN BLVD	Solid Waste High Volume 7 day	13035	\$1.100	\$14,338.50
50-43-43-14-10-003-004	00350-0416	127 ROOT TRL	Solid Waste Apartment	2	\$13.300	\$319.20



TOWN OF PALM BEACH, FLORIDA
 Commercial Solid Waste Collection Services
 Non-Ad Valorem Assessment Roll
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-71-001-002	00350-0417	2 VIA MIZNER	Solid Waste Apartment	5	\$13.300	\$798.00
50-43-43-22-24-002-00C	00350-0418	1 N BREAKERS ROW	Solid Waste Apartment	86	\$13.300	\$13,725.60
50-43-43-22-24-006-00C	00350-0419	1 S COUNTY RD	Solid Waste Medium Volume 5 day	2404	\$0.206	\$495.22
50-43-43-22-24-006-00C	00350-0419	1 S COUNTY RD	Solid Waste High Volume 5 day	5075	\$0.898	\$4,557.35
50-43-43-22-24-007-00C	00350-0420	1 S COUNTY RD	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-22-24-007-00C	00350-0420	1 S COUNTY RD	Solid Waste Medium Volume 5 day	5648	\$0.206	\$1,163.49
50-43-43-22-24-007-00C	00350-0420	1 S COUNTY RD	Solid Waste High Volume 5 day	21250	\$0.898	\$19,082.50
50-43-43-22-24-016-00C	00350-0421	2 S COUNTY RD	Solid Waste Medium Volume 5 day	19671	\$0.206	\$4,052.23
50-43-43-22-24-016-00C	00350-0421	2 S COUNTY RD	Solid Waste High Volume 5 day	5051	\$0.898	\$4,535.80
50-43-43-22-31-000-044	00350-0422	254 SUNSET AVE	Solid Waste Medium Volume 5 day	3363	\$0.206	\$692.78

877,381.12

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 9, 2014

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Thomas G. Bradford, Deputy Town Manager

Re: Worth Avenue Commercial District Assessment Area – Adoption of Assessment Roll and Improvement and Maintenance Assessments for FY 2015.

Resolution No. 145-2014

Date: August 29, 2014

STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 145-2014 which is the Annual Rate resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District in FY 2015.

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 FY 2015 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. 145-2014 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.

The total net assessment amount is based upon the following budget factors:

- 1) Public Improvement Revenue Bonds, Series 2010 B, FY 2015 Annual Debt Service- \$773,531.28.¹
- 2) Carryover of Fund Balance from Capital Account: \$0
- 3) Property Appraiser Administrative Service Fee: **\$150**
- 4) Proposed FY 2015 Net Debt Service Assessment - **\$773,681.28**
- 5) Proposed FY 2015 Maintenance Budget - \$232,925. A copy is attached as Exhibit A.
- 6) Donations (Garden Club for Living Wall Maintenance) - \$10,000
- 7) Carryover of Maintenance Account Fund Balance for Maintenance: \$0

¹ Debt service represents \$772,031.28 in debt service and a Bank of New York service fee of \$1,500.

- 8) **Proposed FY 2015 Net Maintenance Assessment - \$222,925**
- 9) **Total Net Assessment (item 3+ item 7) - \$996,606.28**

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements or costs related to the improvements, we use 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. In out years, the Property Appraiser charges a fee of \$150, 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%

These multipliers have been added to the Town's proposed FY 2015 net assessment of \$996,606.28 resulting in a **gross assessment of \$1,049,058.87**.

Resolution No. 145-2014 implements the intended Worth Avenue Commercial District Assessment Area assessments for FY 2015. 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, 2014;
- 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.

It is recommended that Resolution No. 145-2014 be adopted.

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. The Improvement budget is based upon the amended debt service schedule that resulted from the one

time early redemption of \$1,485,000 of bonds issued for the project referred to as the 2010 Series B bond issue.

TOWN ATTORNEY REVIEW

Resolution No. 145-2014 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.

Attachment

cc: H. Paul Brazil, Director of Public Works
Jane Struder, Director of Finance
John C. Randolph, Town Attorney
Heather Encinosa, Esq.

N: TGB/2014/Agenda Items/ Backup Memo for Worth Avenue Commercial District FY 15 Assessments for Improvement & Maintenance Final 090914

Worth Avenue Commercial District Proposed Maintenance Budget - FY 2015								
FY 2015								
Miscellaneous Fees	Sub-Totals	Budget	Actual	Sub-Totals	Proposed	Budget	Actual	
	2014	2014	2014	2014	2015	2015	2015	
			6/11/2014					
Bank of New York - Mellon (Bond Admin Service Fee)(1)		\$ -			\$ -			
Attorney Fees for Initial and Final Resolution		\$ 2,000	\$ 653		\$ 1,500			
Postage		\$ 60			\$ 60			
Palm Beach Post Ad		\$ 485			\$ 500			
Tax Collector Mailing Assessment		\$ 60			\$ 60			
Tax Collector Administrative Charge		\$ 150			\$ 150			
	\$ 2,755			\$ 2,270				
Facilities and Landscaping Maintenance								
Base Fee - Landscape Contractor		\$ 66,135	\$ -		\$ 67,790			
(\$5,511.25 x 1.025 = \$5,649.03 x 12 = \$67,788.38								
Pressure Cleaning Package (2 X Per Year)		\$ 51,355	\$ -		\$ 52,640			
(\$51,355 x 1.025 = \$52,638.88 or \$26,319.44 per service)								
Annuals (Replace 2 X Per Year)		\$ 13,390	\$ -		\$ 13,715			
(\$13,390 x 1.025 = \$13,714.75)								
Plant and Tree Replacement		\$ 2,500	\$ -		\$ 2,565			
\$2,500 X 1.025 = \$2,562.50								
Fertilization (4 X Per Year)		\$ 2,020	\$ -		\$ 2,075			
(\$2,020 x 1.025 = \$2,070.50)								
Ornamental Tree Trimming (2 x Per Year)		\$ 3,820	\$ -		\$ 3,915			
(\$1,910 x 1.025 = \$1,957.75 x 2 = \$3,915.50)								
Palm Tree Trimming (4 X Per Year)		\$ 8,450	\$ -		\$ 8,665			
(\$2,112.50 x 4 = \$8,450 x 1.025 = \$8,661.25)								
Vericutting Lawn		\$ 1,060	\$ -		\$ 1,090			
(\$1.06 per sq ft x 1,000 sq.ft = \$1,060 x 1.025 = \$1,086.50)								
Top Dressing of Turf Areas		\$ 3,000	\$ -		\$ 3,075			
\$3,000 X 1.025 = \$3,075								
Bulb Replacement		\$ 150	\$ -		\$ 155			
(20 x \$7.50 = \$150 x 1.025 = \$153.75)								
Street Light Re-Lamping		\$ 1,000	\$ -		\$ 1,025			
Misc. bulbs and ballasts (\$1,000 X 1.025 = \$1,025)								
Sprinkler Head Replacement and Irrigation Repairs		\$ 585	\$ -		\$ 600			
(\$585 x 1.025 = \$599.63)								
G-Sky Living Wall Maintenance		\$ 27,860	\$ -		\$ 28,560			
(\$27,860 x 1.025 = \$28,556.50)								
Lethal Yellowing Inoculations		\$ 2,960	\$ -		\$ 3,035			
(190 Palms 1 x Per Year = 190 x 15.58 x 1.025 = \$15.11 x 190 = \$3,034.21)								
Clock Tower Maintenance		\$ 640	\$ 375		\$ 770			
Verdin Maintenance Contract for the clocks - \$750 x 1.025 = \$768.75								
WhiteFly Treatments		\$ 4,500	\$ -		\$ 4,615			
Quarterly spraying @ \$1,125 X 1.025 = \$1,153.13 X 4 = \$ 4,612.50								
Sidewalk Repairs		\$ 4,000	\$ -		\$ 10,000			
As needed. C.S. Whiteside Increase budget to \$10,000 annual to catch up.								
Miscellaneous		\$ -			\$ -			
Unanticipated Expenditures								
	\$ 193,425			\$ 204,290				
Utilities								
Electric		\$ 6,380	\$ 3,667		\$ 7,520			
259 Worth Ave Meter: \$1,778 x 2 = \$3,556 X 1.025 = \$3,644.90			\$ 1,778					
205 Worth Ave Meter: \$1,889 x 2 = \$3,778 X 1.025 = \$3,872.45			\$ 1,889					
Water		\$ 7,255	\$ 2,826		\$ 7,255			
170 Worth Ave Meter: (\$6485 FY 14) (\$5,172.15 FY 15) Keep same			\$ 2,523					
412 Hibiscus Meter: (\$770 FY 14) (\$606 FY 15) Keep same			\$ 303					
Gas		\$ 780	\$ 235		\$ 780			
FPUC Flat Rate @ \$39.34 per mo = \$472.08 x 1.025 = \$483.88 Keep same								
	\$ 14,415			\$ 15,555				
Contingency		\$ 10,530		\$ 10,810	\$ 10,810			
Approximately 5.0% of Expenditures for Unanticipated		\$ 13,290						
Total Expenditures	\$ 225,899	\$ 221,125	\$ 14,249	\$ 232,925	\$ 232,925			
REVENUES								
Non Ad-Valorem Assessments		\$ 207,761			\$ 222,925			
Special Non Ad-Valorem Assessments Per Florida Statutes								
Garden Club Donation		\$ 10,000			\$ 10,000			
\$10,000 annual donation for 5 years effective October 2011								
Carry Forward of Fund Balance		\$ -			\$ -			
Undesignated Fund Balance Brought Forward and Appropriated								
Total Revenues	\$ 217,761	\$ 217,761			\$ 232,925			
Key: (1) Fee reallocated to debt service account for proper accounting.								
For Preliminary and Final Resolution purposes total estimated EVU maintenance cost allocated to Aesthetic Infrastructure is 80.7% and the estimated land area maintenance cost allocated to Basic Infrastructure improvements is 19.3% per the Special District Services Worth Avenue assessment methodology report adopted by the Town Council in 2010.								

RESOLUTION NO. 145-2014

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, 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.

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 15, 2014, the Town Council adopted Resolution No. 98-2014, the Preliminary Rate Resolution (the "Preliminary Rate Resolution"), describing the method of assessing the cost of the design, construction, and installation of the Worth Avenue Improvement Project and the related Maintenance against the real property that will be specially benefited thereby, and directing the preparation of the updated Improvement Assessment Roll and Maintenance Assessment Roll and provision of the notices required by the Code; and

WHEREAS, pursuant to the provisions of the Code, the Town Council is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Town Council deems appropriate after hearing comments and receiving objections of all interested parties; and

WHEREAS, the Town Manager has made certain corrections to the Improvement and Maintenance Assessments Rolls; 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 reimposition 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 9, 2014 and comments and objections of all interested persons have been heard and considered as required by the terms of the Code.

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

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Code, the Initial Assessment Resolution (Resolution No. 74-10), the Final

Assessment Resolution (Resolution No. 99-10), the Preliminary Rate Resolution, Sections 166.021 and 166.041, Florida Statutes, Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Annual Rate Resolution as defined in the Code. 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. The final Improvement Assessment Roll and Maintenance Assessment Roll for the Worth Avenue Assessment Area, which are attached hereto as Appendix D and incorporated herein by reference, are hereby approved for the Fiscal Year commencing on October 1, 2014.

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

(A) The assessable portion of 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

Worth 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 and Maintenance Assessments computed in the manner described in the Preliminary Rate Resolution are hereby levied and imposed on all Tax Parcels described in the updated Improvement Assessment Roll and Maintenance Assessment Roll at the maximum annual assessment rates set forth in the final assessment rolls, which are attached hereto as Appendix D and incorporated herein by reference, for a period not to exceed 30 years, commencing with the ad valorem tax bill that was mailed in November 2010.

(C) Upon adoption of this Annual Rate Resolution:

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

on the Assessment Roll 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 Assessment 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 Assessment Resolution and shall attach to property included on the Assessment Roll upon adoption of the Annual Assessment 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 Mayor shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 7. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the

issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Assessments are computed, the Assessment Roll, the annual Assessment amount, the levy and lien of the Assessments, and the special benefit to assessed property) 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 9th day of September, 2014.

Gail L. Coniglio, Mayor

Robert N. Wildrick, Town Council President

William J. Diamond, Council President Pro Tem

Richard M. Kleid, Town Council Member

ATTEST:

Michael J. Pucillo, Town Council Member

Susan A. Owens, Town Clerk

Penelope D. Townsend, Town Council Member

APPENDIX A
PROOF OF PUBLICATION

TOWN OF PALM BEACH
AUG 18 2014
Town Manager's Office

Account G8870

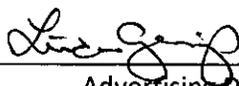
THE PALM BEACH DAILY NEWS

Published Daily from the third Sunday in September through
the third Sunday in May; Bi-weekly June through September.
Palm Beach, Palm Beach County, Florida

PROOF OF PUBLICATION

STATE OF FLORIDA
COUNTY OF PALM BEACH

Before the undersigned authority personally appeared **Linda Goings** who on oath says that she is **Advertising Director** of the Palm Beach Daily News, a daily and a bi-weekly newspaper published at Palm Beach in Palm Beach County, Florida; that the attached copy of advertisement, being a **Public Notice** in the matter of Reference **#547769R** was published in said newspaper in the issue of **August 14, 2014**.

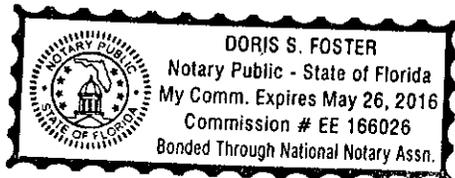


Advertising Director

Sworn to and subscribed before me this 8-14-14.



Notary Public



NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE WORTH AVENUE ASSESSMENT AREA TO PROVIDE FOR THE WORTH AVENUE IMPROVEMENT PROJECT AND OTHER RELATED SERVICES

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of the design, construction, installation and maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2014.

The hearing will be held at 5:01 p.m. on September 9, 2014, 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 Worth Avenue 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 in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution No. 74-10). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 74-10) adopted by the Town Council on July 13, 2010. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 98-10), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2014, 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 to be mailed in November 2010.

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

MAP OF ASSESSMENT AREA



TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Thomas G. Bradford, who, after being duly sworn, depose and say:

1. I, Thomas G. Bradford, as the Deputy Town Manager 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 2.03 of Resolution No. 98-2014 and Sections 90.65 and 90.85 of the Town of Palm Beach Code.

2. In accordance with Section 7 of Resolution No. 98-2014 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 19, 2014, 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.

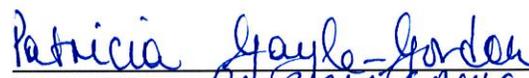
FURTHER AFFIANT SAYETH NOT.


Thomas G. Bradford

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 27 day of ~~September~~ August, 2014 by Thomas G. Bradford, Deputy Town Manager, Town of Palm Beach, Florida. He is personally known to me ~~or has produced~~ _____ as ~~identification and~~ did take an oath.




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

APPENDIX C

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



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____, located in _____ 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 _____ day of _____, _____ year.

Chairman of the Board or authorized agent

of _____
Name of local government

_____ County, Florida

APPENDIX D
UPDATED ASSESSMENT ROLLS



TOWN OF PALM BEACH, FLORIDA
 Final Improvement Assessment Roll and Maintenance
 Assessment Roll for the Worth Avenue Assessment Area
 Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-014-0010	00250-0001	347 WORTH AVE	24,227.69
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	213.34
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	13,089.30
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	34,357.04
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	20,282.63
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	9,013.78
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	8,116.27
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	54,122.07
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	39,082.34
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	23,413.94
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	25,874.34
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	11,460.05
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	24,162.53
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	23,354.95
50-43-43-23-05-015-0520	00250-0016	259 WORTH AVE	22,790.77
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	29,452.74
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	63,946.05
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	66,780.43
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	28,865.30
50-43-43-23-05-017-0012	00250-0021	172 WORTH AVE	17,178.25
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	29,684.39
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	82,703.05
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	16,827.92
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	20,692.61
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	5,857.78
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	56,207.70
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	21,991.39
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	7,926.20
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	24,438.95
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	11,411.73
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	6,935.25
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	6,046.47
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	3,502.08
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	3,168.00
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	3,594.87
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	837.34
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	1,325.11
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	1,725.64
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	1,269.12
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	2,357.18



TOWN OF PALM BEACH, FLORIDA
Final Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-69-000-0020	00250-0042	250 WORTH AVE	2,278.47
50-43-43-27-69-000-0030	00250-0043	250 WORTH AVE	1,665.85
50-43-43-27-69-000-0040	00250-0044	250 WORTH AVE	3,034.64
50-43-43-27-71-001-1010	00250-0048	339 WORTH AVE	3,514.14
50-43-43-27-71-001-1020	00250-0049	341 WORTH AVE	2,281.04
50-43-43-27-71-001-1030	00250-0050	343 WORTH AVE	2,041.83
50-43-43-27-71-001-1040	00250-0051	345 WORTH AVE	2,115.99
50-43-43-27-71-001-1050	00250-0052	7 VIA MIZNER	690.67
50-43-43-27-71-001-1060	00250-0053	8 VIA MIZNER	676.22
50-43-43-27-71-001-1070	00250-0054	9 VIA MIZNER	690.67
50-43-43-27-71-001-1080	00250-0055	14 VIA MIZNER	1,720.30
50-43-43-27-71-001-1090	00250-0056	14 VIA MIZNER	815.82
50-43-43-27-71-001-1100	00250-0057	23 VIA MIZNER	680.20
50-43-43-27-71-001-1110	00250-0058	21 VIA MIZNER	1,095.69
50-43-43-27-71-001-1120	00250-0059	5 VIA MIZNER	555.06
50-43-43-27-71-001-1140	00250-0060	28 VIA MIZNER	885.83
50-43-43-27-71-001-1150	00250-0061	32 VIA MIZNER	1,624.94
50-43-43-27-71-001-1160	00250-0062	33 VIA MIZNER	1,297.52
50-43-43-27-71-001-1170	00250-0063	34 VIA MIZNER	1,650.29
50-43-43-27-71-001-1180	00250-0064	333 WORTH AVE	2,759.25
50-43-43-27-71-001-1190	00250-0065	335 WORTH AVE	2,206.27
50-43-43-27-71-001-1200	00250-0066	337 WORTH AVE	2,197.05
50-43-43-27-71-001-2080	00250-0067	16 VIA MIZNER	3,328.27
50-43-43-27-71-001-2160	00250-0068	38 VIA MIZNER	3,775.95
50-43-43-27-71-002-1010	00250-0071	60 VIA MIZNER	681.06
50-43-43-27-71-002-1020	00250-0072	64 VIA MIZNER	617.29
50-43-43-27-71-002-1030	00250-0073	64 VIA MIZNER	758.86
50-43-43-27-71-002-1040	00250-0074	66 VIA MIZNER	453.89
50-43-43-27-71-002-1050	00250-0075	66 VIA MIZNER	492.28
50-43-43-27-71-002-1060	00250-0076	87 VIA MIZNER	1,271.70
50-43-43-27-71-002-1070	00250-0077	87 VIA MIZNER	797.04
50-43-43-27-71-002-1080	00250-0078	87 VIA MIZNER	639.26
50-43-43-27-71-002-1090	00250-0079	88 VIA MIZNER	1,880.26
50-43-43-27-71-002-1100	00250-0080	90 VIA MIZNER	2,262.54
50-43-43-27-71-002-1110	00250-0081	92 VIA MIZNER	1,128.64
50-43-43-27-71-002-1120	00250-0082	96 VIA MIZNER	532.13
50-43-43-27-71-002-1140	00250-0083	99 VIA MIZNER	452.84
50-43-43-27-71-002-1150	00250-0084	99 VIA MIZNER	1,392.50
50-43-43-27-71-002-2010	00250-0085	64 VIA MIZNER	1,285.49
50-43-43-23-05-017-0011	00250-0086	150 WORTH AVE	142,544.54



TOWN OF PALM BEACH, FLORIDA
Final Improvement Assessment Roll and Maintenance
Assessment Roll for the Worth Avenue Assessment Area
Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
			\$1,049,058.87

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 9, 2014

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Thomas G. Bradford, Deputy Town Manager

Re: Via Fontana Underground Assessment Area – Adoption of Assessment Roll and Capital Assessments for FY 2015.

Resolution No. 146-2014

Date: August 29, 2014

STAFF RECOMMENDATION

In regard to the FY 2015 Via Fontana Underground Assessment Area, staff recommends the Mayor and Town Council adopt Resolution No. 146-2014 which is the Annual Rate resolution for the adoption of proposed assessments for FY 2015.

GENERAL INFORMATION

The Via Fontana net assessment for FY 2015 has been calculated as follows:

Cost Description	Amount
Original Principal	\$224,672.15
Outstanding Principal	\$202,205
Funding Agreement Required Principal Payment	\$11,234
Interest Rate @ .61%	\$1,233
Interest Rate Surcharge @ 1.0%	\$2,022
Estimated Attorney Fees	\$750
Estimated Postage	\$0
Estimated PB Post Ad:	\$650
Est. Tax Collector Mailing Assessment	Covered by markup discussed below
Est. Property Appraiser Administrative Charge	\$150
Final FY 2015 Total Net Assessment	\$16,039

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 1% of the value of the assessments for the Tax Collector and \$150 for the Property Appraiser in out years. 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%

These multipliers have been added to the Town’s proposed FY 2015 net assessment of \$16,039 resulting in a gross assessment of \$16,637.47.

Resolution No. 146-2014 implements the intended Via Fontana assessments for FY 2015. The resolution, among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Via Fontana assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2014;
- 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 9 in the Town Hall Council Chambers. It is recommended that Resolution No. 146-2014 be adopted.

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 benefitting from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 146-2014 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
H. Paul Brazil, Director of Public Works
Jane Struder, Director of Finance
Heather Encinosa, Esq.

N: TGB/2014/Agenda Items/ Backup Memo for Via Fontana UG Project Assessments for Capital TCM 090914

RESOLUTION NO. 146-2014

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, 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 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, 2012, the Town Council also adopted Resolution No. 71-12, 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, 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 9, 2014, 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, as amended, the Final Assessment Resolution (Resolution No. 127-2012), Chapter 166, Florida Statutes, Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Annual Rate Resolution as defined in the Code. 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.

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, 2014.

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 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, for assigning Assessment Units and computing the Assessments is hereby confirmed and found to be a fair and reasonable method of apportioning the Assessed Cost among the benefited properties.

(B) For the Fiscal Year beginning October 1, 2014, 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 computed in the manner described in the Initial Assessment Resolution, as amended, are hereby levied and imposed on all Tax Parcels described in the updated Improvement Assessment Roll at the annual assessment

rates set forth in the final assessment roll, 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 Final Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(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 Assessment 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 Assessment Resolution and shall attach to property included on the Assessment Roll upon adoption of the Annual Assessment Resolution.

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

SECTION 7. EFFECT OF ANNUAL RATE RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Assessments are computed, the updated Assessment Roll, the annual Assessment amount, the levy and lien of the Assessments, and the special benefit to assessed property) 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 ____ day of September, 2014.

Gail L. Coniglio, Mayor

Robert N. Wildrick, Town Council President

William J. Diamond, Council President Pro Tem

Richard M. Kleid, Town Council Member

ATTEST:

Michael J. Pucillo, Town Council Member

Susan A. Owens, Town Clerk

Penelope D. Townsend, Town Council Member

APPENDIX A
PROOF OF PUBLICATION

TOWN OF PALM BEACH
AUG 18 2014
Town Manager's Office

Account G8870

THE PALM BEACH DAILY NEWS

Published Daily from the third Sunday in September through
the third Sunday in May; Bi-weekly June through September.
Palm Beach, Palm Beach County, Florida

PROOF OF PUBLICATION

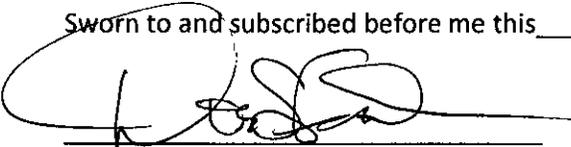
STATE OF FLORIDA
COUNTY OF PALM BEACH

Before the undersigned authority personally appeared **Linda Goings** who on oath says that she is **Advertising Director** of the Palm Beach Daily News, a daily and a bi-weekly newspaper published at Palm Beach in Palm Beach County, Florida; that the attached copy of advertisement, being a **Public Notice** in the matter of Reference #547762R was published in said newspaper in the issue of **August 14, 2014**.

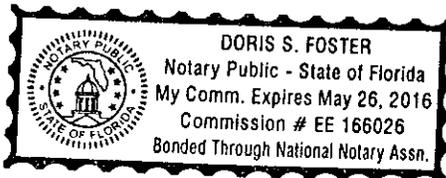


Advertising Director

Sworn to and subscribed before me this 8-14-14.



Notary Public



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 reimposing 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, 2014 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 9, 2014, 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 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.

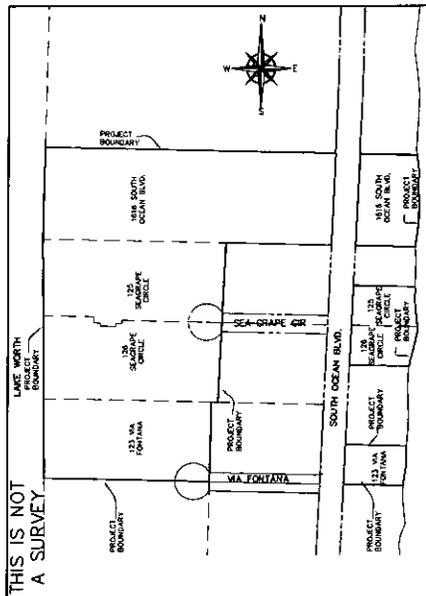
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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, 2012. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 71-2012), and the preliminary 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 2014, 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 2012.

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

MAP OF ASSESSMENT AREA



TOWN COUNCIL OF THE
TOWN OF PALM BEACH, FLORIDA

APPENDIX B
AFFIDAVIT OF MAILING

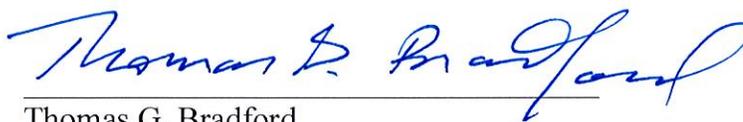
AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Thomas G. Bradford, who, after being duly sworn, depose and say:

1. I, Thomas G. Bradford, as the Deputy Town Manager 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.



Thomas G. Bradford

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 29 day of ~~September~~ AUGUST, 2014 by Thomas G. Bradford, Deputy Town Manager, Town of Palm Beach, Florida. He is personally known to me ~~or has produced~~ _____ ~~as~~ ~~identification~~ and did take an oath.



Patricia Gayle-Gordon
Printed Name: _____

Notary Public, State of Florida

At Large

My Commission Expires: _____

Commission No.: _____

APPENDIX C

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



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____, located in _____ 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 _____ day of _____, _____ year.

Chairman of the Board or authorized agent
of _____
Name of local government
_____ County, Florida

APPENDIX D
IMPROVEMENT ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Via Fontana Assessment Area Improvement Assessment Roll
Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-44-11-00-001-0010	vfugu-0001	1616 S OCEAN BLVD	\$5,945.47
50-43-44-11-03-000-1001	vfugu-0002	126 SEAGRAPE CIR	\$3,147.67
50-43-44-11-03-000-1002	vfugu-0003	125 SEAGRAPE CIR	\$3,147.67
50-43-44-11-03-000-1011	vfugu-0004	123 VIA FONTANA	\$4,396.66
			\$16,637.47

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 9, 2014

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Thomas G. Bradford, Deputy Town Manager

Re: Everglades Island Underground Assessment Area – Adoption of Assessment Roll and Capital Assessments for FY 2015.

Resolution No. 147-2014

Date: August 29, 2014

STAFF RECOMMENDATION

In regard to the Everglades Island Underground Assessment Area, staff recommends the Town Council adopt Resolution No. 147-2014. This is the annual rate resolution for the proposed capital (debt service) assessments for FY 2015 for this special non-ad valorem assessment project.

GENERAL INFORMATION

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

The Everglades Island net assessment for FY 2015 has been calculated as follows:

Cost Description	Amount
Estimated Original Principal	\$685,625
Outstanding Principal	\$526,241 (1)
Anticipated Funding Agreement Required Principal Payment	\$58,471
Interest Rate @ 0.61%	\$3,210
Interest Rate Surcharge @ 1.0%	\$5,262
Estimated Attorney Fees	\$1,500
Estimated Postage	\$0
Estimated PB Post Ad:	\$650
Est. Tax Collector Mailing Assessment	Covered by markup discussed below
Property Appraiser Admin. Service Fee	\$150
Estimated Preliminary FY 2015 Total Net Assessment	\$69,243

(1) Numerous property owners prepaid 100% of their assessment reducing principal commensurately and resulting in those properties being deleted from the assessment roll.

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 1% of the value of the assessments for the Tax Collector and \$150 for the Property Appraiser in out years. 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%

These multipliers have been added to the Town's proposed FY 2015 net assessment of \$69,243 resulting in a gross assessment of \$72,245.19

Resolution No. 147-2014 implements the intended Everglades Island assessments for FY 2015. The resolution, among 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, 2014;
- 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 9 in the Town Hall Council Chambers. It is recommended that Resolution No. 147-2014 be adopted.

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 property owners whose properties benefit from the project improvements as opposed to all property owners in Town.

TOWN ATTORNEY REVIEW

Resolution No. 147-2014 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.

Attachment

cc: John C. Randolph, Town Attorney
H. Paul Brazil, Director of Public Works
Jane Struder, Director of Finance
Cheryl Somers, Assistant Director of Finance
Heather Encinosa, Esq.

N: TGB/2014/Agenda Items/ Backup Memo for Everglades Island Underground Assessment Area FY 15 Assessments for Capital 090914 TCM

RESOLUTION NO. 147-2014

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, 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 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 9, 2013, the Town Council also 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, 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 9, 2014, 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 (Resolution No. 161-2013), 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. This Resolution is the Annual Rate Resolution as defined in the Code. 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.

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, 2014.

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 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, for assigning Assessment Units and computing the Assessments is hereby confirmed and found to be a fair and reasonable method of apportioning the Assessed Cost among the benefited properties.

(B) For the Fiscal Year beginning October 1, 2014, 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 computed in the manner described in the Initial Assessment Resolution, as amended, are hereby levied and imposed on all Tax Parcels described in the updated Improvement Assessment Roll at the annual assessment

rates set forth in the final assessment roll, 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 Final Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

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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 ____ day of September, 2014.

Gail L. Coniglio, Mayor

Robert N. Wildrick, Town Council President

William J. Diamond, Council President Pro Tem

Richard M. Kleid, Town Council Member

ATTEST:

Michael J. Pucillo, Town Council Member

Susan A. Owens, Town Clerk

Penelope D. Townsend, Town Council Member

APPENDIX A
PROOF OF PUBLICATION

TOWN OF PALM BEACH
AUG 18 2014
Town Manager's Office

Account G8870

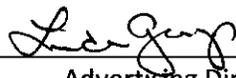
THE PALM BEACH DAILY NEWS

Published Daily from the third Sunday in September through
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Palm Beach, Palm Beach County, Florida

PROOF OF PUBLICATION

STATE OF FLORIDA
COUNTY OF PALM BEACH

Before the undersigned authority personally appeared **Linda Goings** who on oath says that she is **Advertising Director** of the Palm Beach Daily News, a daily and a bi-weekly newspaper published at Palm Beach in Palm Beach County, Florida; that the attached copy of advertisement, being a **Public Notice** in the matter of Reference **#551696R** was published in said newspaper in the issue of **August 14, 2014**.

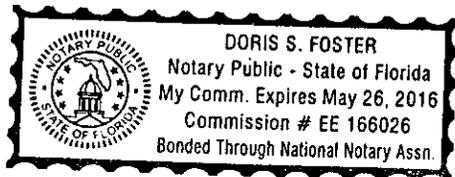


Advertising Director

Sworn to and subscribed before me this 8-14-14 _____.



Notary Public



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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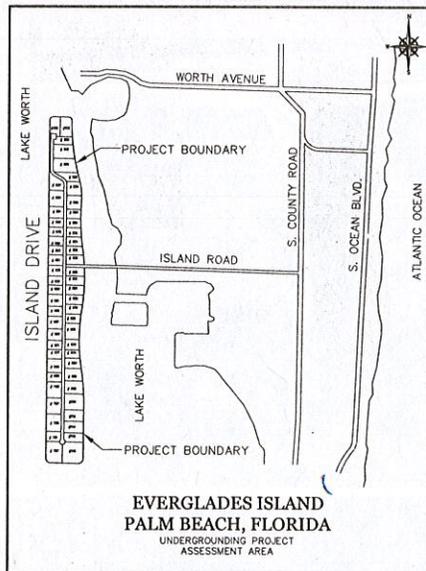
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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 9, 2013. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 116-2013), the Final Assessment Resolution (Resolution No. 161-2013), and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2014, 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 10 annual installments, the first of which was included on the ad valorem tax bill mailed in November 2013.

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

MAP OF ASSESSMENT AREA



**TOWN COUNCIL OF THE TOWN
OF PALM BEACH, FLORIDA**

Palm Beach Daily News 8/14/14

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Thomas G. Bradford, who, after being duly sworn, depose and say:

1. I, Thomas G. Bradford, as the Deputy Town Manager 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.


Thomas G. Bradford

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 29 day of AUGUST, 2014 by Thomas G. Bradford, Deputy Town Manager, Town of Palm Beach, Florida. He is personally known to me or has produced _____ as ~~identification~~ and did take an oath.



Patricia Gayle-Gordon
Printed Name: PATRICIA GAYLE-GORDON

Notary Public, State of Florida

At Large

My Commission Expires: _____

Commission No.: _____

APPENDIX C

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



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____, located in _____ 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 _____ day of _____, _____ year.

Chairman of the Board or authorized agent
of _____
Name of local government
_____ County, Florida

APPENDIX D
IMPROVEMENT ASSESSMENT ROLL



TOWN OF PALM BEACH, FLORIDA
Everglades Island Assessment Area Improvement Assessment Roll
Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-01-000-0510	egugu-0001	609 ISLAND DR	\$1,106.83
50-43-43-27-01-000-0521	egugu-0002	608 ISLAND DR	\$1,106.83
50-43-43-27-01-000-0530	egugu-0004	619 ISLAND DR	\$1,106.83
50-43-43-27-01-000-0541	egugu-0005	624 ISLAND DR	\$1,842.38
50-43-43-27-01-000-0550	egugu-0006	625 ISLAND DR	\$1,106.83
50-43-43-27-01-000-0580	egugu-0008	630 ISLAND DR	\$1,842.38
50-43-43-27-01-000-0601	egugu-0010	640 ISLAND DR	\$1,106.83
50-43-43-27-01-000-0611	egugu-0011	657 ISLAND DR	\$1,842.38
50-43-43-27-01-000-0621	egugu-0012	650 ISLAND DR	\$1,106.83
50-43-43-27-01-000-0631	egugu-0013	663 ISLAND DR	\$1,106.83
50-43-43-27-01-000-0641	egugu-0014	662 ISLAND DR	\$1,842.38
50-43-43-27-01-000-0661	egugu-0015	670 ISLAND DR	\$1,106.83
50-43-43-27-01-000-0670	egugu-0016	671 ISLAND DR	\$1,106.83
50-43-43-27-01-000-0690	egugu-0017	677 ISLAND DR	\$1,106.83
50-43-43-27-01-000-0701	egugu-0018	674 ISLAND DR	\$1,106.83
50-43-43-27-01-000-0702	egugu-0019	680 ISLAND DR	\$1,106.83
50-43-43-27-01-000-0800	egugu-0020	601 ISLAND DR	\$1,106.83
50-43-43-27-02-000-0710	egugu-0021	685 ISLAND DR	\$1,842.38
50-43-43-27-02-000-0731	egugu-0022	695 ISLAND DR	\$1,106.83
50-43-43-27-02-000-0751	egugu-0024	703 ISLAND DR	\$1,842.38
50-43-43-27-02-000-0761	egugu-0025	688 ISLAND DR	\$1,842.38
50-43-43-27-02-000-0781	egugu-0026	690 ISLAND DR	\$2,577.94
50-43-43-27-02-000-0791	egugu-0027	727 ISLAND DR	\$1,842.38
50-43-43-27-02-000-0821	egugu-0028	710 ISLAND DR	\$1,842.38



TOWN OF PALM BEACH, FLORIDA
Everglades Island Assessment Area Improvement Assessment Roll
Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-02-000-0830	egugu-0029	735 ISLAND DR	\$2,577.94
50-43-43-27-02-000-0841	egugu-0030	744 ISLAND DR	\$1,842.38
50-43-43-27-02-000-0851	egugu-0031	751 ISLAND DR	\$1,106.83
50-43-43-27-02-000-0880	egugu-0032	748 ISLAND DR	\$1,842.38
50-43-43-27-02-000-0890	egugu-0033	757 ISLAND DR	\$2,577.94
50-43-43-27-02-000-0900	egugu-0034	760 ISLAND DR	\$4,049.04
50-43-43-27-03-000-0280	egugu-0038	510 ISLAND DR	\$2,577.94
50-43-43-27-03-000-0291	egugu-0039	520 ISLAND DR	\$2,577.94
50-43-43-27-03-000-0310	egugu-0040	537 ISLAND DR	\$1,842.38
50-43-43-27-03-000-0320	egugu-0041	528 ISLAND DR	\$1,106.83
50-43-43-27-03-000-0350	egugu-0043	555 ISLAND DR	\$1,842.38
50-43-43-27-03-000-0361	egugu-0044	550 ISLAND DR	\$1,842.38
50-43-43-27-03-000-0372	egugu-0045	561 ISLAND DR	\$1,106.83
50-43-43-27-03-000-0400	egugu-0046	560 ISLAND DR	\$1,106.83
50-43-43-27-03-000-0410	egugu-0047	569 ISLAND DR	\$1,106.83
50-43-43-27-03-000-0420	egugu-0048	568 ISLAND DR	\$1,106.83
50-43-43-27-03-000-0440	egugu-0050	576 ISLAND DR	\$1,106.83
50-43-43-27-03-000-0450	egugu-0051	589 ISLAND DR	\$1,106.83
50-43-43-27-03-000-0460	egugu-0052	584 ISLAND DR	\$1,106.83
50-43-43-27-03-000-0470	egugu-0053	593 ISLAND DR	\$1,106.83
50-43-43-27-03-000-0481	egugu-0054	582 ISLAND DR	\$1,106.83
50-43-43-27-03-000-0482	egugu-0055	600 ISLAND DR	\$1,842.38
			\$72,245.19

TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 9, 2014

To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Thomas G. Bradford, Deputy Town Manager

Re: Peruvian Avenue 400 Block Streetscape Assessment Area – Adoption of Final Assessment Resolution for Improvement and Maintenance Assessments for FY 2015.

Resolution No. 148-2014

Date: August 29, 2014

STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 148-2014 which is the final assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Assessment Area in FY 2015.

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 FY 2015 proposed capital and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 148-2014 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.

The total net assessment amount for the Peruvian Avenue 400 Block Streetscape Assessment Area is based upon the following budget factors:

Cost Description	Amount
Estimated Original Principal	\$1,224,759
Outstanding Principal	\$1,224,759
Funding Agreement Required Principal Payment	\$122,476
Interest Rate @ 0.61%	\$4,056
Interest Rate Surcharge @ 1.0%	\$6,656
Estimated Attorney Fees	\$3,000
Estimated Postage	\$145

Estimated PB Post Ad:	\$515
Est. Tax Collector Mailing Assessment	Covered by markup discussed below
Est. Prop. Appraiser Year One Admin. Service Fee	Covered by markup discussed below
Est. Annual Maintenance Assessment	\$39,733
Estimated Preliminary FY 2015 Total Net Assessment	\$176,581

To employ a defensible assessment methodology to ensure that property owners are only paying costs in proportion to the benefits they derive from the improvements or costs related to the improvements, we used the linear front footage methodology to apportion cost fairly among the beneficiaries.

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 and Property Appraiser charge a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. In out years, the Property Appraiser's fee drops to \$150. 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, in the first year of an assessment for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$106 in order to net the \$100 needed.

The additional 6 percent is attributable as follows:

- Property Appraiser – 1%
- Tax Collector – 1%
- Potential early property tax bill payment discount – 4%
- Total – 6%

These multipliers have been added to the Town's proposed FY 2015 net assessment of \$176,581 resulting in a **gross assessment of \$187,851.17**.

Resolution No. 148-2014 implements the intended Peruvian Avenue 400 Block Streetscape Assessment Area assessments for FY 2015. The resolution, among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Peruvian Avenue 400 Block Streetscape assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2014;
- 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.

- provides a template for a required Prepayment Letter to all property owners in the assessment area wishing to prepay the improvement assessment. Maintenance cannot be prepaid for fiscal years FY 16 and beyond. There is no way to predict what the maintenance cost might be in out years.

It is recommended that Resolution No. 148-2014 be adopted.

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. The Improvement budget is based upon the initial debt service schedule that resulted from the total project costs the Town incurred. The proposed FY 2015 Peruvian Avenue 400 Block Streetscape Assessment Area maintenance budget which makes up the other portion of the assessment roll costs is attached as Exhibit A.

TOWN ATTORNEY REVIEW

Resolution No. 148-2014 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.

Attachment

cc: H. Paul Brazil, Director of Public Works
Jane Struder, Director of Finance
John C. Randolph, Town Attorney
Heather Encinosa, Esq.

N: TGB/2014/Agenda Items/ Backup Memo for Peruvian Avenue 400 Block Streetscape FY 15 Assessments for Improvement & Maintenance Final 090914

Peruvian Avenue 400 Block Streetscape Project									
Proposed Maintenance Budget - FY 2015									
FY 2015									
		Budget	Sub-Totals	Anticipated	Sub-Totals	Proposed	Budget	Actual	
		2014	2014	2014	2015	2015	2015	2015	2015
Facilities and Landscaping Maintenance									
	Base Fee - Landscape Contractor (1)	\$ -	\$ -	\$ 3,312	\$ 11,000	\$ 11,000			
	Mowing/Edging 3,940 SF St. Aug. Palmetto Sod, Weeding/Cleanup 44 x yr @ \$250= \$11,000 (2)								
	Pressure Cleaning Package (1 X Per Year)								
	Tabby Drive Approach and Driveways 4,115 SF @ .10 = \$411.50	\$ -	\$ -	\$ -		\$ 412			
	Tabby Sidewalk 6,940 SF @ .10 = \$694 (3)	\$ -	\$ -	\$ 1,500		\$ 694			
	Type F Curb 1,280 LF @ .12 = \$153.60	\$ -	\$ -	\$ -		\$ 154			
	Type D Curb 225 LF @ .12 = \$27	\$ -	\$ -	\$ -		\$ 27			
	Valley Gutter 500 LF @ .12 = \$60	\$ -	\$ -	\$ -		\$ 60			
	H.C. Ramps 24 SF x 36 = 864 SF @ .12= 103.68	\$ -	\$ -	\$ -		\$ 104			
	Tabby Sealing 11,055 SF X \$0.30 = \$3,316.50					\$ 3,317			
						\$ 4,766			
	Annuals (Replace 2 X Per Year)	\$ -	\$ -	\$ -		\$ 2,090	\$ 2,090		
	4" pot, 10" o/c- 418 X \$2.50 = \$1,045 X 2= 3,120								
	Fertilization, Pesticide, Herbicide & Fungicide (2 X Per Year)	\$ -	\$ -	\$ -	\$ 2,230	\$ 2,230			
	3,940 SF Sod areas & planter beds @ \$1,115 X 2 = \$2,230								
	Mulch	\$ -	\$ -	\$ -	\$ 400	\$ 400			
	Mulch and labor 1 x per year @ \$400								
	Ylang-Ylang Tree Trimming (1 x Per Year)	\$ -	\$ -	\$ -	\$ 550	\$ 550			
	31 x \$17.75 = \$550.25								
	Palm Tree Trimming (2 X Per Year)	\$ -	\$ -	\$ -					
	Maypan Coconut Palm 18 x \$24.23= \$436.14 x 2 = \$872.28					\$ 872			
	Royal Palm 8 x \$24.23 = \$193.84 x 2 = 387.68					\$ 388			
						\$ 1,260			
	Irrigation Review, Repairs & Sprinkler Head Replacement	\$ -	\$ -	\$ -					
	Irrigation review and minor adjustment: \$55 x 52 = \$2,860					\$ 2,860			
	Irrigation repairs - assume head replacement @ \$14 x 7= \$98					\$ 98			
	Control Valve - assume replacement @ \$90 x 2 = \$180	\$ -	\$ -	\$ -		\$ 180			
		\$ -	\$ -	\$ -		\$ 3,138			
	Lethal Yellowing Inoculations	\$ -	\$ -	\$ -	\$ 415	\$ 415			
	(26 Palms, 3 x Per Year @ \$15.97 per palm, per year = 26 x \$15.97 = \$415.22)								
	Plant and Tree Replacement	\$ -	\$ -	\$ -					
	Assume (1) ylang-ylang 50 gal w/ 14' htoa, 3" caliper min. @ \$750	\$ -	\$ -	\$ -	\$ -	\$ -			
	Assume (1) Maypan palm tree w/ 10' gray wood, curved w/character @ \$1,500	\$ -	\$ -	\$ -	\$ -	\$ -			
	Assume (1) Royal Palm w/ 17' gray wood heavy caliper to match @ \$2,080	\$ -	\$ -	\$ -	\$ -	\$ -			
	Assume None in FY 2015, but bump contingency from 5% to 10%					\$ -			
	Sidewalk Repairs	\$ -	\$ -	\$ -	\$ -	\$ -			
	As needed. C.S. Whiteside. None anticipated in year one.								
	Utilities								
	Water								
	400 S. Lake Drive Meter: 4 mo. @ \$1,213.25	\$ -	\$ -	\$ 2,427		\$ 3,640			
		\$ -	\$ -	\$ -		\$ 3,640			
	Contingency	\$ -	\$ -	\$ -	\$ 3,005	\$ 3,005			
	Approximately 10.0% of Expenditures for Unanticipated								
	Total Expenditures			\$ 7,239	\$ 32,494	\$ 39,733	\$ 39,733		
REVENUES									
	Non Ad-Valorem Assessments	\$ -	\$ -	\$ -	\$ -	\$ 39,733			
	Special Non Ad-Valorem Assessments Per Florida Statutes								
	Carry Forward of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -			
	Undesignated Fund Balance Brought Forward and Appropriated								
	Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ 39,733			
Key:									
(1) 2014 landscape maintenance provided via CO to Property Works for mowing, edging weed eating @ \$1, 656 for 4 months x 2 = \$3,312									
(2) Cleanup includes weed blowing and spot stain and gum removal, if needed.									
(3) 2014 pressure spot cleaning provided as needed by Property Works via CO @ \$750 per 4 months x 2 = \$1,500									
Notes:									

TOWN OF PALM BEACH, FLORIDA

**FINAL ASSESSMENT RESOLUTION
PERUVIAN AVENUE IMPROVEMENT PROJECT**

ADOPTED SEPTEMBER 9, 2014

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RESOLUTION NO. 148-2014

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, RELATING TO THE PROVISION OF THE PERUVIAN AVENUE IMPROVEMENT PROJECT; PROVIDING AUTHORITY AND DEFINITIONS; APPROVING THE FINAL ASSESSMENT ROLLS; PROVIDING FOR THE IMPOSITION 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.

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 15, 2014, the Town Council adopted Resolution No. 099-14 the Initial Assessment Resolution for Improvement and Maintenance Assessments in the Peruvian Avenue Assessment Area (the "Initial Assessment 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 preliminary 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 Initial Assessment Resolution with such amendments as the Town Council deems appropriate after hearing comments and receiving objections of all interested parties; and

WHEREAS, the 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 mailed 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 was duly held on September 9, 2014 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, Sections 166.021 and 166.041, Florida Statutes, Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Final Assessment Resolution as defined in the Code. All capitalized terms in this Final Assessment

Resolution shall have the meanings defined in the Code and Initial Assessment Resolution unless the context clearly indicates an alternative meaning.

SECTION 3. CONFIRMATION OF INITIAL ASSESSMENT

RESOLUTION. The Initial Assessment Resolution is hereby ratified and confirmed.

SECTION 4. CREATION OF PERUVIAN AVENUE ASSESSMENT AREA.

(A) The Peruvian Avenue Assessment Area is hereby created to include the property specifically identified in Appendix A to the Initial Assessment Resolution.

(B) The Peruvian Avenue Assessment Area is created for the purpose of improving the use and enjoyment of property by funding the Project Cost and Maintenance Costs related to the Peruvian Avenue Improvement Project to provide beautification, better identification and recognition of property, improved utility reliability and safety, and enhance safety and access to property, as well and preserve and/or enhance the value of all property therein through the provision of the Peruvian Avenue Improvement Project and maintenance thereof.

SECTION 5. APPROVAL OF ASSESSMENT ROLLS. The 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, 2014.

SECTION 6. IMPOSITION OF ASSESSMENTS TO FUND THE PROJECT COST AND MAINTENANCE COST OF THE PERUVIAN AVENUE IMPROVEMENT PROJECT.

(A) The Tax Parcels described in the Improvement Assessment Roll and Maintenance Assessment Roll are hereby found to be specially benefited by the design, construction, and installation of the Peruvian Avenue Improvement Project and the related Maintenance in the amount of the maximum annual Assessments set forth in the assessment rolls.

(B) The methodology set forth in Section 3.02 of the Initial Assessment Resolution for assigning Assessment Units to each Tax Parcel within the Peruvian Avenue Assessment Area and the methodologies set forth in Sections 4.04 and 5.03 for computing the Improvement Assessments and Maintenance Assessments, respectively, are hereby approved and found to be a fair and reasonable method of apportioning the Project Cost and Maintenance Cost among the benefited properties.

(C) Annual Improvement Assessments and Maintenance Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the Improvement Assessment Roll and Maintenance Assessment Roll at the maximum annual assessment rates set forth in the final assessment rolls for a period not to exceed 10 years, commencing with the ad valorem tax bill to be mailed in November 2014.

(D) Upon adoption of this Final Assessment 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 Final Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(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 Assessment 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 Assessment Resolution and shall attach to property included on the Assessment Roll upon adoption of the Annual Assessment Resolution.

SECTION 7. COLLECTION OF ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Final Assessment Resolution, the Mayor shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 8. EFFECT OF FINAL RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments are computed, the Assessment Roll, the annual Assessment amount, the levy and lien of the Assessments, and the special benefit to assessed property) 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 Final Assessment Resolution.

SECTION 9. PREPAYMENT NOTICE. The Town Manager is hereby directed to provide notice by first class mail to the owner of each Tax Parcel described in the Improvement Assessment Roll of the opportunity to prepay all future annual Improvement Assessments. The notice, in substantially the form attached as Appendix E, shall be mailed to each property owner at the address utilized for the notice provided pursuant to Section 2.03 of the Initial Assessment Resolution.

SECTION 10. 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 11. 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 9th day of September, 2014.

Gail L. Coniglio, Mayor

Robert N. Wildrick, Town Council President

William J. Diamond, Council President Pro Tem

Richard M. Kleid, Town Council Member

ATTEST:

Michael J. Pucillo, Town Council Member

Susan A. Owens, Town Clerk

Penelope D. Townsend, Town Council Member

APPENDIX A
PROOF OF PUBLICATION

TOWN OF PALM BEACH

AUG 18 2014

Town Manager's Office

Account G8870

THE PALM BEACH DAILY NEWS

Published Daily from the third Sunday in September through the third Sunday in May; Bi-weekly June through September. Palm Beach, Palm Beach County, Florida

PROOF OF PUBLICATION

STATE OF FLORIDA
COUNTY OF PALM BEACH

Before the undersigned authority personally appeared **Linda Goings** who on oath says that she is **Advertising Director** of the Palm Beach Daily News, a daily and a bi-weekly newspaper published at Palm Beach in Palm Beach County, Florida; that the attached copy of advertisement, being a **Public Notice** in the matter of Reference #551667R was published in said newspaper in the issue of **August 14, 2014**.

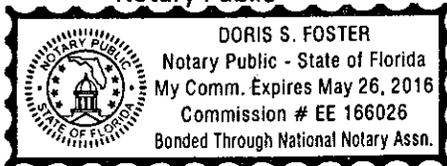


Advertising Director

Sworn to and subscribed before me this 8-14-14.



Notary Public



**NOTICE OF HEARING TO IMPOSE 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 imposing non-ad valorem special assessments for the provision of the design, construction, installation and maintenance of the Peruvian Avenue Improvement Project within the boundaries of the Peruvian Avenue Assessment Area (Block 400) for the Fiscal Year beginning October 1, 2014.

The hearing will be held at 5:01 p.m. on September 9, 2014, 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 Peruvian Avenue 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.

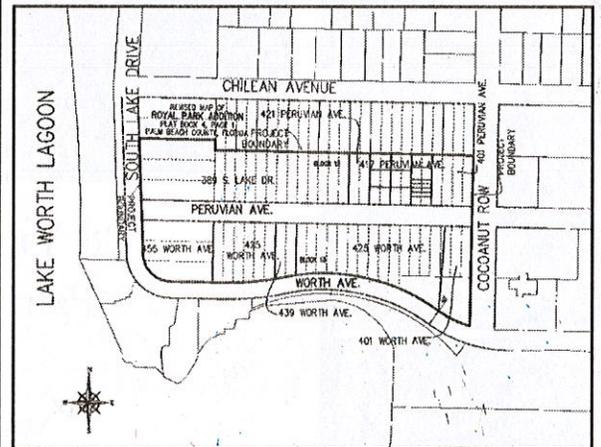
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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, at least two (2) days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at (800) 955-8770.

The assessment for each parcel of property will be based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project is planned that have been attributed 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 8, 2014. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 99-2014), and the preliminary 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 2014, 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 ten (10) annual installments, the first of which will be included on the ad valorem tax bill to be mailed in November 2014.

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

MAP OF ASSESSMENT AREA



TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA

*Palm Beach Daily News
8/14/14*

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Thomas G. Bradford, who, after being duly sworn, depose and say:

1. I, Thomas G. Bradford, as the Deputy Town Manager 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 2.03 of Resolution No. 099-2014 and Sections 90.65 and 90.85 of the Town of Palm Beach Code.

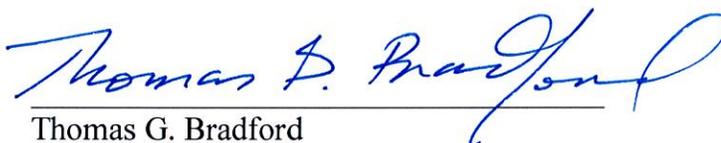
2. In accordance with Section 2.03 of Resolution No. 099-2014 and Sections 90-65 and 90-85 of the Town of Palm Beach Code, I have caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total 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 19, 2014, 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.


Thomas G. Bradford

**STATE OF FLORIDA
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this _____ day of ~~September~~ ^{AUGUST}, 2014 by Thomas G. Bradford, Deputy Town Manager, Town of Palm Beach, Florida. He is personally known to me or has produced _____ as identification and did take an oath.




Printed Name: ~~PATRICIA GAYLE-GORDON~~
Notary Public, State of Florida
At Large
My Commission Expires: _____
Commission No.: _____

APPENDIX C

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



CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____, located in _____ 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 _____ day of _____, _____ year.

Chairman of the Board or authorized agent
of _____
Name of local government
_____ County, Florida

APPENDIX D
FINAL ASSESSMENT ROLLS



TOWN OF PALM BEACH, FLORIDA
Final Improvement Assessment Roll and Maintenance Assessment Roll
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-012-0190	002ps-0001	421 PERUVIAN AVE	\$5,876.08
50-43-43-23-05-012-0211	002ps-0002	417 PERUVIAN AVE	\$1,865.63
50-43-43-23-05-012-0212	002ps-0003	417 PERUVIAN AVE	\$1,935.43
50-43-43-23-05-012-0213	002ps-0004	417 PERUVIAN AVE	\$2,075.02
50-43-43-23-05-012-0231	002ps-0005	417 PERUVIAN AVE	\$1,920.42
50-43-43-23-05-012-0232	002ps-0006	417 PERUVIAN AVE	\$1,251.93
50-43-43-23-05-012-0233	002ps-0007	417 PERUVIAN AVE	\$2,703.72
50-43-43-23-05-012-0251	002ps-0008	417 PERUVIAN AVE	\$1,326.43
50-43-43-23-05-012-0252	002ps-0009	417 PERUVIAN AVE	\$1,768.57
50-43-43-23-05-012-0253	002ps-0010	417 PERUVIAN AVE	\$504.04
50-43-43-23-05-012-0254	002ps-0011	417 PERUVIAN AVE	\$884.29
50-43-43-23-05-012-0255	002ps-0012	417 PERUVIAN AVE	\$442.14
50-43-43-23-05-012-0256	002ps-0013	417 PERUVIAN AVE	\$442.14
50-43-43-23-05-012-0257	002ps-0014	417 PERUVIAN AVE	\$508.46
50-43-43-23-05-013-0100	002ps-0015	439 WORTH AVE	\$5,876.08
50-43-43-27-39-000-1010	002ps-0016	401 PERUVIAN AVE	\$695.89
50-43-43-27-39-000-1030	002ps-0017	401 PERUVIAN AVE	\$1,143.58
50-43-43-27-39-000-1040	002ps-0018	401 PERUVIAN AVE	\$564.49
50-43-43-27-39-000-1050	002ps-0019	401 PERUVIAN AVE	\$579.09
50-43-43-27-39-000-2010	002ps-0020	401 PERUVIAN AVE	\$695.89
50-43-43-27-39-000-2020	002ps-0021	401 PERUVIAN AVE	\$579.09
50-43-43-27-39-000-2030	002ps-0022	401 PERUVIAN AVE	\$564.49
50-43-43-27-39-000-2040	002ps-0023	401 PERUVIAN AVE	\$564.49
50-43-43-27-39-000-2050	002ps-0024	401 PERUVIAN AVE	\$579.09



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Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-39-000-3010	002ps-0025	401 PERUVIAN AVE	\$695.89
50-43-43-27-39-000-3020	002ps-0026	401 PERUVIAN AVE	\$579.09
50-43-43-27-39-000-3030	002ps-0027	401 PERUVIAN AVE	\$564.49
50-43-43-27-39-000-3040	002ps-0028	401 PERUVIAN AVE	\$564.49
50-43-43-27-39-000-3050	002ps-0029	401 PERUVIAN AVE	\$579.09
50-43-43-27-39-000-4010	002ps-0030	401 PERUVIAN AVE	\$807.81
50-43-43-27-39-000-4020	002ps-0031	401 PERUVIAN AVE	\$997.59
50-43-43-27-39-000-4030	002ps-0032	401 PERUVIAN AVE	\$997.59
50-43-43-27-45-000-2010	002ps-0033	401 WORTH AVE	\$1,348.01
50-43-43-27-45-000-2020	002ps-0034	401 WORTH AVE	\$1,159.87
50-43-43-27-45-000-2030	002ps-0035	401 WORTH AVE	\$1,348.01
50-43-43-27-45-000-3010	002ps-0036	401 WORTH AVE	\$1,348.01
50-43-43-27-45-000-3020	002ps-0037	401 WORTH AVE	\$1,159.87
50-43-43-27-45-000-3030	002ps-0038	401 WORTH AVE	\$1,348.01
50-43-43-27-63-000-1010	002ps-0039	389 S LAKE DR	\$1,376.83
50-43-43-27-63-000-1020	002ps-0040	389 S LAKE DR	\$1,710.70
50-43-43-27-63-000-1030	002ps-0041	389 S LAKE DR	\$1,329.28
50-43-43-27-63-000-1040	002ps-0042	389 S LAKE DR	\$1,215.58
50-43-43-27-63-000-2010	002ps-0043	389 S LAKE DR	\$1,376.83
50-43-43-27-63-000-2020	002ps-0044	389 S LAKE DR	\$1,710.70
50-43-43-27-63-000-2030	002ps-0045	389 S LAKE DR	\$1,329.28
50-43-43-27-63-000-2040	002ps-0046	389 S LAKE DR	\$1,215.58
50-43-43-27-63-000-2050	002ps-0047	389 S LAKE DR	\$1,223.84
50-43-43-27-63-000-2060	002ps-0048	389 S LAKE DR	\$1,234.18



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for the Peruvian Avenue 400 Block Streetscape Project Assessment Area
Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-2070	002ps-0049	389 S LAKE DR	\$1,300.33
50-43-43-27-63-000-2080	002ps-0050	389 S LAKE DR	\$1,304.48
50-43-43-27-63-000-3010	002ps-0051	389 S LAKE DR	\$1,376.83
50-43-43-27-63-000-3020	002ps-0052	389 S LAKE DR	\$1,710.70
50-43-43-27-63-000-3030	002ps-0053	389 S LAKE DR	\$1,329.28
50-43-43-27-63-000-3040	002ps-0054	389 S LAKE DR	\$1,215.58
50-43-43-27-63-000-3050	002ps-0055	389 S LAKE DR	\$1,223.84
50-43-43-27-63-000-3060	002ps-0056	389 S LAKE DR	\$1,234.18
50-43-43-27-63-000-3070	002ps-0057	389 S LAKE DR	\$1,300.33
50-43-43-27-63-000-3080	002ps-0058	389 S LAKE DR	\$1,304.48
50-43-43-27-63-000-4010	002ps-0059	389 S LAKE DR	\$1,376.83
50-43-43-27-63-000-4020	002ps-0060	389 S LAKE DR	\$1,710.70
50-43-43-27-63-000-4030	002ps-0061	389 S LAKE DR	\$1,329.28
50-43-43-27-63-000-4040	002ps-0062	389 S LAKE DR	\$1,215.58
50-43-43-27-63-000-4050	002ps-0063	389 S LAKE DR	\$1,223.84
50-43-43-27-63-000-4060	002ps-0064	389 S LAKE DR	\$1,234.18
50-43-43-27-63-000-4070	002ps-0065	389 S LAKE DR	\$1,300.33
50-43-43-27-63-000-4080	002ps-0066	389 S LAKE DR	\$1,304.48
50-43-43-27-63-000-5010	002ps-0067	389 S LAKE DR	\$1,376.83
50-43-43-27-63-000-5020	002ps-0068	389 S LAKE DR	\$1,710.70
50-43-43-27-63-000-5030	002ps-0069	389 S LAKE DR	\$1,329.28
50-43-43-27-63-000-5040	002ps-0070	389 S LAKE DR	\$1,215.58
50-43-43-27-63-000-5050	002ps-0071	389 S LAKE DR	\$1,223.84
50-43-43-27-63-000-5060	002ps-0072	389 S LAKE DR	\$1,234.18



TOWN OF PALM BEACH, FLORIDA
Final Improvement Assessment Roll and Maintenance Assessment Roll
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Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-5070	002ps-0073	389 S LAKE DR	\$1,300.33
50-43-43-27-63-000-5080	002ps-0074	389 S LAKE DR	\$1,304.48
50-43-43-27-63-000-6010	002ps-0075	389 S LAKE DR	\$2,069.38
50-43-43-27-63-000-6020	002ps-0076	389 S LAKE DR	\$2,525.22
50-43-43-27-63-000-6030	002ps-0077	389 S LAKE DR	\$1,868.85
50-43-43-27-63-000-6040	002ps-0078	389 S LAKE DR	\$1,878.14
50-43-43-27-63-000-6050	002ps-0079	389 S LAKE DR	\$2,069.38
50-43-43-27-64-000-1010	002ps-0080	455 WORTH AVE	\$549.11
50-43-43-27-64-000-2010	002ps-0081	455 WORTH AVE	\$775.45
50-43-43-27-64-000-2020	002ps-0082	455 WORTH AVE	\$578.53
50-43-43-27-64-000-2030	002ps-0083	455 WORTH AVE	\$547.48
50-43-43-27-64-000-2040	002ps-0084	455 WORTH AVE	\$867.80
50-43-43-27-64-000-2050	002ps-0085	455 WORTH AVE	\$571.17
50-43-43-27-64-000-2060	002ps-0086	455 WORTH AVE	\$571.17
50-43-43-27-64-000-2070	002ps-0087	455 WORTH AVE	\$780.35
50-43-43-27-64-000-2080	002ps-0088	455 WORTH AVE	\$780.35
50-43-43-27-64-000-2090	002ps-0089	455 WORTH AVE	\$571.17
50-43-43-27-64-000-2100	002ps-0090	455 WORTH AVE	\$542.58
50-43-43-27-64-000-3010	002ps-0091	455 WORTH AVE	\$775.45
50-43-43-27-64-000-3020	002ps-0092	455 WORTH AVE	\$578.53
50-43-43-27-64-000-3030	002ps-0093	455 WORTH AVE	\$547.48
50-43-43-27-64-000-3040	002ps-0094	455 WORTH AVE	\$867.80
50-43-43-27-64-000-3050	002ps-0095	455 WORTH AVE	\$571.17
50-43-43-27-64-000-3060	002ps-0096	455 WORTH AVE	\$571.17



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Fiscal Year 2015

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-64-000-3070	002ps-0097	455 WORTH AVE	\$780.35
50-43-43-27-64-000-3080	002ps-0098	455 WORTH AVE	\$780.35
50-43-43-27-64-000-3090	002ps-0099	455 WORTH AVE	\$1,126.00
50-43-43-27-64-000-4010	002ps-0100	455 WORTH AVE	\$775.45
50-43-43-27-64-000-4020	002ps-0101	455 WORTH AVE	\$578.53
50-43-43-27-64-000-4030	002ps-0102	455 WORTH AVE	\$547.48
50-43-43-27-64-000-4040	002ps-0103	455 WORTH AVE	\$867.80
50-43-43-27-64-000-4050	002ps-0104	455 WORTH AVE	\$571.17
50-43-43-27-64-000-4060	002ps-0105	455 WORTH AVE	\$571.17
50-43-43-27-64-000-4070	002ps-0106	455 WORTH AVE	\$780.35
50-43-43-27-64-000-4080	002ps-0107	455 WORTH AVE	\$780.35
50-43-43-27-64-000-4090	002ps-0108	455 WORTH AVE	\$571.17
50-43-43-27-64-000-4100	002ps-0109	455 WORTH AVE	\$542.58
50-43-43-27-68-000-2010	002ps-0110	425 WORTH AVE	\$2,341.21
50-43-43-27-68-000-2020	002ps-0111	425 WORTH AVE	\$2,000.75
50-43-43-27-68-000-2030	002ps-0112	425 WORTH AVE	\$1,837.04
50-43-43-27-68-000-2040	002ps-0113	425 WORTH AVE	\$1,837.04
50-43-43-27-68-000-2050	002ps-0114	425 WORTH AVE	\$2,000.75
50-43-43-27-68-000-2060	002ps-0115	425 WORTH AVE	\$2,341.21
50-43-43-27-68-000-3010	002ps-0116	425 WORTH AVE	\$2,341.21
50-43-43-27-68-000-3020	002ps-0117	425 WORTH AVE	\$2,000.75
50-43-43-27-68-000-3030	002ps-0118	425 WORTH AVE	\$1,837.04
50-43-43-27-68-000-3040	002ps-0119	425 WORTH AVE	\$1,837.04
50-43-43-27-68-000-3050	002ps-0120	425 WORTH AVE	\$2,000.75



TOWN OF PALM BEACH, FLORIDA
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<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-68-000-3060	002ps-0121	425 WORTH AVE	\$2,341.21
50-43-43-27-68-000-4010	002ps-0122	425 WORTH AVE	\$2,341.21
50-43-43-27-68-000-4020	002ps-0123	425 WORTH AVE	\$2,000.75
50-43-43-27-68-000-4030	002ps-0124	425 WORTH AVE	\$1,837.04
50-43-43-27-68-000-4040	002ps-0125	425 WORTH AVE	\$1,837.04
50-43-43-27-68-000-4050	002ps-0126	425 WORTH AVE	\$2,000.75
50-43-43-27-68-000-4060	002ps-0127	425 WORTH AVE	\$2,341.21
50-43-43-27-68-000-5010	002ps-0128	425 WORTH AVE	\$2,341.21
50-43-43-27-68-000-5020	002ps-0129	425 WORTH AVE	\$2,000.75
50-43-43-27-68-000-5030	002ps-0130	425 WORTH AVE	\$1,837.04
50-43-43-27-68-000-5040	002ps-0131	425 WORTH AVE	\$1,837.04
50-43-43-27-68-000-5050	002ps-0132	425 WORTH AVE	\$2,000.75
50-43-43-27-68-000-5060	002ps-0133	425 WORTH AVE	\$2,341.21
50-43-43-27-68-000-6010	002ps-0134	425 WORTH AVE	\$3,477.04
50-43-43-27-68-000-6020	002ps-0135	425 WORTH AVE	\$3,477.04
50-43-43-27-68-000-6030	002ps-0136	425 WORTH AVE	\$3,477.04
			\$187,851.17

APPENDIX E
FORM OF PREPAYMENT NOTICE

Town of Palm Beach
P. O. Box 2029
Palm Beach, Florida 33480

Re: Peruvian Avenue Assessment Area

The Town Council of the Town of Palm Beach, Florida (the "Town"), recently established and approved a special assessment against property within the Peruvian Avenue Assessment Area of the City (the "Assessment Area") to fund the design, construction, and installation of the Peruvian Avenue Improvement Project. This type of financing where the property owners participate in the cost of the program is used throughout Florida and is consistent with the policy of the Town.

The improvement assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. The improvement assessments will be payable in not to exceed ten (10) annual installments, the first of which shall be included on the ad valorem tax bill to be mailed in November 2014. Failure to pay the improvement assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

The Town has financed this project with long-term, permanent financing. This will permit the cost attributable to your property to be amortized over a period of not to exceed ten (10) years. However, you may choose to prepay your improvement assessment in full at any time prior to _____, 2014 to avoid additional interest and other annual costs associated with the assessment program. The amount required to

prepay the improvement assessment on or prior to _____, 2014 is {insert amount}.

Please make checks for prepayment amounts payable to the Town of Palm Beach, Florida, Attention: Finance Department, P. O. Box 2029, Palm Beach, Florida 33480. Please be sure to either write the parcel number (shown at the top of this letter) on your check or return this letter with your payment.

Assessment records and copies of applicable Ordinances and Resolutions passed by the Town Council are on file at the offices of the Town Manager, located at 360 South County Road, Palm Beach, Florida. The Town also imposed an annual maintenance assessment to cover those costs associated with ongoing maintenance of the Peruvian Avenue Improvement Project. The maintenance assessments will be imposed annually and are not subject to prepayment.

TOWN OF PALM BEACH, FLORIDA

RESOLUTION NO. 149-2014

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 2014-2015 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, 2014, and ending September 30, 2015.

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 17, 2014, 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 9th day of September 2014.

Gail L. Coniglio, Mayor

Robert N. Wildrick, Town Council President

William J. Diamond, Council President Pro Tem

Richard M. Kleid, Town Council Member

ATTEST:

Michael J. Pucillo, Town Council Member

Susan A. Owens, MMC, Town Clerk

Penelope D. Townsend, Town Council Member

**BUDGET SUMMARY
TOWN OF PALM BEACH - FISCAL YEAR 2014-2015**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF PALM BEACH
ARE 2.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

General Fund 3.4058

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTER- PRISE FUND	INTERNAL SERVICE FUND	TRUST FUND	TOTAL ALL FUNDS	
ESTIMATED REVENUES								
Taxes:	Millage per \$1,000							
Ad Val Taxes - Operating	3.4058	\$43,424,300	\$0	\$0	\$0	\$0	\$0	\$43,424,300
Sales and Use Taxes		7,937,500	0	0	0	0	0	7,937,500
Licenses and Permits		6,835,600	0	0	0	0	0	6,835,600
Intergovernmental Revenue		1,079,750	0	850,000	0	0	0	1,929,750
Charges for Services		3,573,600	0	0	5,253,400	6,649,102	0	15,476,102
Fines and Forfeitures		1,210,000	0	0	0	0	0	1,210,000
Contributions		0	0	0	0	0	7,470,852	7,470,852
Special Assessments		0	775,000	222,925	0	0	0	997,925
Interest		578,694	1,500	245,370	6,400	121,500	18,550,000	19,503,464
Miscellaneous		221,000	0	10,000	0	30,000	750,000	1,011,000
TOTAL SOURCES	\$64,860,444	\$776,500	\$1,328,295	\$5,259,800	\$6,800,602	\$26,770,852	\$105,796,493	
Transfers In	885,000	7,036,813	6,002,000	0	1,925,362	1,577,000	17,426,175	
Fund Balances/Reserves/Net Assets	1,549,900	187,612	66,552,040	453,821	6,370,816	0	75,114,189	
TOTAL REVENUES, TRANSFERS & BALANCES	\$67,295,344	\$8,000,925	\$73,882,335	\$5,713,621	\$15,096,780	\$28,347,852	\$198,336,857	
EXPENDITURES								
General Government	\$9,999,193	\$0	\$0	\$0	\$12,598,552	\$20,407,369	\$43,005,114	
Public Safety	27,096,825	0	0	0	0	0	27,096,825	
Physical Environment	11,913,578	0	72,922,522	0	0	0	84,836,100	
Transportation	1,027,957	0	0	0	0	0	1,027,957	
Culture and Recreation	1,878,429	0	0	4,626,421	0	0	6,504,850	
Principal Retirement	0	2,260,000	0	0	0	0	2,260,000	
Interest and Fees	0	5,739,925	0	0	0	0	5,739,925	
TOTAL EXPENDITURES	\$51,915,982	\$7,999,925	\$72,922,522	\$4,626,421	\$12,598,552	\$20,407,369	\$170,470,771	
Transfers Out	15,379,362	0	959,613	1,087,200	2,498,228	0	19,924,403	
Fund Balances/Reserves/Net Assets	0	1,000	200	0	0	7,940,483	7,941,683	
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES	\$67,295,344	\$8,000,925	\$73,882,335	\$5,713,621	\$15,096,780	\$28,347,852	\$198,336,857	

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