

# Town of Palm Beach First Public Hearing

Fiscal Year 2013-2014



# TOWN OF PALM BEACH

Information for First Public Hearing on: September 10, 2013

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To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Jane Struder, Finance Director

Re: Proposed Fiscal Year 2014 Tentative Budget and Millage Rate  
First Public Hearing on September 10, 2013, at 5:01PM.

Date: August 30, 2013

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## **STAFF RECOMMENDATION**

Staff is recommending that the Town Council adopt attached Resolution No. 157-2013 and Resolution No. 162-2013 to adopt the tentative millage rate and budget at the public hearing on the evening of September 10, 2013. In addition, staff is recommending that the Town Council adopt Resolution No. 158-2013 for the assessments for commercial solid waste services, Resolution No. 159-2013 for the assessments for the Worth Avenue Commercial District improvement project, Resolution No. 160-2013 for the assessments for the Via Fontana Assessment project, and Resolution No. 161-2013 for the Everglades Island Assessment project.

## **GENERAL INFORMATION**

Since the July 11, 2013, Special Town Council Meeting, changes have been made to the proposed budgets for the General Fund, Debt Service Fund, Recreation Enterprise Fund, Equipment Replacement Fund, Coastal Protection Fund and other funds. The changes are summarized below.

- The General Fund and other fund budgets have been increased for the discretionary Employer DC Contribution (\$587,902) approved by the Town Council.
- The General Fund budget and Debt Service Budget have been increased for the estimated debt service for the ACIP/Bondable Coastal Bond (\$2,600,000).
- The General Fund surplus transfer to the Coastal Protection Fund (\$1,459,194) was eliminated.
- The Recreation Enterprise Fund budget has been increased by \$184,439. The increase is due to the addition of the discretionary Employer DC Contribution (\$34,439) mentioned above, \$100,000 for various repairs to the shore power electrical conduit at the Town Docks and \$50,000 for various repairs and non-routine maintenance at the Par 3 Golf Course. The attached memorandum from Jay

Boodheshwar, Director of Recreation and Special Projects, describes the details of the Town Docks and Par 3 increase.

- The Equipment Replacement Fund has been adjusted to reflect Town Council's approval to transfer excess reserves from the ERF to the Coastal Protection Fund for Coastal Projects. The amount of the transfer between the funds is \$2,858,913.

The above changes increase the total General Fund budget to \$65,326,493, which is 9.4% higher than FY13. Exhibits are attached showing the updated FY14 General Fund budget, Recreation Enterprise Fund budget, and a FY14 Budget Summary for all funds.

At the July 12<sup>th</sup> Special Town Council meeting, the Town Council approved a proposed millage rate of 3.2512 for the TRIM notices. With the above noted changes the operating millage rate has been reduced and is proposed to be 3.2401 which is .34% less than the FY13 adopted millage rate of 3.2512 and is 4.57% higher than the "rolled back" millage rate of 3.0985.

**Reminder:**

**Second Public Hearing: Wednesday, September 18, 2013 - 5:01 P.M.**

**ATTACHMENTS**

- Memorandum from Jay Boodheshwar, Director of Recreation and Special Projects
- Agenda
- Exhibits
- Resolution No. 157-2013
- Resolution No. 158-2013
- Resolution No. 159-2013
- Resolution No. 160-2013
- Resolution No. 161-2013
- Resolution No. 162-2013

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

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2013

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To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Jay Boodheshwar, Director of Recreation and Special Projects

Re: Addition to FY2014 Recreation Enterprise Fund Budget

Date: August 29, 2013

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## **STAFF RECOMMENDATION**

Staff recommends Town Council approve the addition of \$150,000 to the Recreation Enterprise Fund (REF) FY2014 capital budget for various maintenance and repair projects at the Town Docks and Par 3 Golf Course.

## **GENERAL INFORMATION**

Of the additional \$150,000 requested for the FY14 REF budget, \$100,000 will be used for various repairs to the shore power electrical conduit at the Town Docks and \$50,000 will be used for various repairs and non-routine maintenance at the Par 3 Golf Course.

During this past summer's electrical upgrade project at the Australian Dock, staff and our consulting engineer noticed there were multiple sections of the electrical conduit that were broken, loose, and/or missing hangers. Staff decided to fully assess and quantify the damage of the conduit (which are attached to the underside of the dock), as well as the conduit at the Peruvian and Brazilian docks, so lasting repairs could be made. The assessment was absorbed in the FY13 budget, but repairs were not included in the proposed FY14 budget as they were unknown at the time. The assessment was recently completed and a cost estimate of \$100,000 was provided by the consulting engineer. These repairs should be made as soon as possible to avoid conduit collapse and interruption of shore power to our customers.

Regarding repairs and non-routine maintenance at the Par 3 Golf Course, staff is requesting the expenditure of \$50,000 from the golf course's maintenance & improvement fund in the FY14 budget to address several items in conjunction with the timeline for completing the new clubhouse. During the FY14 budget development process, staff did not include the items we would now like to complete, as we felt at the time we could hold off another year. Because of the higher level of activity and attention to the Par 3 we expect in the upcoming season, we feel the following items should be completed now to ensure all of our structures are in proper working condition and represent the high standards of the Town. The projects we would like to complete include repair of the roof, replacement of various doors, and painting of the maintenance building, as well as painting and screening of the current pro-shop.

## **FUNDING/FISCAL IMPACT**

At the end of FY12, the net balance in the REF was \$3,697,167, of which \$2,395,723 has been set aside in the Dock Replacement Reserve. Of the \$1,301,444 remaining, the Par 3 Golf Course Maintenance and Improvement (M&I) Fund had a balance of \$162,138. Therefore, there is sufficient funding available for the additional appropriation request.

c: Jane Struder, Director of Finance  
Rod Gardiner, Assistant Recreation Director  
Michael Horn, Dockmaster  
Tony Chateauvert, Golf Manager



# TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE -  
SUBJECT TO  
REVISION

## SPECIAL TOWN COUNCIL MEETING

### AGENDA

#### TOWN COUNCIL CHAMBERS

**TUESDAY, SEPTEMBER 10, 2013**

**5:01 PM**

#### **WELCOME!**

The progress of this meeting may be monitored by visiting the Town's website ([www.townofpalmbeach.com](http://www.townofpalmbeach.com)), selecting the "Your Government" and then selecting "Audio (Live and Archived)." 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.

- I. CALL TO ORDER AND ROLL CALL
  - a. Mayor Gail L. Coniglio
  - b. David A. Rosow, President
  - c. Robert N. Wildrick, President Pro Tem
  - d. William J. Diamond
  - e. Richard M. Kleid
  - f. Michael J. Pucillo
  
- II. PLEDGE OF ALLEGIANCE
  
- III. APPROVAL OF AGENDA
  
- IV. PUBLIC HEARING ON PROPOSED MILLAGE RATE, TENTATIVE FY13 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 FY14.
  - 1. RESOLUTION NO. 157-2013 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 2013-2014 Fiscal Year.
  
- F. Non-Ad Valorem Assessments
  - 1. Commercial Solid Waste Fee Assessments  
[H. Paul Brazil, Director of Public Works]
    - a. RESOLUTION NO. 158-2013 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. 159-2013 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. 160-2013 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; Providing Authority and Definitions; Amending the Initial Assessment Resolution;

Approving the Updated Assessment Rolls; 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. 161-2013 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; Providing Authority and Definitions; Amending the Initial Assessment Resolution; Approving the Assessment Roll; Providing for the Imposition of the Assessments to Fund the Underground Utility Improvements within the Everglades Island Assessment Area; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing 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 FY14.

1. RESOLUTION NO. 162-2013 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 2013-2014 Fiscal Year.

H. Second and Final Public Hearing to Adopt the Final Millage Rate and Budgets will be on Wednesday, September 18, 2013 at 5:01 p.m., in the Town of Palm Beach Council Chambers.

V. ANY OTHER MATTERS

VI. ADJOURNMENT

**PLEASE TAKE NOTE:**

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.

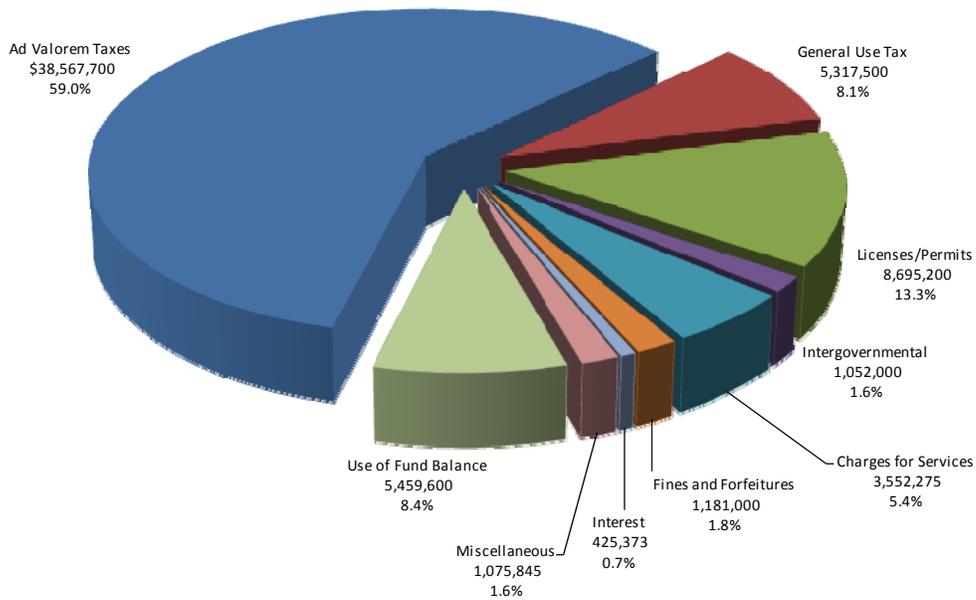
## FY 14 Budget Summary by Fund Type, Revenues and Expenditures

	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
<b>Revenues</b>							
Ad Valorem Taxes	\$38,567,700	\$0	\$0	\$0	\$0	\$0	\$38,567,700
Non Ad Valorem Taxes	7,367,500	0	0	0	0	0	7,367,500
Licenses and Permits	6,588,200	0	0	0	0	0	6,588,200
Intergovernmental	1,052,000	0	1,000,000	0	0	0	2,052,000
Charges for Services	3,552,275	0	0	4,981,300	6,751,500	0	15,285,075
Fines and Forfeitures	1,181,000	0	0	0	0	0	1,181,000
Bond/Loan Proceeds	0	0	11,960,000	0	0	0	11,960,000
Contributions	0	0	0	0	0	7,171,638	7,171,638
Interest Earnings	425,373	1,000	76,400	3,100	68,500	15,919,169	16,493,542
Miscellaneous	247,845	0	10,000	0	30,000	930,690	1,218,535
Special Assessments	0	775,000	273,261	0	0	0	1,048,261
Interfund Transfers	885,000	6,254,863	10,283,913	0	1,876,000	1,506,000	20,805,776
<b>Subtotal</b>	<b>59,866,893</b>	<b>7,030,863</b>	<b>23,603,574</b>	<b>4,984,400</b>	<b>8,726,000</b>	<b>25,527,497</b>	<b>129,739,227</b>
Appropriations from							
Fund Balance	5,459,600	4,200	24,030,534	420,207	13,884,776	3,247	43,802,564
<b>Total Revenues</b>	<b>\$65,326,493</b>	<b>\$7,035,063</b>	<b>\$47,634,108</b>	<b>\$5,404,607</b>	<b>\$22,610,776</b>	<b>\$25,530,744</b>	<b>\$173,541,791</b>
<b>Expenditures</b>							
Salaries and Wages	\$24,273,881	\$0	\$0	\$1,297,374	\$140,824	\$97,397	\$25,809,476
Employee Benefits	13,082,570	0	0	542,313	5,099,727	2,512,747	21,237,357
Contractual	8,417,843	0	211,125	1,379,400	1,626,943	18,279,100	29,914,411
Commodities	1,701,960	0	0	246,900	4,855	300	1,954,015
Capital Outlay	132,645	0	33,532,165	80,200	3,010,895	0	36,755,905
Depreciation	1,877,935	0	0	597,900	1,600	0	2,477,435
Debt Service	0	6,993,700	0	0	0	0	6,993,700
Interfund Transfers	14,682,000	0	253,563	1,011,300	8,725,932	0	24,672,795
Other	1,157,659	11,500	205,000	249,220	4,000,000	0	5,623,379
<b>Subtotal</b>	<b>65,326,493</b>	<b>7,005,200</b>	<b>34,201,853</b>	<b>5,404,607</b>	<b>22,610,776</b>	<b>20,889,544</b>	<b>155,438,473</b>
Transfer to Fund							
Balance/Retained Earnings	0	29,863	13,432,255	0	0	4,641,200	18,103,318
<b>Total Expenditures</b>	<b>\$65,326,493</b>	<b>\$7,035,063</b>	<b>\$47,634,108</b>	<b>\$5,404,607</b>	<b>\$22,610,776</b>	<b>\$25,530,744</b>	<b>\$173,541,791</b>
<b>Financial Ratios</b>							
	General	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Total
Ad Valorem Taxes as percentage of total fund budget	59.04%	0.00%	0.00%	0.00%	0.00%	0.00%	22.22%
Ad Valorem Taxes per capita (8,358 population)	\$4,614	\$0	\$0	\$0	\$0	\$0	\$4,614
Total expenditures per capita (8,358 population)	\$7,816	\$842	\$5,699	\$647	\$2,705	\$3,055	\$20,764
Personnel as a percentage of the total budget	37.16%	0.00%	0.00%	24.00%	0.62%	0.38%	14.87%
Capital expenditures as percentage of total fund budget	0.20%	0.00%	70.40%	1.48%	13.32%	0.00%	21.18%
Capital expenditures per capita (8,358 population)	\$16	\$0	\$4,012	\$10	\$360	\$0	\$4,398

**Town of Palm Beach, Florida**  
**General Fund Revenues and Expenditures**  
**Budget Comparison**  
**Fiscal Years 2013 - 2014**

	<b>Budget FY2013</b>	<b>Proposed Budget FY2014</b>	<b>FY13 vs. FY14 \$ Difference</b>	<b>FY13 vs. FY14 % Change</b>
<b>Revenues</b>				
Ad Valorem Taxes	\$36,865,400	\$38,567,700	\$1,702,300	4.6%
Non Ad Valorem Taxes	7,477,500	7,367,500	-\$110,000	-1.5%
Licenses & Permits	6,264,300	6,588,200	\$323,900	5.2%
Intergovernmental	1,020,450	1,052,000	\$31,550	3.1%
Charges for Services	3,652,116	3,552,275	-\$99,841	-2.7%
Fines and Forfeitures	1,299,000	1,181,000	-\$118,000	-9.1%
Investment Earnings	900,500	425,373	-\$475,127	-52.8%
Miscellaneous Revenues	189,981	247,845	\$57,864	30.5%
Interfund Transfers	885,000	885,000	\$0	0.0%
Transfer from CIP	0	0	\$0	100.0%
Transfer From Fund Balance	1,157,033	5,459,600	\$4,302,567	371.9%
<b>Total Revenues</b>	<b>\$59,711,280</b>	<b>\$65,326,493</b>	<b>\$5,615,213</b>	<b>9.4%</b>
<b>Expenditures</b>				
<b>Department</b>				
Legislative	\$95,600	\$95,600	\$0	0.0%
General Government	445,153	733,300	\$288,147	64.7%
Town Manager	741,371	777,669	\$36,298	4.9%
Advice and Litigation	468,915	518,915	\$50,000	10.7%
Human Resources	679,988	710,293	\$30,305	4.5%
Information Systems	1,822,385	1,867,798	\$45,413	2.5%
Finance	1,882,423	1,956,080	\$73,657	3.9%
Planning/Building/Zoning	3,600,142	3,716,581	\$116,439	3.2%
Library	288,989	297,659	\$8,670	3.0%
Fire-Rescue	10,652,190	11,031,311	\$379,121	3.6%
Police	12,885,527	13,507,634	\$622,107	4.8%
Emergency Management	47,950	47,950	\$0	0.0%
Public Works	14,330,768	14,523,703	\$192,935	1.3%
Contingency	843,000	860,000	\$17,000	2.0%
Transfer to Other Funds	10,926,879	14,682,000	\$3,755,121	34.4%
<b>Total Expenditures</b>	<b>\$59,711,280</b>	<b>\$65,326,493</b>	<b>\$5,615,213</b>	<b>9.4%</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>		

Revenues by Type



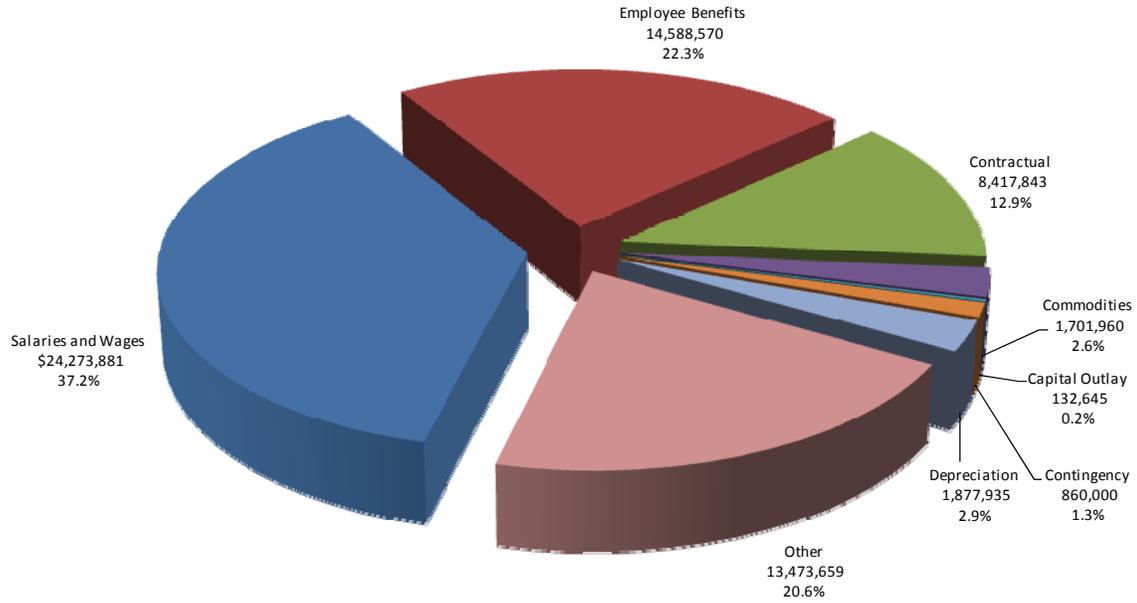
Ad Valorem Taxes	\$ 38,567,700
General Use Tax	5,317,500
Licenses/Permits	8,695,200
Intergovernmental	1,052,000
Charges for Services	3,552,275
Fines and Forfeitures	1,181,000
Interest	425,373
Miscellaneous	1,075,845
Use of Fund Balance	5,459,600
	\$ 65,326,493

Title	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget	% Variance	% of Total Budget
<b>Ad Valorem Taxes</b>							
Current Ad Valorem Taxes	36,634,834	36,636,311	36,865,400	37,234,054	38,567,700	4.62%	59.04%
Back Taxes	509	26,605	-	-	-	0.00%	0.00%
	36,635,343	36,662,916	36,865,400	37,234,054	38,567,700	4.62%	59.04%
<b>Sales, Use and Fuel Taxes</b>							
1-6 Cents Local Opt Fuel Tax	205,708	204,905	210,000	200,000	210,000	0.00%	0.32%
1-5 Cents Local Opt Fuel Tax	96,192	96,335	100,000	95,000	100,000	0.00%	0.15%
	301,900	301,240	310,000	295,000	310,000	0.00%	0.47%
<b>Utility Services Taxes</b>							
Electricity Utility	2,172,820	2,221,874	2,200,000	2,200,000	2,200,000	0.00%	3.37%
Simplified Telecom Tax	1,178,518	1,142,166	1,200,000	1,200,000	1,200,000	0.00%	1.84%
Water Utility	1,287,923	1,368,085	1,300,000	1,450,000	1,350,000	3.85%	2.07%
Gas Utility	248,209	232,124	250,000	250,000	250,000	0.00%	0.38%
Propane Utility	5,186	9,384	7,500	7,500	7,500	0.00%	0.01%
	4,892,656	4,973,633	4,957,500	5,107,500	5,007,500	1.01%	7.67%
<b>Business Tax Receipts</b>							
Business Tax Receipts	669,901	654,084	600,000	600,000	640,500	6.75%	0.98%
Business Tax Receipt Penalties	24,472	15,011	25,000	25,000	25,000	0.00%	0.04%
	694,373	669,095	625,000	625,000	665,500	6.48%	1.02%
<b>Building Permits</b>							
Building	3,650,107	3,773,399	3,800,000	3,800,000	4,000,000	5.26%	6.12%
Radon Gas	8	-	100	100	-	-100.00%	0.00%
Electrical	403,138	353,235	275,000	300,000	300,000	9.09%	0.46%
Plumbing	234,801	200,456	175,000	175,000	175,000	0.00%	0.27%
Permit Processing	11,329	29,517	15,000	20,000	20,000	33.33%	0.03%
Permit Penalty	34,608	4,118	10,000	30,000	25,000	150.00%	0.04%
Except/Var. App.	206,689	170,300	150,000	150,000	150,000	0.00%	0.23%
Consultants Fees	24,960	19,353	20,000	10,000	20,000	0.00%	0.03%
Special Plan Review Fee	329,005	347,650	275,000	310,000	275,000	0.00%	0.42%
Reinspection Fees	3,975	1,950	5,000	3,500	3,500	-30.00%	0.01%
Special Detail - PZB	860	3,495	5,000	3,000	-	-100.00%	0.00%
Abandonments	-	-	1,000	-	-	-100.00%	0.00%
Architectural Fees	112,478	129,743	110,000	120,000	110,000	0.00%	0.17%
Landmarks Submittal	20,600	19,150	15,000	20,000	20,000	33.33%	0.03%
Tax Abatement Program	-	-	1,200	-	1,200	0.00%	0.00%
Mechanical Permits	366,844	267,869	250,000	300,000	300,000	20.00%	0.46%
Contractor Registration Fee	11,895	11,954	10,000	10,000	10,000	0.00%	0.02%
Landscape Permit	-	5,046	50,000	5,000	5,000	-90.00%	0.01%
Miscellaneous Permit Fees	3,438	-	-	-	-	0.00%	0.00%
Building Permit Search Fee	16,525	20,150	15,000	20,000	20,000	33.33%	0.03%
Dune Vegetation Fee	1,550	-	1,000	-	1,000	0.00%	0.00%
Permit Revision Fee	102,700	157,525	150,000	200,000	175,000	16.67%	0.27%
	5,535,510	5,514,910	5,333,300	5,476,600	5,610,700	5.20%	8.59%
<b>Franchise Fees</b>							
Electricity Franchise	2,060,500	1,900,717	2,050,000	1,900,000	1,900,000	-7.32%	2.91%
Gas Franchise	144,219	139,727	160,000	150,000	150,000	-6.25%	0.23%
	2,204,719	2,040,444	2,210,000	2,050,000	2,050,000	-7.24%	3.14%
<b>Other Licenses, Fees and Permits</b>							
Right Of Way Permits	129,272	264,297	200,000	250,000	250,000	25.00%	0.38%
Gainesville Plan	5,280	12,210	10,000	15,000	15,000	50.00%	0.02%
Arlington Plan	11,235	22,215	20,000	35,000	35,000	75.00%	0.05%
Taxi Permits	-	5,400	3,500	1,500	1,500	-57.14%	0.00%
Flood Plain Management Permit Fee	6,375	9,450	10,000	10,000	10,000	0.00%	0.02%
Newsrack Enclosure Admin Fee	500	630	500	500	500	0.00%	0.00%
Charitable Solicitations Fee	53,590	45,380	55,000	45,000	50,000	-9.09%	0.08%
Charitable Solicit. Adv. Fee	460	-	-	-	-	0.00%	0.00%
Char Solit Late Filing Fee	6,785	5,835	7,000	7,000	7,000	0.00%	0.01%
	213,497	365,417	306,000	364,000	369,000	20.59%	0.56%
<b>Federal Grants</b>							
Bullet Proof Vests Grant	13,239	8,073	3,850	3,861	7,000	81.82%	0.01%
Fdle Justice Assistance Grant	1,426	-	-	-	-	0.00%	0.00%
Fema Grant - Fire-Rescue	206,150	-	-	-	-	0.00%	0.00%
	220,815	8,073	3,850	3,861	7,000	81.82%	0.01%

Title	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget	% Variance	% of Total Budget
<b>State Shared Revenues</b>							
State Revenue Sharing	272,936	231,764	250,000	250,000	250,000	0.00%	0.38%
Alcoholic Beverage Lic	20,564	25,247	20,600	25,000	25,000	21.36%	0.04%
Local Govt. Sales Tax	611,700	546,021	580,000	580,000	580,000	0.00%	0.89%
Fire Supplemental Compensation	34,026	32,741	33,000	30,000	33,000	0.00%	0.05%
911 Equip Reimbursement	116,842	115,965	100,000	100,000	100,000	0.00%	0.15%
Seized Tag	2,033	2,650	3,000	3,000	3,000	0.00%	0.00%
Fuel Tax Refund	10,667	12,392	10,000	10,000	10,000	0.00%	0.02%
	1,068,768	966,780	996,600	998,000	1,001,000	0.44%	1.53%
<b>Grants From Other Local Units</b>							
Ems Grant - Palm Beach County	-	55,799	-	-	14,000	100.00%	0.02%
	-	55,799	-	-	14,000	100.00%	0.02%
<b>Shared Revenues-Other Local Units</b>							
County Occ. Licenses	19,966	20,781	20,000	15,000	15,000	-25.00%	0.02%
\$12.50 Citation Monies	9,570	-	-	25,522	15,000	100.00%	0.02%
	29,536	20,781	20,000	40,522	30,000	50.00%	0.05%
<b>Public Safety</b>							
Special Assignment Ot - Other	630,086	1,078,853	700,000	650,000	650,000	-7.14%	1.00%
Police Id Cards	21,692	17,564	20,000	20,000	20,000	0.00%	0.03%
Burglar Alarm False Alarm Fees	68,051	77,490	75,000	75,000	75,000	0.00%	0.11%
Burglar Alarm Registration Fee	46,588	46,873	55,000	50,000	50,000	-9.09%	0.08%
Burglar Alarm - Penalties	5,710	3,671	-	5,000	5,000	100.00%	0.01%
Burglar Alarm - Direct Connect	5,892	6,729	6,000	6,000	6,000	0.00%	0.01%
Valet Parking Permit	10,200	10,850	6,000	10,000	10,000	66.67%	0.02%
Tent Permits	7,725	7,982	7,000	25,000	10,000	42.86%	0.02%
Special Detail-Fire	53,681	31,773	47,000	40,000	45,000	-4.26%	0.07%
Fire Prev Bonfires	3,600	4,800	4,000	4,000	4,000	0.00%	0.01%
Fire Prev Fire Hydrant	825	-	500	500	500	0.00%	0.00%
Fire Prev Hot Work	31,481	54,228	25,000	35,000	35,000	40.00%	0.05%
Fire Prev Public Assembly	1,311	1,711	2,700	2,000	2,000	-25.93%	0.00%
False Fire Alarms	4,750	15,555	7,500	10,000	10,000	33.33%	0.02%
Fire Prev Fireworks	9,080	20,000	12,000	12,000	12,000	0.00%	0.02%
Bldg. Insp. Fund Fees	7,789	7,209	4,000	7,000	7,000	75.00%	0.01%
Radon Gas	6,958	7,205	4,000	7,000	7,000	75.00%	0.01%
Fire Prev Technical Fire Insp	36,588	42,389	40,000	40,000	40,000	0.00%	0.06%
Fire Prev Annual Ins Fee	116,806	88,976	117,000	117,000	120,000	2.56%	0.18%
Ems Transport Fees	350,847	477,169	450,000	375,000	400,000	-11.11%	0.61%
	1,419,660	2,001,027	1,582,700	1,490,500	1,508,500	-4.69%	2.31%
<b>Physical Environment</b>							
Special Solid Waste	8,462	8,735	10,000	10,000	10,000	0.00%	0.02%
Solid Waste	893,395	981,859	912,037	900,000	920,000	0.87%	1.41%
Comp. Garbage Collection Fee	228,815	223,714	246,529	250,000	253,925	3.00%	0.39%
SWA Recycling Revenue	82,049	41,368	45,000	25,000	30,000	-33.33%	0.05%
Easement Acquisition	3,000	-	-	-	-	0.00%	0.00%
Historic Speciman Tree Fee	3,315	4,641	4,000	5,000	5,000	25.00%	0.01%
	1,219,036	1,260,317	1,217,566	1,190,000	1,218,925	0.11%	1.87%
<b>Transportation</b>							
Prkg Meter Royal Palm Way Lot	10,788	12,412	11,000	12,000	12,000	9.09%	0.02%
Prkg Meter Ocean Front	475,210	445,625	475,000	450,000	475,000	0.00%	0.73%
Prkg Meter Lake Front	58,376	14,004	20,000	17,000	15,000	-25.00%	0.02%
Prkg Meter Phipps Ocean Front	90,604	50,353	50,000	30,000	45,000	-10.00%	0.07%
Prkg Meter Peruvian	90,016	89,729	90,000	95,000	90,000	0.00%	0.14%
Prkg Meter Bradley Place	10,344	4,776	10,000	6,000	6,000	-40.00%	0.01%
Parking Meter Royal Palm Way	33,281	25,813	25,000	30,000	31,000	24.00%	0.05%
Other Parking Placard Programs	11,825	138,205	130,000	110,000	115,000	-11.54%	0.18%
	780,444	780,917	811,000	750,000	789,000	-2.71%	1.21%
<b>Other Charges for Services</b>							
Bldg/Elec/Plumbing Code Sales	-	-	100	-	-	-100.00%	0.00%
Map/Sales Code	-	-	100	-	-	-100.00%	0.00%
Certification Copy	633	703	500	700	700	40.00%	0.00%
Misc Copies	6,673	3,714	5,000	5,000	5,000	0.00%	0.01%
Meeting Tapes Sales	140	22	150	150	150	0.00%	0.00%
Lien Search Fee	23,909	27,510	25,000	30,000	25,000	0.00%	0.04%
Microfiche/Scanned Documents	10,335	6,976	10,000	5,000	5,000	-50.00%	0.01%
Data Processing Services	938	75	-	-	-	0.00%	0.00%
	42,628	39,000	40,850	40,850	35,850	-12.24%	0.05%

Title	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget	% Variance	% of Total Budget
<b>Judgments and Fines</b>							
Fines - Other Parking	326,118	512,011	625,000	625,000	650,000	4.00%	1.00%
Fines - Parking Meters	93,987	75,030	120,000	50,000	75,000	-37.50%	0.11%
Row Parking Violation Fines	16,475	11,980	16,000	16,000	10,000	-37.50%	0.02%
Moving Violations	47,970	42,626	45,000	20,000	20,000	-55.56%	0.03%
Court Order Wade	-	634	-	-	-	0.00%	0.00%
Revenue/2nd \$ Funding	6,592	5,672	6,000	6,000	6,000	0.00%	0.01%
Boot Fees	29,750	29,370	30,000	15,000	25,000	-16.67%	0.04%
Penalty - Other Parking	133,561	148,863	190,000	150,000	160,000	-15.79%	0.24%
Penalty - Parking Meters	49,977	31,800	55,000	15,000	25,000	-54.55%	0.04%
	704,430	857,986	1,087,000	897,000	971,000	-10.67%	1.49%
<b>Violations of Local Ordinances</b>							
Code Compliance Fines	580,521	233,450	200,000	450,000	200,000	0.00%	0.31%
Code Compliance Admin Fee	12,275	15,000	12,000	10,000	10,000	-16.67%	0.02%
	592,796	248,450	212,000	460,000	210,000	-0.94%	0.32%
<b>Interest and Other Earnings</b>							
Interest - Checking	15,537	-	-	-	-	0.00%	0.00%
Fmivt Interest	360,474	266,266	750,000	250,000	299,873	-60.02%	0.46%
PFM/TD Bank Interest Income	33,055	137,408	100,000	60,000	75,000	-25.00%	0.11%
PFM/TD Bank Interest Income ECR	140	615	500	500	500	0.00%	0.00%
Investment Earnings/Ad Valorem	86,443	91,023	50,000	25,000	50,000	0.00%	0.08%
	495,649	495,312	900,500	335,500	425,373	-52.76%	0.65%
<b>Rents and Royalties</b>							
Room Rental Dep - South Fire	200	136	-	-	-	0.00%	0.00%
Vending Machine Commissions	199	-	500	500	500	0.00%	0.00%
Rooftop Lease	87,803	104,844	95,481	95,000	98,345	3.00%	0.15%
	88,202	104,980	95,981	95,500	98,845	2.98%	0.15%
<b>Disposition of Fixed Assets</b>							
Surplus Furn & Equipment	5,875	1,392	-	-	-	0.00%	0.00%
	5,875	1,392	-	-	-	0.00%	0.00%
<b>Other Miscellaneous Revenues</b>							
Insurance Proceeds	-	494,502	-	-	-	0.00%	0.00%
Kreusler Park Admin	55,017	(3,749)	-	-	-	0.00%	0.00%
State Highway Lighting Maint	71,243	71,242	70,000	70,000	70,000	0.00%	0.11%
Rebate For Town Towing	1,989	1,910	2,000	2,000	2,000	0.00%	0.00%
Control Pay Advance Revenue Share	1,790	838	2,000	-	-	-100.00%	0.00%
Miscellaneous Revenue	541,570	12,408	20,000	275,000	20,000	0.00%	0.03%
	671,609	577,151	94,000	347,000	92,000	-2.13%	0.14%
<b>Interfund Transfer</b>							
Use Of Fund Balance	-	-	4,956,588	1,157,033	5,459,600	10.15%	8.36%
Transfer From CIP	1,400,000	-	-	-	-	0.00%	0.00%
Interfd Transfer-Marina	614,000	800,000	885,000	885,000	885,000	0.00%	1.35%
Interfd Transfer - Golf	25,000	-	-	-	-	0.00%	0.00%
	2,039,000	800,000	5,841,588	2,042,033	6,344,600	8.61%	9.71%
	59,856,446	58,745,620	63,510,835	59,842,920	65,326,493	2.86%	100.00%

**Expenditures by Type**



Salaries and Wages	\$ 24,273,881
Employee Benefits	14,588,570
Contractual	8,417,843
Commodities	1,701,960
Capital Outlay	132,645
Contingency	860,000
Depreciation	1,877,935
Other	13,473,659
	\$ 65,326,493

Program		FY2012 Actual	FY2013 Budget	FY2013 Adjusted*	FY2013 Projected	FY2014 Budget	% Change	% of Total GF Budget
LEGISLATIVE	111	60,059	95,600	95,600	60,138	95,600	0.00%	0.15%
GENERAL GOVERNMENT	113	869,295	445,153	561,140	559,405	733,300	64.73%	1.12%
TOWN MANAGER'S OFFICE	121	700,242	741,371	741,371	739,271	777,669	4.90%	1.19%
ADVICE & LITIGATION	122	654,867	468,915	468,915	606,234	518,915	10.66%	0.79%
INFORMATION SYSTEMS	125	1,696,918	1,822,385	1,831,906	1,831,906	1,867,798	2.49%	2.86%
HUMAN RESOURCES	123	572,456	679,988	712,988	679,988	710,293	4.46%	1.09%
FINANCE								
Records Management	131	291,187	307,897	318,438	307,269	321,475	4.41%	0.49%
Financial Management	141	984,197	1,026,427	1,028,162	1,014,199	1,046,498	1.96%	1.60%
Purchasing	144	508,075	548,099	548,099	548,024	588,107	7.30%	0.90%
		1,783,459	1,882,423	1,894,699	1,869,492	1,956,080	3.91%	2.99%
PLANNING/ZONING/BUILDING								
Planning & Zoning	211	523,550	578,842	602,382	593,600	602,564	4.10%	0.92%
Permit Issuance	212	886,544	1,040,976	1,134,289	1,026,100	1,121,585	7.74%	1.72%
Inspection/Compliance	213	988,761	1,127,890	1,196,234	1,123,184	1,180,206	4.64%	1.81%
Landmarks Preservation	214	141,185	164,100	166,110	166,000	154,429	-5.89%	0.24%
Fire Prevention	215	367,614	371,803	371,809	373,248	343,404	-7.64%	0.53%
Code Enforcement	216	288,174	316,531	316,531	312,825	314,393	-0.68%	0.48%
		3,195,828	3,600,142	3,787,355	3,594,957	3,716,581	3.23%	5.69%
LIBRARY SERVICES	321	272,400	288,989	288,989	288,989	297,659	3.00%	0.46%
FIRE-RESCUE								
Fire Administration	411	626,683	640,658	640,658	641,620	613,971	-4.17%	0.94%
Operations	417	8,736,872	9,184,669	9,195,553	9,204,309	9,432,853	2.70%	14.44%
Training	418	269,365	263,737	263,737	262,974	293,282	11.20%	0.45%
Beach Rescue	432	486,678	563,126	563,126	564,750	691,205	22.74%	1.06%
		10,119,598	10,652,190	10,663,074	10,673,653	11,031,311	3.56%	16.89%
POLICE								
Administrative Management	421	865,128	888,949	888,949	883,076	909,067	2.26%	1.39%
Org Crime/Vice/Narcotics	422	580,000	648,926	648,926	604,402	719,968	10.95%	1.10%
Records Information Systems	423	168,679	189,312	189,312	187,699	200,482	5.90%	0.31%
Training/Per/Pub Enf	424	264,411	291,378	291,378	262,644	289,216	-0.74%	0.44%
Communications	425	1,240,745	1,400,743	1,400,743	1,303,146	1,473,608	5.20%	2.26%
Crime Scene/Evidence	426	214,819	227,978	227,978	202,588	193,674	-15.05%	0.30%
Patrol Services	428	7,452,845	7,666,145	7,672,155	7,083,763	8,099,264	5.65%	12.40%
Criminal Investigation	429	912,174	978,259	978,259	925,529	974,583	-0.38%	1.49%
Parking Control	430	562,984	593,837	593,837	515,431	647,772	9.08%	0.99%
		12,261,785	12,885,527	12,891,537	11,968,278	13,507,634	4.83%	20.68%
PUBLIC WORKS								
Administrative Management	511	821,638	905,013	905,013	903,913	985,360	8.88%	1.51%
Street Repair/Maintenance	521	323,450	374,290	395,426	394,649	345,706	-7.64%	0.53%
Traffic Control	523	215,344	227,235	232,986	228,769	264,997	16.62%	0.41%
Street Lighting	524	418,312	516,572	632,425	632,425	418,625	-18.96%	0.64%
Storm Sewer Maintenance	531	700,191	816,553	822,460	818,922	915,768	12.15%	1.40%
Sanitary Sewer Maintenance	532	1,204,507	1,346,356	1,346,356	1,346,775	1,354,768	0.62%	2.07%
Sanitary Sewer Treatment	533	1,408,809	1,920,100	2,760,500	2,637,400	1,600,000	-16.67%	2.45%
Residential Collection	541	812,292	899,831	899,831	899,431	982,889	9.23%	1.50%
Commercial Collection	542	893,489	963,567	963,567	963,567	1,004,756	4.27%	1.54%
Refuse Disposal	543	52,737	100,000	100,000	33,675	100,000	0.00%	0.15%
Yard Trash Collection	544	1,567,960	1,680,597	1,775,500	1,775,000	1,818,858	8.23%	2.78%
Recycling	545	263,493	292,788	292,788	292,788	266,977	-8.82%	0.41%
Beach Cleaning	546	86,574	106,927	106,927	106,927	107,115	0.18%	0.16%
Parks	551	1,002,934	1,199,590	1,231,894	1,230,544	1,346,113	12.21%	2.06%
Facilities Maintenance	554	890,341	988,436	1,072,448	1,072,353	1,047,768	6.00%	1.60%
Parking Meter Maint & Collections	558	160,716	176,261	189,441	189,434	175,536	-0.41%	0.27%
General Engineering Services	561	493,549	653,290	672,982	671,490	616,674	-5.60%	0.94%
Right of Way Inspections	565	100,110	139,263	139,263	139,263	152,881	9.78%	0.23%
Equip Operations/Maintenance	571	507,652	611,026	631,363	633,089	635,757	4.05%	0.97%
Coastal Management	581	355,085	413,073	807,812	775,674	383,155	-7.24%	0.59%
		12,279,183	14,330,768	15,978,982	15,746,088	14,523,703	1.35%	22.23%
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%	1.53%
Coastal Protection Fund (309)	611	3,960,000	2,765,099	4,765,099	4,765,099	4,200,000	51.89%	6.43%
Debt Service Fund (205)	612	3,500,000	3,500,000	3,500,000	3,500,000	6,100,000	74.29%	9.34%
Group Health Retirees (610)	621	1,493,000	1,769,000	1,769,000	1,769,000	1,506,000	-14.87%	2.31%
Risk-W/C, Liab, Prop (501)	622	1,791,507	1,892,780	1,892,780	1,892,780	1,876,000	-0.89%	2.87%
Employee Retirement Fund (600)	624	-	-	-	-	-	0.00%	0.00%
		11,744,507	10,926,879	12,926,879	12,926,879	14,682,000	34.37%	22.47%
EMERGENCY/DISASTER RESPONSE	710	21,572	47,950	50,636	48,700	47,950	0.00%	0.07%
CONTINGENT APPROPRIATIONS	711	-	843,000	616,765	-	860,000	2.02%	1.32%
General Operating Fund (001) Total		44,487,662	48,784,401	50,583,957	48,667,099	50,644,493	3.81%	77.53%
Transfers to Other Funds		11,744,507	10,926,879	12,926,879	12,926,879	14,682,000	34.37%	22.47%
<b>TOTAL GENERAL FUND</b>		<b>56,232,169</b>	<b>59,711,280</b>	<b>63,510,836</b>	<b>61,593,978</b>	<b>65,326,493</b>	<b>9.40%</b>	<b>100.00%</b>

\*FY13 Adjusted includes FY13 adopted budget plus purchase orders written against the FY12 budget but spent against the FY13 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**

	FY2011	FY2012	FY2013	FY2013	FY2014	%
	Actual	Actual	Budget	Projected	Budget	Change
<b>Revenues</b>						
Marina	2,776,210	2,925,226	3,237,500	3,004,600	3,189,000	-1.50%
Par 3	934,186	914,333	1,069,000	940,800	1,200,000	12.25%
Tennis	211,979	220,900	243,300	219,600	241,600	-0.70%
Recreation Center	354,811	338,837	355,000	339,100	350,700	-1.21%
Investment Earnings	26,922	13,211	16,500	3,100	3,100	-81.21%
Miscellaneous Revenue	31,672	3,006	2,250,000	3,055,000	-	-100.00%
<b>TOTALS</b>	<b>4,335,780</b>	<b>4,415,513</b>	<b>7,171,300</b>	<b>7,562,200</b>	<b>4,984,400</b>	<b>-30.50%</b>
<b>Expenses</b>						
Salaries and Wages	1,226,627	1,245,692	1,296,582	1,230,227	1,297,374	0.06%
Employee Benefits	625,654	424,518	478,478	478,963	542,314	13.34%
Contractual	1,022,442	1,037,479	1,148,650	1,139,827	1,379,400	20.09%
Commodities	204,215	215,396	231,700	238,547	246,900	6.56%
Capital Equipment	-	-	116,648	151,648	80,200	-31.25%
Other	-	-	-	-	-	0.00%
<b>TOTALS</b>	<b>3,078,938</b>	<b>2,923,085</b>	<b>3,272,058</b>	<b>3,239,212</b>	<b>3,546,188</b>	<b>8.38%</b>
Operating Revenues						
Over/(Under) Expenses	1,256,842	1,492,428	3,899,242	4,322,988	1,438,212	
Capital Expenses	(12,828)	(154,561)	(2,250,000)	(3,337,339)	-	
Depreciation	(529,972)	(523,507)	(515,000)	(515,000)	(597,900)	
Gain/(Loss) on disposal of fixed assets	(200)	-	-	-	-	
Transfer to General Fund	(764,338)	(800,000)	(885,000)	(885,000)	(885,000)	
Transfer to Debt Service	1	(124,238)	(128,000)	(128,000)	(126,300)	
Contingency	-	-	(235,600)	-	(249,220)	
<b>TOTAL REVENUES</b>						
<b>OVER/(UNDER) EXPENSES</b>	<b>(50,495)</b>	<b>(109,878)</b>	<b>(114,358)</b>	<b>(542,351)</b>	<b>(420,208)</b>	

	FY2011	FY2012	FY2013	FY2014
Full Time Equivalent Employees	27.480	25.710	18.575	18.553

## Change in FTEs:

- Reallocation of Public Works employees
- -.75 Equipment Operator
- +.75 Office Assistant I

**RESOLUTION NO. 157-2013**

**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 2013-2014 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, 2013, and ending September 30, 2014:

- 1) The millage rate for nonexempt taxable property within the Town of Palm Beach shall be 3.2401 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 4.57% more than the “rolled-back rate” of 3.0985 mills.

Section 3. The proposed millage rate adopted herein shall be subject to review and re-computation by the Town Council of the Town of Palm Beach prior to or at the time of adoption of the final budget for the Town following a public hearing to be conducted at 5:01 P.M., Wednesday, September 18, 2013, in the Town Council Chambers, 360 South County Road, Palm Beach, Florida.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of September 2013.

\_\_\_\_\_  
Gail L. Coniglio, Mayor

\_\_\_\_\_  
David A. Rosow, Town Council President

\_\_\_\_\_  
Robert N. Wildrick, President Pro Tem

\_\_\_\_\_  
William J. Diamond, Town Council Member

ATTEST:

\_\_\_\_\_  
Richard M. Kleid, Town Council Member

\_\_\_\_\_  
Susan A. Owens, MMC, Town Clerk

\_\_\_\_\_  
Michael J. Pucillo, Town Council Member

# TOWN OF PALM BEACH

## Information for Special Town Council Meeting on: September 10, 2013

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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. 158-2013**

Date: August 23, 2013

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### **STAFF RECOMMENDATION**

It is recommended that Town Council approve Resolution No.158-2013, establishing the Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection 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:

	<b>FY 2013</b>	<b>FY 2014</b>
1. Apartments	14.60	14.20/unit/month
2. Low Volume (5 day)	0.029	0.029/sq.ft./year
3. Medium Volume (5 day)	0.197	0.195/sq.ft./year
4. High Volume (5 day)	0.863	0.853/sq.ft./year
5. Low Volume (7 day)	0.033	0.032/sq.ft./year
6. Medium Volume (7 day)	0.221	0.220/sq.ft./year
7. High Volume (7 day)	0.965	0.958/sq.ft./year

We have notified the owners of the properties to be assessed of the public hearing that is scheduled for the September 10, 2013, 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. 158-2013 sets final rates so that we may calculate the final assessment for each property.

At the September 10, 2013, Special Town Council meeting, the Town Council will conduct a public hearing to receive testimony from our commercial customers. Town Council will also be asked to formally establish rates that will be included in the TRIM notice sent out by the County. This action is similar to establishing a tentative tax rate.

## **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. 158-2013 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  
Nancy Boyer, Office Manager and Public Works File, w/Attachment  
John C. Randolph, Town Attorney, w/Attachment

**RESOLUTION NO. 158-2013**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, 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 11, 2013, the Town Council adopted Resolution No. 117-2013, 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 10, 2013 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, 2013.

**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 2012.

(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 10th day of September, 2013.

\_\_\_\_\_  
Gail L. Coniglio, Mayor

\_\_\_\_\_  
David A. Rosow, Town Council President

\_\_\_\_\_  
Robert N. Wildrick, Council President Pro Tem

\_\_\_\_\_  
William J. Diamond, Town Council Member

ATTEST:

\_\_\_\_\_  
Richard M. Kleid, Town Council Member

\_\_\_\_\_  
Susan A. Owens, MMC, Town Clerk

\_\_\_\_\_  
Michael J. Pucillo, Town Council Member

**APPENDIX A**  
**PROOF OF PUBLICATION**

**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 re-imposing non-residential special assessments for the provision of commercial customer solid waste collection services throughout the town for the fiscal year beginning October 1, 2013.

The hearing will be held at 5:01 p.m. on September 18, 2013, in the Town of Palm Beach Town Council Chamber, Town Hall, 3400 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed proposal to be imposed and the special assessment to be affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 30 days of the notice.

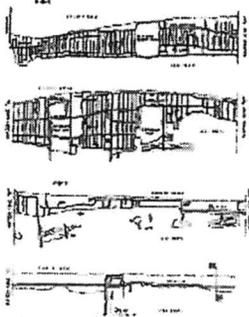
Pursuant to section 204.0165, Florida Statutes, if you decide to appeal or if a decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may need to appear at a public hearing or at a public meeting, including the testimony and evidence upon which the appeal is to be made. In accordance with the Amendment with District 1 Act, persons needing a specific accommodation to participate in the proceedings should contact the Town Manager's Office at (561) 838-5416, at least two (2) days prior to the date of the hearing. Hearing impaired persons can contact the hearing telephone number by contacting the Florida Relay Service at (800) 955-8770.

The assessment for each property will be based on, or in part on, the type of commercial customer designation assigned, including apartment, 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 2011 Waste Authority of Palm Beach County as they were assigned at the initiation of the assessment program at the time of the adoption of the 2011 Assessment Land Use Classification No. 23.92 and as amended by subsequent official resolutions of assessment or for other commercial proposal, assessed. A more specific description of the requirements and the method of computing the assessment for each parcel of property are set forth in the 2011 Assessment Land Use Classification No. 23.92 adopted by the Town Council on July 9, 2011, in accordance with the Public Resources Management Group, Inc. report dated June 14, 2010, the Preliminary Fee Schedule No. 117-2012, and the updated Assessment Bill for the preceding fiscal year are available for inspection at the office of the Director of Public Works, located at 951 Chokoloskee Road, West Palm Beach, Florida.

The assessment will be subject to the act referred to in the act which is to be made on November 2013, 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 lien 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) 838-5448, Monday through Friday between 9:30 a.m. and 5:00 p.m.

TOWN OF PALM BEACH GOVERNMENT SERVICES



Pub. Palm Beach Post August 18, 2013

Signed Nadia Vagedes  
[Signature]

Sworn to and subscribed before 08/23/2013.  
 Who is personally known to me.



LORNA M. FOER, Notary Public  
 In and for the State of Ohio  
 My Commission Expires July 4, 2015

TOWN OF PALM BEACH

**PROOF OF PUBLICATION**

STATE OF FLORIDA  
 COUNTY OF PALM BEACH

Before the undersigned authority personally appeared Nadia Vagedes, who on oath says that she is Call Center Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published at West Palm Beach in Palm Beach County, Florida; that the attached copy of advertising for a Notice

was published in said newspaper on  
 08/18/2013 and ended 08/18/2013

Affiant further says that the said The Post is a newspaper published at West Palm Beach, in said Palm Beach County, Florida, and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she/he has neither paid nor promised any person, firm or corporation any discount rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. Also published in Martin and St. Lucie Counties.

COMMERCIAL SOLID WASTE  
 Ad ID: 243536  
 Ad Cost: 700.00

**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 22, 2013, 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.

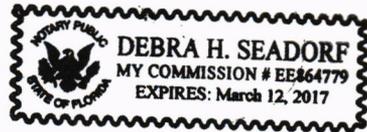
4. Additionally, in accordance with Chapter 92-264, Laws of Florida, I timely provided the information detailed in paragraph 2. above concerning the assessments to the Palm Beach County Property Appraiser for inclusion as a part of the notice of proposed property taxes under Section 200.069, Florida 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 27 day of August, 2013 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, 2013.

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 \_\_\_\_\_, 2013.

**TOWN OF PALM BEACH, FLORIDA**

By: \_\_\_\_\_  
Mayor

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

**APPENDIX D**  
**UPDATED ASSESSMENT ROLLS**

**Town of Palm Beach  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
FY 2014**

Property Control #	Service Address	Billing Description	Units	Rate	\$ Amount
50-43-43-03-02-000-0022-001	1338 N LAKE WAY	High Volume 7 days	7588	\$0.9580	\$7,269.30
50-43-43-03-02-000-0022-001	1338 N LAKE WAY	Medium Volume 7 days	13879	\$0.2200	\$3,053.38
50-43-43-10-00-001-0040-001	760 N OCEAN BL	High Volume 7 days	13035	\$0.9580	\$12,487.53
50-43-43-10-00-001-0040-001	760 N OCEAN BL	Medium Volume 5 days	54938	\$0.1950	\$10,712.91
50-43-43-10-04-000-0050-001	755 N COUNTY RD	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-10-04-000-0050-001	755 N COUNTY RD	High Volume 7 days	17481	\$0.9580	\$16,746.80
50-43-43-10-04-000-0050-001	755 N COUNTY RD	Medium Volume 5 days	35955	\$0.1950	\$7,011.23
50-43-43-14-00-002-0060-001	138 ROOT TR	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-14-10-003-0042-001	127 ROOT TR	Apartment (per unit/month)	9	\$14.2000	\$1,533.60
50-43-43-14-10-004-0010-001	190 N COUNTY RD	Low Volume 7 days	9457	\$0.0320	\$302.62
50-43-43-14-10-004-0010-001	190 N COUNTY RD	Medium Volume 5 days	19194	\$0.1950	\$3,742.83
50-43-43-14-10-004-0130-001	250 SEMINOLE AVE	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-14-10-004-0130-001	250 SEMINOLE AVE	Medium Volume 5 days	3568	\$0.1950	\$695.76
50-43-43-14-10-004-0140-001	256 SEMINOLE AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-14-10-004-0150-001	258 SEMINOLE AV	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-14-10-004-0170-001	264 SEMINOLE AVE	Apartment (per unit/month)	11	\$14.2000	\$1,874.40
50-43-43-14-10-004-0190-001	191 BRADLEY PL	High Volume 7 days	4242	\$0.9580	\$4,063.84
50-43-43-14-10-004-0190-001	191 BRADLEY PL	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-14-10-005-0440-001	219 SEMINOLE AV	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-14-10-005-0470-001	201 SEMINOLE AVE	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-14-12-000-0082-001	155 ROOT TR	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-14-12-000-0140-001	183 N COUNTY RD	Medium Volume 5 days	3279	\$0.1950	\$639.41
50-43-43-14-13-000-0010-001	165 N COUNTY RD	Medium Volume 5 days	15371	\$0.1950	\$2,997.35
50-43-43-14-14-000-0071-001	120 CASA BENDITA	Medium Volume 5 days	1225	\$0.1950	\$238.88
50-43-43-14-14-000-0071-001	120 CASA BENDITA	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-14-21-002-0010-001	100 SUNRISE AVE	Medium Volume 5 days	1184	\$0.1950	\$230.88
50-43-43-14-21-002-0030-001	100 SUNRISE AVE	Medium Volume 7 Days	7640	\$0.2200	\$1,680.80
50-43-43-14-21-002-0030-001	100 SUNRISE AVE	High Volume 7 days	2861	\$0.9580	\$2,740.84
50-43-43-14-21-002-0040-001	100 SUNRISE AVE	Medium Volume 5 days	550	\$0.1950	\$107.25
50-43-43-14-21-002-0060-001	100 SUNRISE AV	Medium Volume 5 days	384	\$0.1950	\$74.88
50-43-43-14-29-004-0000-001	201 VIA LAS BRISAS	Medium Volume 5 days	1100	\$0.1950	\$214.50
50-43-43-15-03-000-0051-001	241 BRADLEY PL	Medium Volume 5 days	3798	\$0.1950	\$740.61

**Town of Palm Beach  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
FY 2014**

Property Control #	Service Address	Billing Description	Units	Rate	\$ Amount
50-43-43-15-03-000-0180-001	246 ATLANTIC AVE	Apartment (per unit/month)	4	\$14.2000	\$681.60
50-43-43-15-03-000-0491-001	221 ATLANTIC AVE	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-15-03-000-0610-001	245 ATLANTIC AVE	Apartment (per unit/month)	4	\$14.2000	\$681.60
50-43-43-15-03-000-0750-001	251 BRADLEY PL	Apartment (per unit/month)	6	\$14.2000	\$1,022.40
50-43-43-15-04-000-0151-001	231 BRADLEY PL	Medium Volume 5 days	5800	\$0.1950	\$1,131.00
50-43-43-15-05-000-0011-001	189 BRADLEY PL	Apartment (per month)	2	\$14.2000	\$340.80
50-43-43-15-05-000-0011-001	189 BRADLEY PL	Medium Volume 5 days	2420	\$0.1950	\$471.90
50-43-43-15-05-000-0012-001	263 OLEANDER AV	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-15-05-000-0020-001	259 OLEANDER AVENUE	Apartment (per month)	3	\$14.2000	\$511.20
50-43-43-15-05-000-0040-001	257 OLEANDER AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-15-05-000-0060-001	253 OLEANDER AV	Apartment (per month)	8	\$14.2000	\$1,363.20
50-43-43-15-05-000-0090-001	251 OLEANDER AV	Apartment (per unit/month)	4	\$14.2000	\$681.60
50-43-43-15-05-000-0160-001	233 OLEANDER AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-15-05-000-0180-001	227 OLEANDER AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-15-05-000-0200-001	221 OLEANDER AVE	Apartment (per month)	4	\$14.2000	\$681.60
50-43-43-15-06-000-0010-001	178 N COUNTY RD	Medium Volume 5 days	2262	\$0.1950	\$441.09
50-43-43-15-06-000-0031-001	210 OLEANDER AVE	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-15-06-000-0040-001	212 OLEANDER AVE	Apartment (per unit/month)	7	\$14.2000	\$1,192.80
50-43-43-15-06-000-0050-001	216 OLEANDER AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-15-06-000-0060-001	226 OLEANDER AVE	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-15-06-000-0080-001	232 OLEANDER AV	Apartment (per month)	2	\$14.2000	\$340.80
50-43-43-15-06-000-0110-001	240 OLEANDER AV	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-15-06-000-0130-001	246 OLEANDER AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-15-06-000-0140-001	252 OLEANDER AV	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-15-06-000-0180-001	179 BRADLEY PL	Medium Volume 5 days	3340	\$0.1950	\$651.30
50-43-43-15-08-000-0011-001	172 N COUNTY RD	Apartment (per unit/month)	4	\$14.2000	\$681.60
50-43-43-15-08-000-0021-001	172 N COUNTY RD	Apartment (per unit/month)	4	\$14.2000	\$681.60
50-43-43-15-08-000-0060-001	223 PARK AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-15-08-000-0070-001	225 PARK AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-15-08-000-0110-001	251 PARK AVE	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-15-08-000-0120-001	253 PARK AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-15-08-000-0130-001	255 PARK AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80

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Property Control #	Service Address	Billing Description	Units	Rate	\$ Amount
50-43-43-15-08-000-0190-001	175 BRADLEY PL	Medium Volume 5 days	2145	\$0.1950	\$418.28
50-43-43-15-08-000-0350-001	165 BRADLEY PL	Medium Volume 5 days	3038	\$0.1950	\$592.41
50-43-43-15-08-000-0420-001	246 PARK AVE	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-15-09-000-0131-001	151 N COUNTY RD	High Volume 7 days	1429	\$0.9580	\$1,368.98
50-43-43-15-09-000-0131-001	151 N COUNTY RD	Medium Volume 7 days	3382	\$0.2200	\$744.04
50-43-43-15-09-000-0132-001	155 N COUNTY RD	High Volume 7 days	4518	\$0.9580	\$4,328.24
50-43-43-15-09-000-0132-001	155 N COUNTY RD	Medium Volume 7 days	1790	\$0.2200	\$393.80
50-43-43-15-09-000-0140-001	139 N COUNTY RD	Medium Volume 5 days	28544	\$0.1950	\$5,566.08
50-43-43-15-09-000-0140-001	139 N COUNTY RD	Low Volume 5 days	7448	\$0.0290	\$215.99
50-43-43-15-10-000-0230-001	142 N COUNTY RD	Low Volume 5 days	13190	\$0.0290	\$382.51
50-43-43-15-10-000-0460-001	255 SUNRISE AVE	Medium Volume 7 Days	13557	\$0.2200	\$2,982.54
50-43-43-15-10-000-0540-001	285 SUNRISE AVE	Medium Volume 5 days	3226	\$0.1950	\$629.07
50-43-43-15-10-000-0601-001	254 SUNRISE AV	Medium Volume 5 days	2176	\$0.1950	\$424.32
50-43-43-15-10-000-0750-001	230 SUNRISE AVE	High Volume 7 days	4856	\$0.9580	\$4,652.05
50-43-43-15-10-000-0750-001	230 SUNRISE AVE	Medium Volume 7 days	2609	\$0.2200	\$573.98
50-43-43-15-10-000-0810-001	220 SUNRISE AVE	Medium Volume 5 days	15560	\$0.1950	\$3,034.20
50-43-43-15-10-000-0870-001	140 N COUNTY RD	Medium Volume 5 days	6289	\$0.1950	\$1,226.36
50-43-43-15-28-001-0010-001	235 SUNRISE AVE	Medium Volume 7 days	821	\$0.2200	\$180.62
50-43-43-15-28-001-0020-001	235 SUNRISE AVE	Medium Volume 7 days	1412	\$0.2200	\$310.64
50-43-43-15-28-001-0040-001	235 SUNRISE AVE, #C4	Medium Volume 7 days	723	\$0.2200	\$159.06
50-43-43-15-28-001-0050-001	235 SUNRISE AVE, C5	High Volume 7 days	537	\$0.9580	\$514.45
50-43-43-15-28-001-0060-001	235 SUNRISE AVE, #C6	Medium Volume 7 days	463	\$0.2200	\$101.86
50-43-43-15-28-001-0070-001	235 SUNRISE AVE, C7	Medium Volume 7 days	580	\$0.2200	\$127.60
50-43-43-15-28-001-0080-001	235 SUNRISE AVE, C8	Medium Volume 7 days	580	\$0.2200	\$127.60
50-43-43-15-28-001-0090-001	235 SUNRISE AVE, C9	Medium Volume 7 days	417	\$0.2200	\$91.74
50-43-43-15-28-001-0100-001	235 SUNRISE AVE, C10	Medium Volume 7 days	320	\$0.2200	\$70.40
50-43-43-15-28-001-0110-001	235 SUNRISE AVE, C11	Medium Volume 7 days	320	\$0.2200	\$70.40
50-43-43-15-28-001-0120-001	235 SUNRISE AVE, C12	Medium Volume 7 days	795	\$0.2200	\$174.90
50-43-43-15-28-001-0130-001	235 SUNRISE AVE, C13	Medium Volume 7 days	714	\$0.2200	\$157.08
50-43-43-15-28-001-0140-001	235 SUNRISE AVE, C14	Medium Volume 7 days	808	\$0.2200	\$177.76
50-43-43-15-28-001-0150-001	235 SUNRISE AVE, C15	High Volume 7 days	691	\$0.9580	\$661.98
50-43-43-15-28-001-0160-001	235 SUNRISE AVE, C16	High Volume 7 days	2836	\$0.9580	\$2,716.89

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50-43-43-15-28-001-0180-001	235 SUNRISE AVE, C18	Medium Volume 7 days	121	\$0.2200	\$26.62
50-43-43-15-28-001-0190-001	235 SUNRISE AVE, C19	Medium Volume 7 days	8028	\$0.2200	\$1,766.16
50-43-43-15-28-001-0200-001	235 SUNRISE AVE, C20	Medium Volume 7 days	743	\$0.2200	\$163.46
50-43-43-15-28-001-0210-001	235 SUNRISE AVE, C21	Medium Volume 7 days	828	\$0.2200	\$182.16
50-43-43-15-28-001-0220-001	235 SUNRISE AVE, C22	Low Volume 7 days	4371	\$0.0320	\$139.87
50-43-43-15-28-001-0230-001	235 SUNRISE AVE, #C23	Medium Volume 7 days	3375	\$0.2200	\$742.50
50-43-43-15-38-000-0010-001	234 OLEANDER AVE #1	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-15-38-000-0020-001	234 OLEANDER AVE #2	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-15-38-000-0030-001	234 OLEANDER AVE #3	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-15-38-000-0040-001	234 OLEANDER AVE #4	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-15-38-000-0050-001	234 OLEANDER AVE #5	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-15-38-000-0060-001	234 OLEANDER AVE #6	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-00-001-0040-001	150 ROYAL POINCIANA PLZ	Medium Volume 5 days	2772	\$0.1950	\$540.54
50-43-43-22-00-001-0050-001	30 COCOANUT ROW	High Volume 7 days	15835	\$0.9580	\$15,169.93
50-43-43-22-00-001-0050-001	30 COCOANUT ROW	Medium Volume 7 days	132315	\$0.2200	\$29,109.30
50-43-43-22-00-002-0010-001	60 COCOANUT ROW	Low Volume 7 days	17540	\$0.0320	\$561.28
50-43-43-22-00-002-0010-001	60 COCOANUT ROW	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-00-002-0010-001	60 COCOANUT ROW	Medium Volume 7 Days	3456	\$0.2200	\$760.32
50-43-43-22-00-002-0050-001	40 COCOANUT ROW	Medium Volume 5 days	19795	\$0.1950	\$3,860.03
50-43-43-22-00-002-0080-001	1 WHITEHALL WAY	Low Volume 5 days	98238	\$0.0290	\$2,848.90
50-43-43-22-00-003-0140-001	240 COCOANUT ROW	Medium Volume 5 days	18938	\$0.1950	\$3,692.91
50-43-43-22-04-000-0350-001	218 BARTON AVE	Medium Volume 5 days	477	\$0.1950	\$93.02
50-43-43-22-04-000-0350-001	218 BARTON AVE	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-22-07-000-4660-001	215 S COUNTY RD	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-22-08-000-6640-001	241 SEAVIEW AVE	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-22-08-000-6640-001	241 SEAVIEW AVE	Medium Volume 5 days	70252	\$0.1950	\$13,699.14
50-43-43-22-08-000-7540-001	213 SEAVIEW AVE	Medium Volume 5 days	1095	\$0.1950	\$213.53
50-43-43-22-08-000-7581-001	230 S COUNTY RD	Medium Volume 5 days	3738	\$0.1950	\$728.91
50-43-43-22-08-000-7581-001	230 S COUNTY RD	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-22-08-000-7582-001	234 S COUNTY RD	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-22-08-000-7582-001	234 S COUNTY RD	Medium Volume 5 days	3546	\$0.1950	\$691.47
50-43-43-22-08-000-7660-001	235 S COUNTY RD	Medium Volume 5 days	10810	\$0.1950	\$2,107.95

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50-43-43-22-09-000-0051-001	228 PHIPPS PLAZA	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-22-10-000-0012-001	206 PHIPPS PLAZA	Medium Volume 5 days	1865	\$0.1950	\$363.68
50-43-43-22-10-000-0012-001	206 PHIPPS PLAZA	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-22-10-000-0052-001	209 PHIPPS PLZ	Medium Volume 5 days	3562	\$0.1950	\$694.59
50-43-43-22-10-000-0052-001	209 PHIPPS PLZ	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-22-10-000-0102-001	236 PHIPPS PLZ	Apartment (per unit/month)	4	\$14.2000	\$681.60
50-43-43-22-10-000-0110-001	270 S COUNTY RD	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-22-10-000-0110-001	270 S COUNTY RD	Medium Volume 5 days	2384	\$0.1950	\$464.88
50-43-43-22-10-000-0120-001	264 S COUNTY RD	High Volume 7 days	4041	\$0.9580	\$3,871.28
50-43-43-22-10-000-0120-001	264 S COUNTY RD	Medium Volume 7 Days	1142	\$0.2200	\$251.24
50-43-43-22-18-004-1010-001	44 COCOANUT ROW, #L101	Medium Volume 5 days	575	\$0.1950	\$112.13
50-43-43-22-18-004-1020-001	44 COCOANUT ROW, #L102	Medium Volume 5 days	807	\$0.1950	\$157.37
50-43-43-22-18-005-2010-001	44 COCOANUT ROW, M201	Medium Volume 5 days	907	\$0.1950	\$176.87
50-43-43-22-18-005-2020-001	44 COCOANUT ROW, #M202	Medium Volume 5 days	570	\$0.1950	\$111.15
50-43-43-22-18-005-2030-001	44 COCOANUT ROW, M203	Medium Volume 5 days	756	\$0.1950	\$147.42
50-43-43-22-18-005-2040-001	44 COCOANUT ROW, M204	Medium Volume 5 days	215	\$0.1950	\$41.93
50-43-43-22-18-005-2050-001	44 COCOANUT ROW, M205	Medium Volume 5 days	264	\$0.1950	\$51.48
50-43-43-22-18-005-2070-001	44 COCOANUT ROW, M207	Medium Volume 5 days	775	\$0.1950	\$151.13
50-43-43-22-18-005-2080-001	44 COCOANUT ROW, M208	Medium Volume 5 days	784	\$0.1950	\$152.88
50-43-43-22-18-005-2090-001	44 COCOANUT ROW, M209	Medium Volume 5 days	454	\$0.1950	\$88.53
50-43-43-22-18-005-2100-001	44 COCOANUT ROW, M210	Medium Volume 5 days	527	\$0.1950	\$102.77
50-43-43-22-18-006-0010-001	44 COCOANUT ROW, #T1	Medium Volume 5 days	1963	\$0.1950	\$382.79
50-43-43-22-18-006-0020-001	44 COCOANUT ROW, #T2	Medium Volume 5 days	1252	\$0.1950	\$244.14
50-43-43-22-18-006-0040-001	44 COCOANUT ROW, #T4	Medium Volume 5 days	1034	\$0.1950	\$201.63
50-43-43-22-18-006-0050-001	44 COCOANUT ROW, #T5	Medium Volume 5 days	2123	\$0.1950	\$413.99
50-43-43-22-18-006-0060-001	44 COCOANUT ROW, #T6	Medium Volume 5 days	410	\$0.1950	\$79.95
50-43-43-22-18-006-0070-001	44 COCOANUT ROW, T7	Medium Volume 5 days	114	\$0.1950	\$22.23
50-43-43-22-18-006-0080-001	44 COCOANUT ROW, T8	Medium Volume 5 days	1517	\$0.1950	\$295.82
50-43-43-22-18-006-0090-001	44 COCOANUT ROW, T9	Medium Volume 5 days	1298	\$0.1950	\$253.11
50-43-43-22-18-006-0100-001	44 COCOANUT ROW, #T-10	Medium Volume 5 days	844	\$0.1950	\$164.58
50-43-43-22-18-006-0110-001	44 COCOANUT ROW, T11	Medium Volume 5 days	566	\$0.1950	\$110.37
50-43-43-22-18-006-0120-001	44 COCOANUT ROW, #T12	Medium Volume 5 days	624	\$0.1950	\$121.68

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50-43-43-22-18-006-0130-001	44 COCOANUT ROW, #T13	Medium Volume 5 days	112	\$0.1950	\$21.84
50-43-43-22-18-006-0140-001	44 COCOANUT ROW, #T14	Medium Volume 5 days	543	\$0.1950	\$105.89
50-43-43-22-18-006-0150-001	44 COCOANUT ROW, #T15	Medium Volume 5 days	351	\$0.1950	\$68.45
50-43-43-22-18-006-0160-001	44 COCOANUT ROW, #T16	Medium Volume 5 days	517	\$0.1950	\$100.82
50-43-43-22-18-006-0170-001	44 COCOANUT ROW, #T17	Medium Volume 5 days	311	\$0.1950	\$60.65
50-43-43-22-19-000-0010-001	244 SUNSET AVE #1	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-19-000-0020-001	244 SUNSET AVE # 0020	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-19-000-0030-001	244 SUNSET AVE #0030	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-19-000-0040-001	244 SUNSET AVE	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-19-000-0050-001	244 SUNSET AVE #0050	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-19-000-0060-001	244 SUNSET AVE #0060	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-19-000-0080-001	244 SUNSET AVE, #8	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-19-000-0090-001	244 SUNSET AVE #0090	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-19-000-0100-001	244 SUNSET AVE #0100	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-19-000-0110-001	244 SUNSET AVE #0110	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-19-000-0120-001	244 SUNSET AVE #0120	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-22-24-004-0000-001	1 S COUNTY RD	High Volume 7 days	56480	\$0.9580	\$54,107.84
50-43-43-22-24-004-0000-001	1 S COUNTY RD	Medium Volume 7 days	483555	\$0.2200	\$106,382.10
50-43-43-22-31-000-0030-001	333 SUNSET AVE	Apartment (per month)	86	\$14.2000	\$14,654.40
50-43-43-22-31-000-0301-001	280 SUNSET AVENUE	Medium Volume 5 days	24223	\$0.1950	\$4,723.49
50-43-43-22-31-000-0301-001	280 SUNSET AVENUE	High Volume 7 days	4445	\$0.9580	\$4,258.31
50-43-43-22-31-000-0380-001	262 SUNSET AVE	Medium Volume 5 days	3878	\$0.1950	\$756.21
50-43-43-22-31-000-0400-001	257 ROYAL POINCIANA WAY	High Volume 7 days	2790	\$0.9580	\$2,672.82
50-43-43-22-31-000-0400-001	257 ROYAL POINCIANA WAY	Medium Volume 7 Days	1581	\$0.2200	\$347.82
50-43-43-22-31-000-0440-001	254 SUNSET AVE	Medium Volume 5 days	3363	\$0.1950	\$655.79
50-43-43-22-31-000-0580-001	216 SUNSET AVE	Medium Volume 7 days	1391	\$0.2200	\$306.02
50-43-43-22-31-000-0600-001	214 SUNSET AVE	Medium Volume 7 days	2751	\$0.2200	\$605.22
50-43-43-22-31-000-0611-001	214 SUNSET AV	Medium Volume 7 days	5360	\$0.2200	\$1,179.20
50-43-43-22-31-000-0630-001	212 SUNSET AVE	Medium Volume 7 Days	9947	\$0.2200	\$2,188.34
50-43-43-22-31-000-0652-001	207 ROYAL POINCIANA WAY	High Volume 7 days	6615	\$0.9580	\$6,337.17
50-43-43-22-31-000-0652-001	207 ROYAL POINCIANA WAY	Medium Volume 7 Days	9689	\$0.2200	\$2,131.58
50-43-43-22-31-000-0760-001	101 N COUNTY RD	Medium Volume 7 days	4042	\$0.2200	\$889.24

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50-43-43-22-31-000-0790-001	105 N COUNTY RD	Medium Volume 5 days	2619	\$0.1950	\$510.71
50-43-43-22-31-000-0790-001	105 N COUNTY RD	Apartment (per month)	2	\$14.2000	\$340.80
50-43-43-22-31-000-0810-001	184 SUNSET AVE	Apartment (per month)	23	\$14.2000	\$3,919.20
50-43-43-22-31-000-0810-001	184 SUNSET AVE	Medium Volume 5 days	1951	\$0.1950	\$380.45
50-43-43-22-31-000-1730-001	132 N COUNTY RD	High Volume 7 days	5979	\$0.9580	\$5,727.88
50-43-43-22-31-000-1730-001	132 N COUNTY RD	Medium Volume 7 Days	2575	\$0.2200	\$566.50
50-43-43-22-31-000-1751-001	126 N COUNTY ROAD	Medium Volume 5 days	11007	\$0.1950	\$2,146.37
50-43-43-22-31-000-1840-001	223 SUNSET AVE	Medium Volume 5 days	17561	\$0.1950	\$3,424.40
50-43-43-22-32-000-0010-001	281 ROYAL POINCIANA WAY	Medium Volume 5 days	10467	\$0.1950	\$2,041.07
50-43-43-22-32-000-0010-001	281 ROYAL POINCIANA WAY	High Volume 7 days	1173	\$0.9580	\$1,123.73
50-43-43-22-32-000-0040-001	265 ROYAL POINCIANA WAY	Medium Volume 5 days	3136	\$0.1950	\$611.52
50-43-43-22-32-000-0081-001	265 ROYAL POINCIANA WAY	Medium Volume 5 days	7580	\$0.1950	\$1,478.10
50-43-43-22-32-000-0100-001	261 ROYAL POINCIANA WY	Medium Volume 5 days	1980	\$0.1950	\$386.10
50-43-43-22-32-000-0130-001	255 ROYAL POINCIANA WAY	Medium Volume 5 days	2272	\$0.1950	\$443.04
50-43-43-22-32-000-0130-001	255 ROYAL POINCIANA WAY	Apartment (per unit/month)	4	\$14.2000	\$681.60
50-43-43-22-32-000-0141-001	253 ROYAL POINCIANA WAY	Apartment (per month)	7	\$14.2000	\$1,192.80
50-43-43-22-32-000-0141-001	253 ROYAL POINCIANA WAY	Medium Volume 5 days	2951	\$0.1950	\$575.45
50-43-43-22-32-000-0170-001	245 ROYAL POINCIANA WAY	Medium Volume 5 days	2778	\$0.1950	\$541.71
50-43-43-22-32-000-0211-001	233 ROYAL POINCIANA WAY	Apartment (per unit/month)	8	\$14.2000	\$1,363.20
50-43-43-22-32-000-0211-001	233 ROYAL POINCIANA WAY	Medium Volume 5 days	2216	\$0.1950	\$432.12
50-43-43-22-32-000-0230-001	231 ROYAL POINCIANA WAY	High Volume 7 days	3360	\$0.9580	\$3,218.88
50-43-43-22-32-000-0280-001	221 ROYAL POINCIANA WAY	High Volume 7 days	3945	\$0.9580	\$3,779.31
50-43-43-22-32-000-0280-001	221 ROYAL POINCIANA WAY	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-22-32-000-0280-001	221 ROYAL POINCIANA WAY	Medium Volume 7 days	1920	\$0.2200	\$422.40
50-43-43-22-32-000-0321-001	217 ROYAL POINCIANA WAY	Medium Volume 5 days	8695	\$0.1950	\$1,695.53
50-43-43-23-00-001-0030-001	95 NORTH COUNTY ROAD	Medium Volume 5 days	10656	\$0.1950	\$2,077.92
50-43-43-23-01-000-0010-001	3 S COUNTY RD	Low Volume 5 days	7870	\$0.0290	\$228.23
50-43-43-23-01-000-0010-001	3 S COUNTY RD	Medium Volume 5 days	18984	\$0.1950	\$3,701.88
50-43-43-23-01-000-0010-001	3 S COUNTY RD	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-23-01-000-0180-001	126 S OCEAN BLVD.	Apartment (per month)	3	\$14.2000	\$511.20
50-43-43-23-04-000-0010-001	239 S. COUNTY RD	Medium Volume 5 days	15181	\$0.1950	\$2,960.30
50-43-43-23-04-000-0010-001	239 S. COUNTY RD	Low Volume 5 days	38983	\$0.0290	\$1,130.51

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50-43-43-23-05-001-0040-001	445 BRAZILIAN AVE	Apartment (per month)	14	\$14.2000	\$2,385.60
50-43-43-23-05-001-0190-001	411 BRAZILIAN AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-002-0011-001	315 COCOANUT ROW	Apartment (per month)	4	\$14.2000	\$681.60
50-43-43-23-05-002-0050-001	345 BRAZILIAN AVE	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-23-05-002-0110-001	333 BRAZILIAN AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-003-0011-001	333 COCOANUT ROW	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-23-05-003-0012-001	339 COCOANUT ROW	Apartment (per month)	3	\$14.2000	\$511.20
50-43-43-23-05-003-0013-001	354 BRAZILIAN AV	Apartment (per unit/month)	6	\$14.2000	\$1,022.40
50-43-43-23-05-004-0090-001	449 AUSTRALIAN AVE	Apartment (per unit/month)	6	\$14.2000	\$1,022.40
50-43-43-23-05-004-0283-001	401 AUSTRALIAN AVE	Apartment (per month)	2	\$14.2000	\$340.80
50-43-43-23-05-004-0430-001	424 BRAZILIAN AVENUE	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-23-05-004-0450-001	430 BRAZILIAN AVE	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-23-05-005-0380-001	414 AUSTRALIAN AVE	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-23-05-005-0450-001	430 AUSTRALIAN AVE	Apartment (per unit/month)	4	\$14.2000	\$681.60
50-43-43-23-05-005-0490-001	436 AUSTRALIAN AVE	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-23-05-006-0010-001	363 COCOANUT ROW	Medium Volume 7 Days	29007	\$0.2200	\$6,381.54
50-43-43-23-05-006-0010-001	363 COCOANUT ROW	High Volume 7 days	3751	\$0.9580	\$3,593.46
50-43-43-23-05-006-0130-001	328 AUSTRALIAN AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-006-0181-001	318 AUSTRALIAN AVE	Apartment (per month)	2	\$14.2000	\$340.80
50-43-43-23-05-006-0221-001	310 AUSTRALIAN AVE	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-23-05-006-0252-001	300 AUSTRALIAN AVE	Medium Volume 7 days	2334	\$0.2200	\$513.48
50-43-43-23-05-006-0320-001	307 CHILEAN AVE	Apartment (per unit/month)	4	\$14.2000	\$681.60
50-43-43-23-05-006-0380-001	317 CHILEAN AV	Apartment (per month)	3	\$14.2000	\$511.20
50-43-43-23-05-007-0050-001	232 AUSTRALIAN AVE	Apartment (per month)	8	\$14.2000	\$1,363.20
50-43-43-23-05-007-0060-001	226 AUSTRALIAN AVE	Apartment (per unit/month)	5	\$14.2000	\$852.00
50-43-43-23-05-007-0070-001	222 AUSTRALIAN AVE	Apartment (per unit/month)	7	\$14.2000	\$1,192.80
50-43-43-23-05-007-0090-001	216 AUSTRALIAN AVE	Apartment (per unit/month)	4	\$14.2000	\$681.60
50-43-43-23-05-007-0110-001	350 S COUNTY RD	Apartment (per unit/month)	8	\$14.2000	\$1,363.20
50-43-43-23-05-007-0110-001	350 S COUNTY RD	Medium Volume 7 days	15612	\$0.2200	\$3,434.64
50-43-43-23-05-007-0110-001	350 S COUNTY RD	High Volume 7 days	5015	\$0.9580	\$4,804.37
50-43-43-23-05-007-0181-001	356 S COUNTY RD	Medium Volume 5 days	1729	\$0.1950	\$337.16
50-43-43-23-05-008-0050-001	359 S COUNTY RD	Medium Volume 5 days	3080	\$0.1950	\$600.60

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50-43-43-23-05-008-0060-001	361 S COUNTY RD	Medium Volume 5 days	4322	\$0.1950	\$842.79
50-43-43-23-05-008-0060-001	361 S COUNTY RD	Apartment (per unit/month)	6	\$14.2000	\$1,022.40
50-43-43-23-05-008-0080-001	365 S COUNTY RD	High Volume 7 days	765	\$0.9580	\$732.87
50-43-43-23-05-008-0080-001	365 S COUNTY RD	Medium Volume 7 days	11270	\$0.2200	\$2,479.40
50-43-43-23-05-008-0110-001	151 CHILEAN AVE	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-23-05-008-0210-001	141 CHILEAN AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-008-0510-001	150 AUSTRALIAN AVE	Apartment (per unit/month)	7	\$14.2000	\$1,192.80
50-43-43-23-05-009-0010-001	375 S COUNTY RD	Medium Volume 7 days	10388	\$0.2200	\$2,285.36
50-43-43-23-05-009-0010-001	375 S COUNTY RD	High Volume 7 days	6304	\$0.9580	\$6,039.23
50-43-43-23-05-009-0150-001	150 CHILEAN AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-009-0201-001	136 CHILEAN AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-009-0230-001	134 CHILEAN AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-009-0250-001	130 CHILEAN AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-009-0290-001	124 CHILEAN AVE	Apartment (per month)	2	\$14.2000	\$340.80
50-43-43-23-05-009-0310-001	120 CHILEAN AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-009-0580-001	155 PERUVIAN AVE	Apartment (per month)	3	\$14.2000	\$511.20
50-43-43-23-05-010-0240-001	376 S COUNTY RD	Medium Volume 5 days	4710	\$0.1950	\$918.45
50-43-43-23-05-010-0280-001	380 S COUNTY RD	Medium Volume 5 days	5998	\$0.1950	\$1,169.61
50-43-43-23-05-010-0320-001	211 PERUVIAN AVE	Medium Volume 7 days	2520	\$0.2200	\$554.40
50-43-43-23-05-010-0340-001	215 PERUVIAN AVE	High Volume 7 days	4280	\$0.9580	\$4,100.24
50-43-43-23-05-010-0360-001	217 PERUVIAN AVE	Medium Volume 5 days	4984	\$0.1950	\$971.88
50-43-43-23-05-010-0380-001	223 PERUVIAN AVE	Medium Volume 5 days	3783	\$0.1950	\$737.69
50-43-43-23-05-010-0400-001	225 PERUVIAN	Medium Volume 5 days	4416	\$0.1950	\$861.12
50-43-43-23-05-010-0400-001	225 PERUVIAN	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-23-05-010-0420-001	233 PERUVIAN AVE	Medium Volume 5 days	1931	\$0.1950	\$376.55
50-43-43-23-05-010-0440-001	235 PERUVIAN AVE	Medium Volume 5 days	3379	\$0.1950	\$658.91
50-43-43-23-05-011-0110-001	334 CHILEAN AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-011-0250-001	386 HIBISCUS AVE	Medium Volume 5 days	650	\$0.1950	\$126.75
50-43-43-23-05-011-0330-001	311 PERUVIAN AVE	Medium Volume 5 days	7080	\$0.1950	\$1,380.60
50-43-43-23-05-011-0360-001	317 PERUVIAN AV	Medium Volume 5 days	6474	\$0.1950	\$1,262.43
50-43-43-23-05-011-0390-001	319 PERUVIAN AVE	Medium Volume 5 days	2581	\$0.1950	\$503.30
50-43-43-23-05-011-0410-001	333 PERUVIAN AV	Apartment (per unit/month)	2	\$14.2000	\$340.80

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50-43-43-23-05-011-0410-001	333 PERUVIAN AV	Medium Volume 5 days	3802	\$0.1950	\$741.39
50-43-43-23-05-011-0530-001	353 PERUVIAN AVE	Medium Volume 5 days	6926	\$0.1950	\$1,350.57
50-43-43-23-05-012-0190-001	421 PERUVIAN AVE	Apartment (per month)	2	\$14.2000	\$340.80
50-43-43-23-05-012-0410-001	424 CHILEAN AVE	Apartment (per unit/month)	4	\$14.2000	\$681.60
50-43-43-23-05-014-0010-001	405 COCOANUT ROW	Medium Volume 5 days	64338	\$0.1950	\$12,545.91
50-43-43-23-05-014-0010-001	405 COCOANUT ROW	Apartment (per month)	6	\$14.2000	\$1,022.40
50-43-43-23-05-014-0031-001	9 VIA PARIGI	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-014-0031-001	9 VIA PARIGI	Medium Volume 5 days	616	\$0.1950	\$120.12
50-43-43-23-05-014-0170-001	326 PERUVIAN AVE	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-23-05-014-0170-001	326 PERUVIAN AVE	Medium Volume 7 Days	3271	\$0.2200	\$719.62
50-43-43-23-05-014-0170-001	326 PERUVIAN AVE	High Volume 7 days	320	\$0.9580	\$306.56
50-43-43-23-05-014-0190-001	313 1/2 WORTH AVE, #B1	High Volume 7 days	3806	\$0.9580	\$3,646.15
50-43-43-23-05-014-0190-001	313 1/2 WORTH AVE, #B1	Medium Volume 5 days	15716	\$0.1950	\$3,064.62
50-43-43-23-05-014-0241-001	402 HIBISCUS AVE	Medium Volume 5 days	6742	\$0.1950	\$1,314.69
50-43-43-23-05-014-0242-001	301 WORTH AVE	Medium Volume 5 days	22047	\$0.1950	\$4,299.17
50-43-43-23-05-014-0331-001	309 WORTH AV	Medium Volume 5 days	7779	\$0.1950	\$1,516.91
50-43-43-23-05-014-0391-001	325 WORTH AVE	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-23-05-014-0391-001	325 WORTH AVE	Medium Volume 5 days	5811	\$0.1950	\$1,133.15
50-43-43-23-05-014-0430-001	331 WORTH AVE	Medium Volume 5 days	2559	\$0.1950	\$499.01
50-43-43-23-05-015-0200-001	220 PERUVIAN AVE	Medium Volume 5 days	1050	\$0.1950	\$204.75
50-43-43-23-05-015-0280-001	205 WORTH AV	Medium Volume 5 days	34420	\$0.1950	\$6,711.90
50-43-43-23-05-015-0340-001	219 WORTH AVE	Medium Volume 5 days	7336	\$0.1950	\$1,430.52
50-43-43-23-05-015-0340-001	219 WORTH AVE	High Volume 7 days	5550	\$0.9580	\$5,316.90
50-43-43-23-05-015-0380-001	225 WORTH AVE	Medium Volume 5 days	9932	\$0.1950	\$1,936.74
50-43-43-23-05-015-0420-001	235 WORTH AVE	Medium Volume 5 days	3500	\$0.1950	\$682.50
50-43-43-23-05-015-0440-001	237 WORTH AV	Medium Volume 5 days	8528	\$0.1950	\$1,662.96
50-43-43-23-05-015-0480-001	247 WORTH AVE	Medium Volume 5 days	10375	\$0.1950	\$2,023.13
50-43-43-23-05-015-0520-001	259 WORTH AVE	Medium Volume 5 days	16374	\$0.1950	\$3,192.93
50-43-43-23-05-016-0010-001	401 S COUNTY RD	Medium Volume 5 days	6750	\$0.1950	\$1,316.25
50-43-43-23-05-016-0130-001	151 WORTH AVE	Low Volume 5 days	48578	\$0.0290	\$1,408.76
50-43-43-23-05-016-0270-001	126 PERUVIAN AVE	Apartment (per month)	6	\$14.2000	\$1,022.40
50-43-43-23-05-016-0380-001	125 WORTH AVE	Medium Volume 5 days	49401	\$0.1950	\$9,633.20

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50-43-43-23-05-016-0600-001	411 S COUNTY RD	Medium Volume 5 days	157	\$0.1950	\$30.62
50-43-43-23-05-016-0600-001	411 S COUNTY RD	Low Volume 5 days	10716	\$0.0290	\$310.76
50-43-43-23-05-017-0012-001	172 WORTH AVE	Low Volume 5 days	46190	\$0.0290	\$1,339.51
50-43-43-23-05-018-0010-001	256 WORTH AVE	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-23-05-018-0010-001	256 WORTH AVE	Medium Volume 5 days	24810	\$0.1950	\$4,837.95
50-43-43-23-05-018-0050-001	224 WORTH AVE	High Volume 7 days	800	\$0.9580	\$766.40
50-43-43-23-05-018-0050-001	224 WORTH AVE	Apartment (per unit/month)	4	\$14.2000	\$681.60
50-43-43-23-05-018-0050-001	224 WORTH AVE	Medium Volume 7 days	36482	\$0.2200	\$8,026.04
50-43-43-23-05-018-0170-001	222 WORTH AV	Medium Volume 5 days	7592	\$0.1950	\$1,480.44
50-43-43-23-05-018-0190-001	216 WORTH AVE	Medium Volume 5 days	7057	\$0.1950	\$1,376.12
50-43-43-23-05-018-0190-001	216 WORTH AVE	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-23-05-018-0212-001	212 WORTH AVE	Medium Volume 5 days	1938	\$0.1950	\$377.91
50-43-43-23-05-018-0212-001	212 WORTH AVE	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-23-05-018-0230-001	204 WORTH AVE	Medium Volume 5 days	15025	\$0.1950	\$2,929.88
50-43-43-23-05-019-0010-001	350 WORTH AVE	High Volume 7 days	14320	\$0.9580	\$13,718.56
50-43-43-23-05-019-0010-001	350 WORTH AVE	Apartment (per month)	16	\$14.2000	\$2,726.40
50-43-43-23-05-019-0010-001	350 WORTH AVE	Medium Volume 5 days	53197	\$0.1950	\$10,373.42
50-43-43-23-05-019-0200-001	312 WORTH AVE	Medium Volume 5 days	5176	\$0.1950	\$1,009.32
50-43-43-23-05-019-0200-001	312 WORTH AVE	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-23-05-019-0220-001	306 WORTH AVE	Apartment (per unit/month)	3	\$14.2000	\$511.20
50-43-43-23-05-019-0220-001	306 WORTH AVE	Medium Volume 5 days	16654	\$0.1950	\$3,247.53
50-43-43-23-05-021-0010-001	FOUR ARTS PLAZA	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-021-0010-001	FOUR ARTS PLAZA	Low Volume 5 days	29812	\$0.0290	\$864.55
50-43-43-23-05-021-0031-001	439 ROYAL PALM WAY	Medium Volume 5 days	17148	\$0.1950	\$3,343.86
50-43-43-23-05-021-0031-001	439 ROYAL PALM WAY	Low Volume 5 days	3901	\$0.0290	\$113.13
50-43-43-23-05-021-0031-001	439 ROYAL PALM WAY	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-23-05-021-0151-001	251 ROYAL PALM WAY	Medium Volume 5 days	81498	\$0.1950	\$15,892.11
50-43-43-23-05-021-0171-001	241 ROYAL PALM WAY	Medium Volume 5 days	9553	\$0.1950	\$1,862.84
50-43-43-23-05-021-0180-001	231 ROYAL PALM WAY	Medium Volume 5 days	11064	\$0.1950	\$2,157.48
50-43-43-23-05-021-0190-001	221 ROYAL PALM WAY	Low Volume 5 days	23245	\$0.0290	\$674.11
50-43-43-23-05-022-0220-001	255 S COUNTY RD	Medium Volume 5 days	5133	\$0.1950	\$1,000.94
50-43-43-23-05-022-0220-001	255 S COUNTY RD	Low Volume 5 days	10115	\$0.0290	\$293.34

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50-43-43-23-05-022-0272-001	109 ROYAL PALM WAY	Medium Volume 5 days	10860	\$0.1950	\$2,117.70
50-43-43-23-05-023-0491-001	400 ROYAL PALM WAY	Medium Volume 5 days	28548	\$0.1950	\$5,566.86
50-43-43-23-05-023-0510-001	420 ROYAL PALM WY	Medium Volume 5 days	12948	\$0.1950	\$2,524.86
50-43-43-23-05-023-0530-001	440 ROYAL PALM WAY	Medium Volume 5 days	46282	\$0.1950	\$9,024.99
50-43-43-23-05-023-0541-001	450 ROYAL PALM WAY	Medium Volume 5 days	25316	\$0.1950	\$4,936.62
50-43-43-23-05-024-0421-001	294 HIBISCUS AVE	Medium Volume 5 days	2662	\$0.1950	\$519.09
50-43-43-23-05-024-0422-001	300 ROYAL PALM WAY	Medium Volume 5 days	24295	\$0.1950	\$4,737.53
50-43-43-23-05-024-0440-001	324 ROYAL PALM WAY	Medium Volume 5 days	26404	\$0.1950	\$5,148.78
50-43-43-23-05-024-0460-001	340 ROYAL PALM WAY	Medium Volume 5 days	21632	\$0.1950	\$4,218.24
50-43-43-23-05-024-0470-001	350 ROYAL PALM WAY	Medium Volume 5 days	25156	\$0.1950	\$4,905.42
50-43-43-23-05-024-0480-001	396 ROYAL PALM WAY	Medium Volume 5 days	7870	\$0.1950	\$1,534.65
50-43-43-23-05-025-0030-001	237 BRAZILIAN AV	Apartment (per unit/month)	5	\$14.2000	\$852.00
50-43-43-23-05-025-0071-001	304 S COUNTY RD	Medium Volume 5 days	4729	\$0.1950	\$922.16
50-43-43-23-05-025-0072-001	310 S COUNTY RD	Medium Volume 5 days	8169	\$0.1950	\$1,592.96
50-43-43-23-05-025-0351-001	290 S COUNTY RD	Medium Volume 7 days	6100	\$0.2200	\$1,342.00
50-43-43-23-05-025-0351-001	290 S COUNTY RD	High Volume 7 days	4233	\$0.9580	\$4,055.21
50-43-43-23-05-025-0351-001	290 S COUNTY RD	Apartment (per unit/month)	5	\$14.2000	\$852.00
50-43-43-23-05-025-0352-001	296 S COUNTY RD	Medium Volume 5 days	4700	\$0.1950	\$916.50
50-43-43-23-05-025-0370-001	218 ROYAL PALM WAY	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-23-05-025-0370-001	218 ROYAL PALM WAY	Medium Volume 5 days	11448	\$0.1950	\$2,232.36
50-43-43-23-05-025-0380-001	222 ROYAL PALM WAY	Medium Volume 5 days	11654	\$0.1950	\$2,272.53
50-43-43-23-05-025-0390-001	230 ROYAL PALM WAY	Medium Volume 5 days	19242	\$0.1950	\$3,752.19
50-43-43-23-05-025-0400-001	240 ROYAL PALM WAY	Medium Volume 5 days	10296	\$0.1950	\$2,007.72
50-43-43-23-05-025-0411-001	250 ROYAL PALM WAY	Medium Volume 5 days	12330	\$0.1950	\$2,404.35
50-43-43-23-05-026-0081-001	301 S COUNTY RD	Medium Volume 5 days	8464	\$0.1950	\$1,650.48
50-43-43-23-05-026-0082-001	311 S COUNTY RD	Medium Volume 5 days	5586	\$0.1950	\$1,089.27
50-43-43-23-05-026-0082-001	311 S COUNTY RD	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-23-05-026-0340-001	180 ROYAL PALM WAY	Medium Volume 5 days	19500	\$0.1950	\$3,802.50
50-43-43-23-05-026-0600-001	132 ROYAL PALM WAY	Medium Volume 5 days	13648	\$0.1950	\$2,661.36
50-43-43-23-05-027-0011-001	340 S COUNTY RD	High Volume 5 days	2248	\$0.8530	\$1,917.54
50-43-43-23-05-027-0280-001	336 S COUNTY RD	Medium Volume 5 days	6252	\$0.1950	\$1,219.14
50-43-43-23-05-027-0300-001	332 S COUNTY RD	Medium Volume 5 days	1298	\$0.1950	\$253.11

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50-43-43-23-05-027-0320-001	204 BRAZILIAN AVE	Medium Volume 5 days	18796	\$0.1950	\$3,665.22
50-43-43-23-05-027-0401-001	234 BRAZILIAN AVE	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-23-05-028-0290-001	331 S COUNTY RD	High Volume 7 days	5973	\$0.9580	\$5,722.13
50-43-43-23-05-028-0290-001	331 S COUNTY RD	Medium Volume 7 days	3703	\$0.2200	\$814.66
50-43-43-23-05-028-0331-001	335 S COUNTY RD	Medium Volume 5 days	3105	\$0.1950	\$605.48
50-43-43-23-05-028-0460-001	141 AUSTRALIAN AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-23-05-028-0520-001	121 AUSTRALIAN AVE	Apartment (per unit/month)	5	\$14.2000	\$852.00
50-43-43-23-11-000-0170-001	227 BRAZILIAN AVE	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-23-14-000-1010-001	140 ROYAL PALM WAY, #101	Medium Volume 5 days	620	\$0.1950	\$120.90
50-43-43-23-14-000-1020-001	140 ROYAL PALM WAY, #102	Medium Volume 5 days	2114	\$0.1950	\$412.23
50-43-43-23-14-000-1030-001	140 ROYAL PALM WAY, #103	Medium Volume 5 days	493	\$0.1950	\$96.14
50-43-43-23-14-000-2010-001	140 ROYAL PALM WAY #201	Medium Volume 5 days	1265	\$0.1950	\$246.68
50-43-43-23-14-000-2020-001	140 ROYAL PALM WAY, #202	Medium Volume 5 days	983	\$0.1950	\$191.69
50-43-43-23-14-000-2030-001	140 ROYAL PALM WAY, #203	Medium Volume 5 days	825	\$0.1950	\$160.88
50-43-43-23-14-000-2040-001	140 ROYAL PALM WAY, #204	Medium Volume 5 days	1593	\$0.1950	\$310.64
50-43-43-23-14-000-2050-001	140 ROYAL PALM WAY, #205	Medium Volume 5 days	2140	\$0.1950	\$417.30
50-43-43-23-14-000-2060-001	140 ROYAL PALM WAY, #206	Medium Volume 5 days	1740	\$0.1950	\$339.30
50-43-43-23-15-000-0030-001	240 S COUNTY RD, #C	Medium Volume 5 days	15994	\$0.1950	\$3,118.83
50-43-43-23-16-000-0060-001	173 ROYAL POINCIANA WAY	Apartment (per month)	2	\$14.2000	\$340.80
50-43-43-26-00-001-0020-001	500 S COUNTY RD	Apartment (per month)	2	\$14.2000	\$340.80
50-43-43-26-00-001-0020-001	500 S COUNTY RD	Medium Volume 5 days	13176	\$0.1950	\$2,569.32
50-43-43-26-00-001-0020-001	500 S COUNTY RD	High Volume 5 days	20154	\$0.8530	\$17,191.36
50-43-43-26-00-001-0040-001	125 HAMMON AVE	Apartment (per unit/month)	6	\$14.2000	\$1,022.40
50-43-43-26-00-001-0050-001	125 HAMMON AVE	Apartment (per unit/month)	2	\$14.2000	\$340.80
50-43-43-26-00-001-0080-001	135 HAMMON AVE	High Volume 7 days	6220	\$0.9580	\$5,958.76
50-43-43-26-00-001-0080-001	135 HAMMON AVE	Medium Volume 7 days	65398	\$0.2200	\$14,387.56
50-43-43-26-00-001-0130-001	152 HAMMON AVE	Apartment (per unit/month)	7	\$14.2000	\$1,192.80
50-43-43-26-01-002-0011-001	456 S OCEAN BL	High Volume 7 days	8967	\$0.9580	\$8,590.39
50-43-43-26-01-002-0012-001	106 HAMMON AVE	Apartment (per unit/month)	11	\$14.2000	\$1,874.40
50-43-43-26-14-000-0010-001	175 WORTH AVE, #10	Medium Volume 5 days	6808	\$0.1950	\$1,327.56
50-43-43-26-14-000-0030-001	175 WORTH AVE	Medium Volume 5 days	4781	\$0.1950	\$932.30
50-43-43-26-19-000-0050-001	173 PERUVIAN AVE	Apartment (per month)	1	\$14.2000	\$170.40

**Town of Palm Beach  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
FY 2014**

Property Control #	Service Address	Billing Description	Units	Rate	\$ Amount
50-43-43-26-21-000-0010-001	226 CHILEAN AVE #1	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-26-21-000-0020-001	226 CHILEAN AVE #2	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-27-56-000-0061-001	249 PERUVIAN AVE F-1	Medium Volume 5 days	1160	\$0.1950	\$226.20
50-43-43-27-56-000-0062-001	249 PERUVIAN AVE F-2	Medium Volume 5 days	720	\$0.1950	\$140.40
50-43-43-27-56-000-0063-001	249 PERUVIAN AVE F-3	Medium Volume 5 days	737	\$0.1950	\$143.72
50-43-43-27-56-000-0064-001	249 PERUVIAN AVE F-4	Medium Volume 5 days	510	\$0.1950	\$99.45
50-43-43-27-56-000-1811-001	249 PERUVIAN AVE	Medium Volume 5 days	1037	\$0.1950	\$202.22
50-43-43-27-56-000-1812-001	249 PERUVIAN AVE	Medium Volume 5 days	655	\$0.1950	\$127.73
50-43-43-27-56-000-1821-001	249 PERUVIAN AVE	Medium Volume 5 days	749	\$0.1950	\$146.06
50-43-43-27-56-000-1822-001	249 PERUVIAN AVE	Medium Volume 5 days	769	\$0.1950	\$149.96
50-43-43-27-62-000-0010-001	329 WORTH AVE	Medium Volume 5 days	1242	\$0.1950	\$242.19
50-43-43-27-62-000-0020-001	329 WORTH AVE	Medium Volume 5 days	1097	\$0.1950	\$213.92
50-43-43-27-62-000-0030-001	329 WORTH AVE #0030	Medium Volume 5 days	1276	\$0.1950	\$248.82
50-43-43-27-62-000-0040-001	329 WORTH AVE	Medium Volume 5 days	277	\$0.1950	\$54.02
50-43-43-27-62-000-0050-001	329 WORTH AVE	Medium Volume 5 days	573	\$0.1950	\$111.74
50-43-43-27-62-000-0060-001	329 WORTH AVE	Medium Volume 5 days	773	\$0.1950	\$150.74
50-43-43-27-62-000-0070-001	329 WORTH AVE	Medium Volume 5 days	571	\$0.1950	\$111.35
50-43-43-27-69-000-0010-001	250 WORTH AVE #1	Medium Volume 5 days	1369	\$0.1950	\$266.96
50-43-43-27-69-000-0020-001	250 WORTH AVE #2	Medium Volume 5 days	1140	\$0.1950	\$222.30
50-43-43-27-69-000-0030-001	250 WORTH AVE #3	Medium Volume 5 days	826	\$0.1950	\$161.07
50-43-43-27-70-001-0000-001	234 AUSTRALIAN AVE	Apartment (per month)	3	\$14.2000	\$511.20
50-43-43-27-71-001-1010-001	339 WORTH AVE #101S	Medium Volume 7 days	1130	\$0.2200	\$248.60
50-43-43-27-71-001-1020-001	341 WORTH AVE, #102	Medium Volume 7 days	734	\$0.2200	\$161.48
50-43-43-27-71-001-1030-001	343 WORTH AVE #103	Medium Volume 7 days	656	\$0.2200	\$144.32
50-43-43-27-71-001-1040-001	345 WORTH AVE #104	Medium Volume 7 days	681	\$0.2200	\$149.82
50-43-43-27-71-001-1050-001	7 VIA MIZNER #105	Medium Volume 7 days	336	\$0.2200	\$73.92
50-43-43-27-71-001-1060-001	8 VIA MIZNER, #106	Medium Volume 7 days	329	\$0.2200	\$72.38
50-43-43-27-71-001-1070-001	9 VIA MIZNER, #107	Medium Volume 7 days	335	\$0.2200	\$73.70
50-43-43-27-71-001-1080-001	12 VIA MIZNER, #108	Medium Volume 7 days	837	\$0.2200	\$184.14
50-43-43-27-71-001-1090-001	14 VIA MIZNER, #109	Medium Volume 7 days	397	\$0.2200	\$87.34
50-43-43-27-71-001-1100-001	23 VIA MIZNER, #110	Medium Volume 7 days	330	\$0.2200	\$72.60
50-43-43-27-71-001-1110-001	21 VIA MIZNER, #111	Medium Volume 7 days	285	\$0.2200	\$62.70

**Town of Palm Beach  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
FY 2014**

Property Control #	Service Address	Billing Description	Units	Rate	\$ Amount
50-43-43-27-71-001-1120-001	5 VIA MIZNER, #112	Medium Volume 7 days	269	\$0.2200	\$59.18
50-43-43-27-71-001-1140-001	27 VIA MIZNER, #114	Medium Volume 7 days	431	\$0.2200	\$94.82
50-43-43-27-71-001-1150-001	32 VIA MIZNER, #115	Medium Volume 7 days	793	\$0.2200	\$174.46
50-43-43-27-71-001-1160-001	33 VIA MIZNER, #116	Medium Volume 7 days	634	\$0.2200	\$139.48
50-43-43-27-71-001-1170-001	333 WORTH AVE, #117	Medium Volume 7 days	803	\$0.2200	\$176.66
50-43-43-27-71-001-1180-001	333 WORTH AVE, #118	Medium Volume 7 days	888	\$0.2200	\$195.36
50-43-43-27-71-001-1190-001	335 WORTH AVE, #119	Medium Volume 7 days	709	\$0.2200	\$155.98
50-43-43-27-71-001-1200-001	337 WORTH AVE, #120	Medium Volume 7 days	706	\$0.2200	\$155.32
50-43-43-27-71-001-2080-001	16 VIA MIZNER, #208	Medium Volume 7 days	1863	\$0.2200	\$409.86
50-43-43-27-71-001-2160-001	38 VIA MIZNER, #216	Medium Volume 7 days	2114	\$0.2200	\$465.08
50-43-43-27-71-002-0010-001	337 WORTH AVE	Medium Volume 7 days	2337	\$0.2200	\$514.14
50-43-43-27-71-002-1010-001	64 WORTH AV	Medium Volume 7 days	429	\$0.2200	\$94.38
50-43-43-27-71-002-1020-001	64 VIA MIZNER, C102N	Medium Volume 7 days	388	\$0.2200	\$85.36
50-43-43-27-71-002-1030-001	64 VIA MIZNER	Medium Volume 7 days	478	\$0.2200	\$105.16
50-43-43-27-71-002-1040-001	66 VIA MIZNER, #104	Medium Volume 7 days	286	\$0.2200	\$62.92
50-43-43-27-71-002-1050-001	66 VIA MIZNER #105	Medium Volume 7 days	310	\$0.2200	\$68.20
50-43-43-27-71-002-1060-001	87 VIA MIZNER, #106	Medium Volume 7 days	800	\$0.2200	\$176.00
50-43-43-27-71-002-1070-001	87 VIA MIZNER, #107N	Medium Volume 7 days	501	\$0.2200	\$110.22
50-43-43-27-71-002-1080-001	87 VIA MIZNER, #108	Medium Volume 7 days	601	\$0.2200	\$132.22
50-43-43-27-71-002-1090-001	88 VIA MIZNER	Medium Volume 7 days	990	\$0.2200	\$217.80
50-43-43-27-71-002-1100-001	90 VIA MIZNER	Medium Volume 7 days	1022	\$0.2200	\$224.84
50-43-43-27-71-002-1110-001	92 VIA MIZNER	High Volume 7 days	711	\$0.9580	\$681.14
50-43-43-27-71-002-1120-001	96 VIA MIZNER	Medium Volume 7 days	335	\$0.2200	\$73.70
50-43-43-27-71-002-1140-001	99 VIA MIZNER	Medium Volume 7 days	285	\$0.2200	\$62.70
50-43-43-27-71-002-1150-001	99 VIA MIZNER	Medium Volume 7 days	877	\$0.2200	\$192.94
50-43-43-27-71-002-2010-001	64 VIA MIZNER	Medium Volume 7 days	884	\$0.2200	\$194.48
50-43-43-27-74-000-0010-001	340 COCOANUT ROW	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-27-77-000-0021-001	434 CHILEAN AVE, #2A	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-27-77-000-0024-001	434 CHILEAN AVE, #2D	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-27-77-000-0034-001	434 CHILEAN AVE, #3D	Apartment (per unit/month)	1	\$14.2000	\$170.40
50-43-43-27-77-000-0042-001	434 CHILEAN AVE, #4B	Apartment (per month)	1	\$14.2000	\$170.40
50-43-43-27-77-000-0063-001	434 CHILEAN AVE, #6C	Apartment (per month)	1	\$14.2000	\$170.40

**Town of Palm Beach  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
FY 2014**

Property Control #	Service Address	Billing Description	Units	Rate	\$ Amount
50-43-43-27-78-000-0010-001	301 AUSTRALIAN AVE, CU-1	High Volume 7 days	13694	\$0.9580	\$13,118.85
50-43-43-27-78-000-0020-001	301 AUSTRALIAN AVE, CU-2	Medium Volume 5 days	1422	\$0.1950	\$277.29
50-43-43-27-78-000-0080-001	301 AUSTRALIAN AVE - HU	Medium Volume 5 days	14649	\$0.1950	\$2,856.56
50-43-43-35-00-002-0390-001	1100 S OCEAN BL	Medium Volume 7 days	46088	\$0.2200	\$10,139.36
50-43-43-35-00-002-0390-001	1100 S OCEAN BL	High Volume 7 days	10512	\$0.9580	\$10,070.50
50-43-43-35-00-002-0390-001	1100 S OCEAN BL	Low Volume 7 days	19908	\$0.0320	\$637.06
50-43-43-35-00-002-0390-001	1100 S OCEAN BL	Apartment (per month)	5	\$14.2000	\$852.00
50-43-44-11-03-000-1303-001	2310 S OCEAN BL	Medium Volume 5 days	4166	\$0.1950	\$812.37
50-43-44-11-07-008-0020-001	18 SLOANS CURVE	Medium Volume 5 days	1196	\$0.1950	\$233.22
50-43-44-14-01-003-1090-001	2275 S OCEAN BLVD #109	Medium Volume 5 days	978	\$0.1950	\$190.71
50-43-44-23-00-002-0190-001	2875 S OCEAN BLVD, #190	Medium Volume 5 days	30417	\$0.1950	\$5,931.32
50-43-44-23-00-002-0270-001	2880 S OCEAN BL	Medium Volume 7 days	3835	\$0.2200	\$843.70
50-43-44-23-00-002-0280-001	2870 S OCEAN BL	Medium Volume 7 days	43902	\$0.2200	\$9,658.44
50-43-44-23-14-000-0000-001	2850 S OCEAN BL	Medium Volume 5 days	1880	\$0.1950	\$366.60
50-43-44-26-02-000-0010-001	3200 S OCEAN BLVD	Medium Volume 5 days	1073	\$0.1950	\$209.24
50-43-44-26-06-000-0000-001	3031 S OCEAN BL	Medium Volume 5 days	42500	\$0.1950	\$8,287.50
					<u><u>\$928,518.93</u></u>

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2013

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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 Fiscal Year 2014 Assessment Roll and Assessment Amounts for Improvements and Related Maintenance Services.  
Final Assessment **Resolution No. 159-2013**

Date: August 30, 2013

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## **STAFF RECOMMENDATION**

In regard to the Worth Avenue Improvement Project, staff recommends the Mayor and Town Council:

- Adopt Resolution No. 159-2013 which is the final assessment resolution for this year's proposed capital and maintenance assessments in the Worth Avenue Commercial District.

## **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 approximates the statewide budget and millage rate adoption schedule. Accordingly, it is time to conclude the formal steps of implementing the proposed capital and maintenance assessments for the Worth Avenue Commercial District Assessment Area. If you adopt Resolution No. 159-2013 as recommended you will be concluding the Town's formal requirements in the assessment process for this year.

Subsequent to your adoption of the Initial Resolution No. 114-2013 at the July 11 Town Council meeting, a letter was sent by the Town to each property owner advising them of the basis of the assessment, the amount of land and taxable value to be assessed and the date, time, and place of the September 10 public hearing to adopt the final assessment and associated assessment roll. In addition, each property owner was notified of the amount of the assessment on the Property Appraiser's TRIM notice mailed to them in late August of this year. Lastly, a legal notice was published in *The Palm Beach Daily News* on August 15<sup>th</sup> as required by law.

The dollar amount to be assessed is based upon the following:

- Public Improvement Revenue Bonds, Series 2010B FY 2014 Annual Debt Service-\$774,181.28<sup>1</sup>

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<sup>1</sup> Debt Service represents \$772,681.28 in debt service and a Bank of New York service fee of \$1,500.

- Proposed FY 2014 Gross Maintenance Budget - \$221,125 – Non-Assessment Garden Club Revenue of \$10,000 = Net for assessment \$211,125.  
**Total Net Assessment - \$985,306.28**

In addition to the assessment figure above 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. 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 the noted expenses is realized in full. 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 net assessment of \$985,306.28 resulting in a gross assessment of **\$1,048,198.14** for FY 2013.

The notices that property owners receive prior to the final public hearing is to enable them to object or call out to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the process and as such has created this sort of check and balance into the process.

The Town has not received any written objections.

The Town Council should call for any comments from the public before taking any final action to adopt the assessments proposed herein.

### **FUNDING/FISCAL IMPACT**

All direct costs borne by the Town to accomplish this project will be paid for by the properties benefitting from the proposed project improvements.

### **TOWN ATTORNEY REVIEW**

Resolution No. 159-2013 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  
Jane Struder, Director of Finance  
Heather Encinosa, Esq.

N: TGB/2013/Agenda Items/ Backup Memo for WAIP Final Assess Res Capital & Maintenance 091013 STCM

## **RESOLUTION NO. 159-2013**

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 9, 2013, the Town Council adopted Resolution No. 114-2013, 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 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 10, 2013 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, 2013.

**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 10th day of September, 2013.

\_\_\_\_\_  
Gail L. Coniglio, Mayor

\_\_\_\_\_  
David A. Rosow, Town Council President

\_\_\_\_\_  
Robert N. Wildrick,  
Council President Pro Tem

\_\_\_\_\_  
William J. Diamond,  
Town Council Member

ATTEST:

\_\_\_\_\_  
Richard M. Kleid, Town Council Member

\_\_\_\_\_  
Susan A. Owens, Town Clerk

\_\_\_\_\_  
Michael J. Pucillo, Town Council Member

**APPENDIX A**  
**PROOF OF PUBLICATION**

TOWN OF PALM BEACH  
AUG 26 2013  
Account:9169  
Town Manager's Office

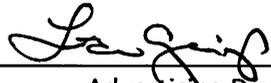
THE PALM BEACH DAILY NEWS

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

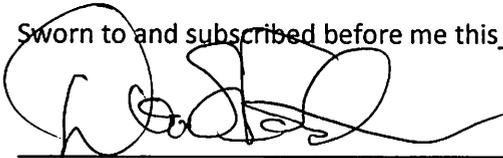
PROOF OF PUBLICATION

STATE OF FLORIDA  
COUNTY OF PALM BEACH

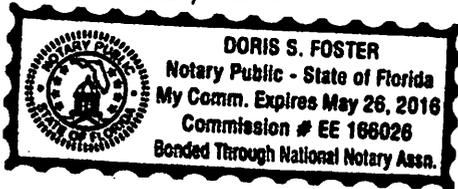
Before the undersigned authority personally appeared Linda Goings who on oath says that she is Advertising Director of the Palm Beach Daily News, a daily and a bi-weekly newspaper published at Palm Beach in Palm Beach County, Florida; that the attached copy of advertisement, being a Public Notice in the matter of Reference # **CMG237688R** was published in said newspaper in the issue of **August 15, 2013**.

  
\_\_\_\_\_  
Advertising Director

Sworn to and subscribed before me this 8-15-13.



Notary Public



Notice 237688R

**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, 2013.

The hearing will be held at 5:01 p.m. on September 10, 2013, 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.

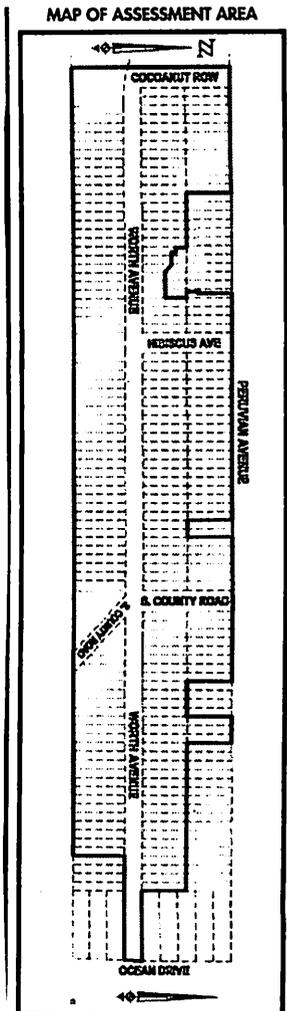
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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 2013, 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 7 of Resolution No. 114-13 and Sections 90.65 and 90.85 of the Town of Palm Beach Code.

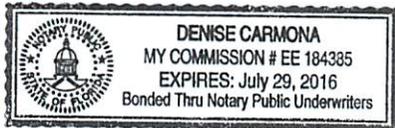
2. In accordance with Section 7 of Resolution No. 114-13 and Sections 90.65 and 90.85 of the Town of Palm Beach Code, Mr. Bradford timely provided all necessary information for notification of the Worth Avenue Improvement Assessment to the Property Appraiser of Palm Beach County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: 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 County 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.

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 3 day of September, 2013 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: Denise Carmona  
Notary Public, State of Florida  
At Large  
My Commission Expires: 7/29/16  
Commission No.: EE 184385

**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**

Worth Avenue FY 2014 Assessment Roll, Debt and Maintenance Assessments (Final)

PROPERTY OWNER NAME	PROPERTY CONTROL NUMBER	EVUs Per Parcel Land	EVUs Per Parcel Value	Debt	Maintenance	Total
Whalou Properties III LLC	50-43-43-23-05-016-0380	5.74	6.79	\$51,911.89	\$14,787.62	\$66,699.51
Worth Avenue Assoc. Ltd	50-43-43-23-05-017-0011	14.70	12.85	\$112,817.49	\$29,662.19	\$142,479.69
Worth Avenue Assoc. Ltd	50-43-43-23-05-017-0012	0.00	2.74	\$12,129.82	\$4,961.83	\$17,091.65
Second Worth Company LLC	50-43-43-23-05-016-0130	5.74	6.33	\$49,910.69	\$13,969.01	\$63,879.70
Love Gallery Place	50-43-43-26-14-000-0010	0.50	1.45	\$8,512.00	\$2,866.53	\$11,378.53
Love Gallery Place	50-43-43-26-14-000-0020	0.80	0.55	\$5,585.65	\$1,351.37	\$6,937.01
Hals Realty Associates LTD	50-43-43-26-14-000-0030	0.40	0.71	\$4,588.35	\$1,444.77	\$6,033.12
Town of Palm Beach	50-43-43-23-05-015-0220	0.00	0.00	\$0.00	\$0.00	\$0.00
Hals Realty Associates LTD	50-43-43-23-05-016-0010	4.20	1.89	\$24,253.28	\$5,231.98	\$29,485.26
Hals Realty Associates LTD	50-43-43-23-05-016-0600	3.80	2.05	\$23,539.64	\$5,361.51	\$28,901.15
Moda Imports Inc.	50-43-43-23-05-018-0230	5.30	5.41	\$44,063.47	\$12,095.75	\$56,159.22
212 Worth Avenue LLC	50-43-43-23-05-018-0212	0.30	0.72	\$4,405.69	\$1,437.20	\$5,842.89
Napoleon Palm Beach	50-43-43-23-05-018-0190	1.50	2.28	\$15,864.38	\$4,791.11	\$20,655.49
Worth Pondfield	50-43-43-23-05-018-0170	1.20	1.86	\$12,861.86	\$3,901.45	\$16,763.31
Palm V Assoc. LTD	50-43-43-23-05-018-0050	7.30	8.12	\$63,610.64	\$17,861.60	\$81,472.24
Power Love Assoc.	50-43-43-23-05-018-0010	2.70	2.94	\$23,174.89	\$6,478.92	\$29,653.81
Love 300	50-43-43-23-05-019-0220	1.90	2.60	\$18,857.53	\$5,544.52	\$24,402.04
Northern Trust Bank of Fla Burton J & Franz L. Trust	50-43-43-23-05-019-0200	0.70	0.82	\$6,142.88	\$1,772.69	\$7,915.57
Everglades Club Inc.	50-43-43-23-05-019-0010	3.10	1.41	\$18,119.31	\$3,905.96	\$22,025.27
Lendan Inc.	50-43-43-23-05-015-0280	3.20	4.08	\$30,392.83	\$8,798.47	\$39,191.30
Love LLC & Gedney Station	50-43-43-23-05-015-0340	2.10	2.34	\$18,331.77	\$5,154.26	\$23,486.04
PA FL Assoc.	50-43-43-23-05-015-0380	2.10	2.74	\$20,076.29	\$5,867.88	\$25,944.17
Miklor Equities, Inc.	50-43-43-23-05-015-0420	1.00	1.13	\$8,991.12	\$2,505.64	\$11,496.76
237-243 Worth Avenue LTD Partnership	50-43-43-23-05-015-0440	2.10	2.46	\$18,862.58	\$5,371.40	\$24,233.98
Jane B. Holzer	50-43-43-23-05-015-0480	2.10	2.33	\$18,289.92	\$5,137.15	\$23,427.07
Love III LLC	50-43-43-27-69-000-0010	0.30	0.16	\$1,933.09	\$426.88	\$2,359.96
Edward & Robert Kassatly TRS	50-43-43-27-69-000-0020	0.20	0.22	\$1,783.29	\$492.77	\$2,276.06
Manchester Realty Group	50-43-43-27-69-000-0030	0.20	0.16	\$1,302.49	\$361.36	\$1,663.86
Burton & Lucille Handelsman	50-43-43-27-69-000-0040	0.40	0.24	\$2,438.37	\$597.18	\$3,035.55
Madden Family Associates LTD	50-43-43-23-05-015-0520	1.60	2.60	\$17,457.65	\$5,382.83	\$22,840.48
Peruvian Avenue Corporation	50-43-43-23-05-015-0010	10.00	1.90	\$46,524.45	\$7,785.96	\$54,310.41
Love II LLC	50-43-43-23-05-014-0241	1.70	0.93	\$10,707.83	\$2,438.12	\$13,145.95
Chanel, Inc	50-43-43-23-05-014-0242	2.80	3.64	\$26,621.10	\$7,799.16	\$34,420.26
Love LLC	50-43-43-23-05-014-0331	1.90	1.98	\$15,927.51	\$4,404.85	\$20,332.36
New Palm	50-43-43-23-05-014-0391	0.70	0.96	\$6,981.41	\$2,048.92	\$9,030.33
Dogramacyan Garbis	50-43-43-27-62-000-0010	0.20	0.41	\$2,658.18	\$836.21	\$3,494.39
Usher LLC	50-43-43-27-62-000-0020	0.20	0.37	\$2,399.60	\$761.19	\$3,160.79
Marikio Inc.	50-43-43-27-62-000-0030	0.20	0.42	\$2,727.15	\$859.36	\$3,586.51
Carlos Caijgas	50-43-43-27-62-000-0040	0.10	0.07	\$485.22	\$141.84	\$627.06
Carlos & Michela Caijgas	50-43-43-27-62-000-0050	0.10	0.14	\$1,023.66	\$299.26	\$1,322.91
Carlos Caijgas	50-43-43-27-62-000-0060	0.10	0.18	\$1,333.52	\$389.81	\$1,723.33
Usher LLC	50-43-43-27-62-000-0070	0.10	0.13	\$980.50	\$286.67	\$1,267.16
Worth Avenue Holdings, LLC	50-43-43-23-05-014-0430	0.50	0.95	\$6,187.50	\$1,944.93	\$8,132.43
Everglades Club Inc.	50-43-43-23-05-014-0010	2.70	2.04	\$19,354.35	\$4,872.59	\$24,226.93
Mimi G. Duncan	50-43-43-23-05-014-0031	0.00	0.02	\$172.96	\$41.49	\$214.45
City National Bank of Florida Trust	50-43-43-27-71-001-1170	0.10	0.19	\$1,257.26	\$389.72	\$1,646.98
City National Bank of Florida Trust	50-43-43-27-71-001-1180	0.10	0.36	\$2,050.04	\$700.83	\$2,750.87
City National Bank of Florida Trust	50-43-43-27-71-001-1190	0.10	0.29	\$1,639.11	\$560.35	\$2,199.46
City National Bank of Florida Trust	50-43-43-27-71-001-1200	0.10	0.28	\$1,632.18	\$557.98	\$2,190.16
Argon LC	50-43-43-27-71-002-0010	0.00	0.00	\$0.00	\$0.00	\$0.00
City National Bank of Florida Trust	50-43-43-27-71-001-1010	0.20	0.46	\$2,611.03	\$892.61	\$3,503.64
City National Bank of Florida Trust	50-43-43-27-71-001-1020	0.10	0.30	\$1,694.52	\$579.29	\$2,273.80

City National Bank of Florida Trust	50-43-43-27-71-001-1030	0.10	0.26	\$1,516.75	\$518.52	\$2,035.27
City National Bank of Florida Trust	50-43-43-27-71-001-1040	0.10	0.27	\$1,572.16	\$537.46	\$2,109.62
Via Mizner South Realty Trust	50-43-43-27-71-001-0010	0.00	0.00	\$0.00	\$0.00	\$0.00
Partnership	50-43-43-27-71-001-0020	0.00	0.00	\$0.00	\$0.00	\$0.00
Not Applicable	50-43-43-27-71-001-0030	0.00	0.00	\$0.00	\$0.00	\$0.00
City National Bank of Florida Trust	50-43-43-27-71-001-1050	0.00	0.08	\$526.08	\$163.07	\$689.15
City National Bank of Florida Trust	50-43-43-27-71-001-1060	0.00	0.08	\$515.12	\$159.67	\$674.79
City National Bank of Florida Trust	50-43-43-27-71-001-1090	0.10	0.09	\$621.59	\$192.68	\$814.26
City National Bank of Florida Trust	50-43-43-27-71-001-1070	0.00	0.08	\$526.08	\$163.07	\$689.15
City National Bank of Florida Trust	50-43-43-27-71-001-1080	0.10	0.20	\$1,310.50	\$406.22	\$1,716.72
City National Bank of Florida Trust	50-43-43-27-71-001-1100	0.00	0.08	\$518.25	\$160.64	\$678.89
City National Bank of Florida Trust	50-43-43-27-71-001-1110	0.10	0.13	\$830.55	\$263.11	\$1,093.65
City National Bank of Florida Trust	50-43-43-27-71-001-1120	0.00	0.06	\$422.74	\$131.04	\$553.78
City National Bank of Florida Trust	50-43-43-27-71-001-1150	0.10	0.19	\$1,243.17	\$385.35	\$1,628.52
City National Bank of Florida Trust	50-43-43-27-71-001-1160	0.10	0.15	\$992.66	\$307.70	\$1,300.36
City National Bank of Florida Trust	50-43-43-27-71-001-1140	0.10	0.10	\$674.82	\$209.18	\$884.00
Anglo American Holdings Inc.	50-43-43-27-71-001-2080	0.30	0.36	\$2,563.22	\$759.49	\$3,322.71
City National Bank of Florida Trust	50-43-43-27-71-001-2160	0.30	0.41	\$2,908.56	\$861.81	\$3,770.37
Via Mizner Associates Ltd.	50-43-43-27-71-001-2190	0.00	0.00	\$0.00	\$0.00	\$0.00
Via Mizner Associates Ltd.	50-43-43-27-71-001-2170	0.00	0.00	\$0.00	\$0.00	\$0.00
Via Mizner Associates Ltd.	50-43-43-27-71-001-2180	0.00	0.00	\$0.00	\$0.00	\$0.00
Not Applicable	50-43-43-27-71-002-0020	0.00	0.00	\$0.00	\$0.00	\$0.00
L. C. Argon	50-43-43-27-71-002-1010	0.10	0.07	\$530.04	\$150.27	\$680.31
L. C. Argon	50-43-43-27-71-002-1020	0.10	0.06	\$480.62	\$136.25	\$616.88
L. C. Argon	50-43-43-27-71-002-1030	0.10	0.08	\$590.58	\$167.43	\$758.01
Gretchen B. Black	50-43-43-27-71-002-1050	0.00	0.05	\$383.02	\$108.58	\$491.60
City National Bank of Florida Trust	50-43-43-27-71-002-1060	0.10	0.13	\$989.66	\$280.56	\$1,270.23
City National Bank of Florida Trust	50-43-43-27-71-002-1070	0.10	0.08	\$620.24	\$175.83	\$796.07
City National Bank of Florida Trust	50-43-43-27-71-002-1080	0.10	0.10	\$742.55	\$210.51	\$953.07
City National Bank of Florida Trust	50-43-43-27-71-002-1090	0.20	0.17	\$1,487.03	\$392.18	\$1,879.21
Gretchen B. Black	50-43-43-27-71-002-1040	0.00	0.05	\$354.60	\$100.53	\$455.13
City National Bank of Florida Trust	50-43-43-27-71-002-1100	0.20	0.23	\$1,760.63	\$499.13	\$2,259.76
City National Bank of Florida Trust	50-43-43-27-71-002-1150	0.10	0.14	\$1,083.56	\$307.19	\$1,390.75
City National Bank of Florida Trust	50-43-43-27-71-002-1110	0.10	0.11	\$878.46	\$249.04	\$1,127.50
City National Bank of Florida Trust	50-43-43-27-71-002-1120	0.00	0.05	\$413.90	\$117.34	\$531.24
City National Bank of Florida Trust	50-43-43-27-71-002-1140	0.00	0.05	\$352.13	\$99.83	\$451.95
L. C. Argon	50-43-43-27-71-002-2010	0.10	0.12	\$1,009.88	\$274.42	\$1,284.29
				<b>\$823,597.08</b>	<b>\$224,601.06</b>	<b>\$1,048,198.14</b>

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2013

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To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Thomas G. Bradford, Deputy Town Manager

Re: Via Fontana Assessment Area Fiscal Year 2014 Assessment Roll and Assessment Amounts for Improvements.  
Final Assessment **Resolution No. 160-2013**

Date: August 30, 2013

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## **STAFF RECOMMENDATION**

In regard to the Via Fontana Underground Utilities Conversion Project and associated assessments, staff recommends the Mayor and Town Council:

- Adopt Resolution No. 160-2013 which is the final assessment resolution for this year's proposed capital and maintenance assessments in the Via Fontana Assessment Area.

## **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 approximates the statewide budget and millage rate adoption schedule. Accordingly, it is time to conclude the formal steps of implementing the proposed capital and maintenance assessments for the Via Fontana Assessment Area. If you adopt Resolution No. 160-2013 as recommended you will be concluding the Town's formal requirements in the assessment process for this year.

In mid-August a letter was sent by the Town to each property owner advising them of the basis of the assessment, the amount of equivalent benefit units (EBU's) assigned to each parcel of land, the amount of the annual Improvement Assessment for each parcel and the date, time, and place of the September 10 public hearing to adopt the final assessment and associated assessment roll. In addition, each property owner was notified of the amount of the assessment on the Property Appraiser's TRIM notice mailed to them in late August of this year. Lastly, a legal notice was published in *The Palm Beach Daily News* on August 15<sup>th</sup> as required by law.

The dollar amount to be assessed is based upon the following internal financing factors:

- Original outstanding principal of \$224,672.15
- Term: 20 Years, Variable Rate Based on Town's Interest Rate Opportunity Cost on funds loaned.

- Principal: Fixed Principal for 1/20 of Original principal for 20 years. Year two = \$11,233.61
- Effective Interest Rate (Interest Rate + Town Surcharge): 1.5% on unpaid principal balance of \$213,439 = \$3,201
- Interest Rate (Town Opportunity Cost) = 0.50%
- Town Surcharge @ 1%
- Total principal and interest = \$14,434.61
- Estimated Attorney Fees = \$750
- Postage = \$2.00
- Notice Publication = \$485
- Tax Collector Mailing Assessment = \$60
- Tax Collector Administrative Charge = \$150
- Total principal, interest and fees = \$15,882

**Total Net Assessment - \$15,882**

In addition to the net assessment figure above 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. 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 the noted expenses is realized in full. 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 net assessment of \$15,882 resulting in a **gross assessment of \$16,893 for FY 2014.**

The notices that property owners receive prior to the final public hearing is to enable them to object or call out to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the process and as such has created this sort of check and balance into the process.

The Town has not received any written objections.

The Town Council should call for any comments from the public before taking any final action to adopt the assessments proposed herein.

**FUNDING/FISCAL IMPACT**

All direct costs borne by the Town to accomplish this project will be paid for by the properties benefitting from the proposed project improvements.

**TOWN ATTORNEY REVIEW**

Resolution No. 160-2013 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  
Jane Struder, Director of Finance  
Heather Encinosa, Esq.

N: TGB/2013/Agenda Items/ Backup Memo for Via Fontana Final Assessment Res 091013 STCM

**RESOLUTION NO. 160-2013**

**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 10, 2013, 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, 2013.

**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, 2013, 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 10th day of September, 2013.

\_\_\_\_\_  
Gail L. Coniglio, Mayor

\_\_\_\_\_  
David A. Rosow, Town Council President

\_\_\_\_\_  
Robert N. Wildrick,  
Council President Pro Tem

\_\_\_\_\_  
William J. Diamond,  
Town Council Member

ATTEST:

\_\_\_\_\_  
Richard M. Kleid, Town Council Member

\_\_\_\_\_  
Susan A. Owens, Town Clerk

\_\_\_\_\_  
Michael J. Pucillo, Town Council Member

**APPENDIX A**  
**PROOF OF PUBLICATION**

TOWN OF PALM BEACH  
Account:9169 AUG 26 2013  
Town Manager's Office

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

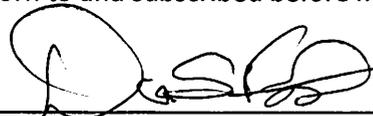
PROOF OF PUBLICATION

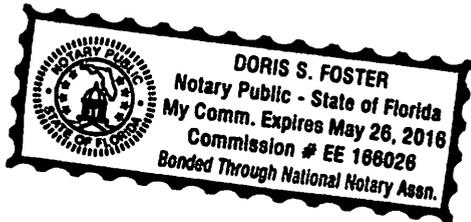
STATE OF FLORIDA  
COUNTY OF PALM BEACH

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 # CMG237678R was published in said newspaper in the issue of August 15, 2013.

  
\_\_\_\_\_  
Advertising Director

Sworn to and subscribed before me this 8-15-13.

  
\_\_\_\_\_  
Notary Public



Notice 237678R

## 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, 2013, and future fiscal years.

The hearing will be held at 5:01 p.m. on September 10, 2013, in the Town of Palm Beach Town Council Chambers, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed 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.

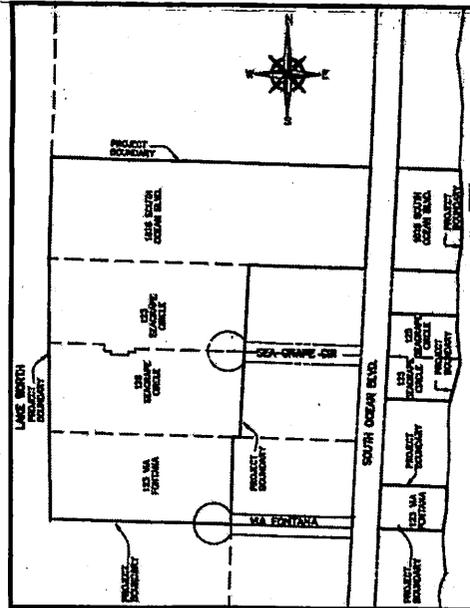
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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 2013, 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:

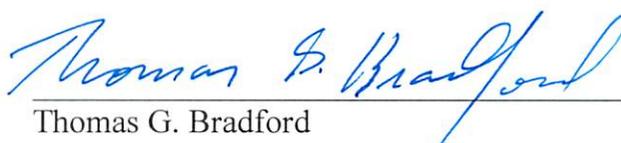
1. I, Thomas G. Bradford, as the Deputy Town Manager of the Town of Palm Beach ("Town"), have been directed by the Town Council, to mail or cause to be mailed the notices required by Section 90.65 of the Town of Palm Beach Code.

2. In accordance with Section 90-65 of the Town of Palm Beach Code, I have caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the Town expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 20, 2013, 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.

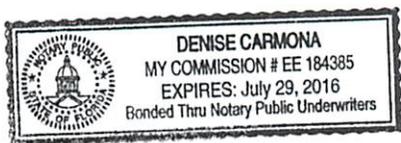
4. Additionally, in accordance with Chapter 92-264, Laws of Florida, I timely provided the information detailed in paragraph 2. above concerning the assessments to the Palm Beach County Property Appraiser for inclusion as a part of the notice of proposed property taxes under Section 200.069, Florida 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 3 day of September, 2013 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: Denise Carmona  
Notary Public, State of Florida  
At Large  
My Commission Expires: 7/29/16  
Commission No.: EE 184385

**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**

VIA FONTANA FY 2014 IMPROVEMENT ASSESSMENT ROLL

Property Control Number	Street Address	Total Assmt	Combined Collection Cost & Statutory Discount Factor	Total FY 2014 Gross Debt NAV
50-43-44-11-00-001-0010	1616 S OCEAN BLVD	\$ 5,675.72	0.94	\$6,037.00
50-43-44-11-03-000-1002	125 SEAGRAPE CIR	\$ 3,004.79	0.94	\$3,196.00
50-43-44-11-03-000-1001	126 SEAGRAPE CIR	\$ 3,004.79	0.94	\$3,196.00
50-43-44-11-03-000-1011	123 VIA FONTANA	\$ 4,196.69	0.94	\$4,464.00
				\$16,893.00

\$ 15,882.00

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 10, 2013

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To: Mayor and Town Council

Via: Peter B. Elwell, Town Manager

From: Thomas G. Bradford, Deputy Town Manager

Re: Everglades Island Assessment Area Fiscal Year 2014 Assessment Roll and Assessment Amounts for Improvements  
Final Assessment **Resolution No. 161-2013**

Date: August 30, 2013

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## **STAFF RECOMMENDATION**

In regard to the Everglades Island Underground Utilities Conversion Project, staff recommends the Mayor and Town Council:

- Adopt Resolution No. 161-2013 which is the final assessment resolution for this year's proposed capital assessments for the Everglades Island Assessment Area.

## **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 approximates the statewide budget and millage rate adoption schedule. Accordingly, it is time to conclude the formal steps of implementing the proposed capital and maintenance assessments for the Everglades Island Assessment Area. If you adopt Resolution No. 161-2013 as recommended you will be concluding the Town's formal requirements in the assessment process for this year.

Subsequent to your adoption of the Initial Resolution No. 116-2013 at the July 11 Town Council meeting, a letter was sent by the Town to each property owner advising them of the basis of the assessment, the amount of the assessment and the date, time, and place of the September 10 public hearing to adopt the final assessment and associated assessment roll. In addition, each property owner was notified of the amount of the assessment on the Property Appraiser's TRIM notice mailed to them in late August of this year. Lastly, a legal notice was published in *The Palm Beach Daily News* on August 15<sup>th</sup> as required by law.

The Final Everglades Island net assessment for FY 2014 has been calculated as follows:

<b>Cost Description</b>	<b>Amount</b>
Estimated Original Principal	\$685,625
Outstanding Principal	\$685,625
Anticipated Funding Agreement Required Principal Payment	\$68,563

Interest Rate @ 0.50% since inception	\$930
Interest Rate Surcharge @ 1.0%	\$1,860
Estimated Attorney Fees	\$3,000
Estimated Postage	\$52
Estimated PB Daily News Ad:	\$485
Est. Tax Collector Mailing Assessment	\$60
Est. Tax Collector Administrative Charge	\$150
<b>Final FY 2014 Total Net Assessment</b>	<b>\$75,100</b>

In addition to the assessment figure above 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. 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 the noted expenses is realized in full. 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 net assessment of \$75,100 resulting in a gross assessment of **\$79,893.62** for FY 2014.

The notices that property owners receive prior to the final public hearing is to enable them to object or call out to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property. The law recognizes the difficulties that can exist in the process and as such has created this sort of check and balance into the process.

The Town has not received any written objections.

The Town Council should call for any comments from the public before taking any final action to adopt the assessments proposed herein.

**FUNDING/FISCAL IMPACT**

All direct costs borne by the Town to accomplish this project will be paid for by the properties benefitting from the proposed project improvements.

**TOWN ATTORNEY REVIEW**

Resolution No. 161-2013 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  
Jane Struder, Director of Finance  
Heather Encinosa, Esq.

**RESOLUTION NO. 161-2013**

**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; PROVIDING AUTHORITY AND DEFINITIONS; AMENDING THE INITIAL ASSESSMENT RESOLUTION; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR THE IMPOSITION OF THE ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE EVERGLADES ISLAND ASSESSMENT AREA; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING 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**, subsequent to the adoption of the Initial Assessment Resolution, the Town Council finalized its financing plan for the Underground Utility Improvements which will reduce the Assessments and require certain modifications to the terms set forth in the Initial Assessment Resolution; 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 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 proposed to be assessed notifying such property owner of the opportunity to be heard concerning the assessments; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively.

**WHEREAS**, a public hearing has been duly held on September 10, 2013, 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 Final Assessment Resolution is adopted pursuant to the Code, the Initial Assessment Resolution, as amended herein, 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 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, as amended herein, unless the context clearly indicates an alternative meaning.

**SECTION 3. AMENDMENT OF THE INITIAL ASSESSMENT RESOLUTION.** The Initial Assessment Resolution is hereby amended as follows:

(A) Section 4.03 of the Initial Assessment Resolution is hereby amended to change all references to "Project Cost" therein to "Capital Cost" for purposes of calculating the Prepayment Amount.

(B) Section 4.04(A) of the Initial Assessment Resolution is hereby amended to reflect that the annual interest rate set in the Funding Agreement established for the Town's internal financing plan for the Underground Utility Improvements is a variable rate that may fluctuate annually. Accordingly, Section 4.03(A) is hereby amended to read as follows:

A "Debt Service Amount" shall be computed for each Fiscal Year as the amount which is payable in respect of the Obligations in accordance with a debt service

schedule prepared with principal installments equal to those established in the Funding Agreement and interest rates equal to those calculated in accordance with the Funding Agreement established for the Town's internal financing of the Underground Utility Improvements; provided, however, that the "Debt Service Amount" for any Fiscal Year shall not exceed the principal amount of Obligations then outstanding plus interest and any reasonable interest surcharge thereon.

**SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.** The Initial Assessment Resolution, as amended herein, is hereby ratified and confirmed.

**SECTION 5. CREATION OF EVERGLADES ISLAND ASSESSMENT AREA.** The Everglades Island Assessment Area is hereby created to include the property specifically identified in Appendix A to the Initial Assessment Resolution, as amended herein. The Everglades Island Assessment Area is created for the purpose of improving the use and enjoyment of property by funding the Underground Utility Improvements related to the Everglades Island Assessment Area to provide beautification, improved utility reliability, and enhance safety and access to property, as well as preserving and/or enhancing the value of all property within the Everglades Island Assessment Area.

**SECTION 6. APPROVAL OF 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, 2013.

**SECTION 7. IMPOSITION OF ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS.**

(A) The Tax Parcels described in the 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 Assessment Roll. The methodology set forth in Sections 3.02 and 4.04 of the Initial Assessment Resolution, as amended herein, for assigning Assessment Units and computing the Assessments is hereby approved 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, 2013, 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 herein, are hereby levied and imposed on all Tax Parcels described in the 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 to be mailed in November 2013.

(C) Upon adoption of this Final Assessment Resolution:

(1) 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.

(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 8. 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 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, as amended herein..

**SECTION 10. 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, as amended herein, (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 11. 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 12. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of September, 2013.

\_\_\_\_\_  
Gail L. Coniglio, Mayor

\_\_\_\_\_  
David A. Rosow, Town Council President

\_\_\_\_\_  
Robert N. Wildrick,  
Council President Pro Tem

\_\_\_\_\_  
William J. Diamond,  
Town Council Member

ATTEST:

\_\_\_\_\_  
Richard M. Kleid, Town Council Member

\_\_\_\_\_  
Susan A. Owens, Town Clerk

\_\_\_\_\_  
Michael J. Pucillo, Town Council Member

**APPENDIX A**  
**PROOF OF PUBLICATION**

TOWN OF PALM BEACH  
AUG 26 2013  
Town Manager's Office

Account:9169

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

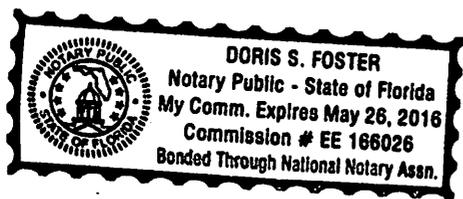
STATE OF FLORIDA  
COUNTY OF PALM BEACH

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 # CMG237681R was published in said newspaper in the issue of August 15, 2013.

  
\_\_\_\_\_  
Advertising Director

Sworn to and subscribed before me this 8-15-13.

  
\_\_\_\_\_  
Notary Public



NO. 237681R

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

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider imposing non-ad valorem special assessments for the provision of the design, construction, and installation of the Underground Utility Improvements within the boundaries of the Everglades Island Assessment Area for the Fiscal Year beginning October 1, 2013 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 10, 2013, in the Town of Palm Beach Town Council Chambers, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Everglades Island 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.

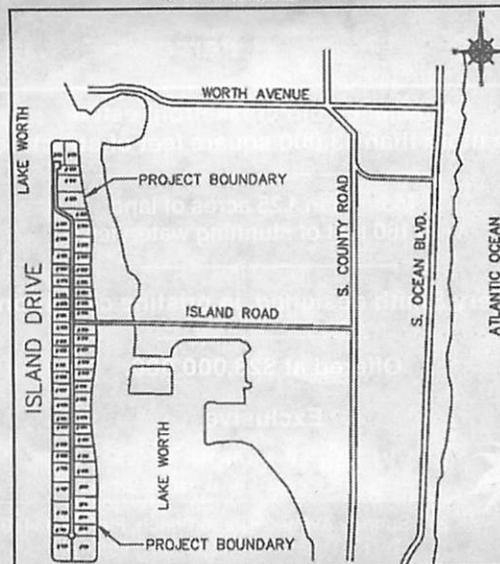
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may 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, 2013. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 116-2013), 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 2013, 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 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

**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. 116-2013 and Section 90.65 of the Town of Palm Beach Code.

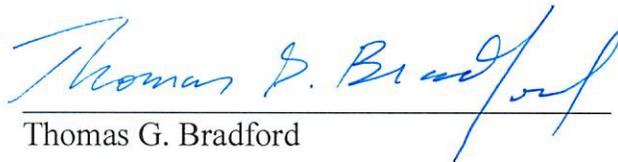
2. In accordance with Section 2.03 of Resolution No. 116-2013 and Section 90-65 of the Town of Palm Beach Code, I have caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the Town expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 20, 2013, 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.

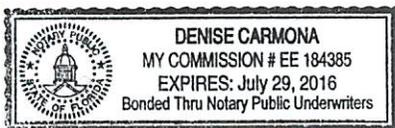
4. Additionally, in accordance with Chapter 92-264, Laws of Florida, I timely provided the information detailed in paragraph 2. above concerning the assessments to the Palm Beach County Property Appraiser for inclusion as a part of the notice of proposed property taxes under Section 200.069, Florida 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 3 day of September, 2013 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: Denise Carmona  
Notary Public, State of Florida  
At Large  
My Commission Expires: 7/29/16  
Commission No.: EE 184385

**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**

EVERGLADES ISLAND UG PROJECT ASSESSMENT ROLL & ASSESSMENT FY 2014				
Street Address	PCN	Net Assessment	Denominator	Gross Assessment
482 ISLAND DR	50-43-43-27-03-000-0252	\$ 871.38	94%	\$927.00
488 ISLAND DR	50-43-43-27-03-000-0251	\$ 1,359.35	94%	\$1,446.12
500 ISLAND DR	50-43-43-27-03-000-0270	\$ 980.30	94%	\$1,042.88
510 ISLAND DR	50-43-43-27-03-000-0280	\$ 2,287.38	94%	\$2,433.38
520 ISLAND DR	50-43-43-27-03-000-0291	\$ 2,287.38	94%	\$2,433.38
528 ISLAND DR	50-43-43-27-03-000-0320	\$ 980.30	94%	\$1,042.88
534 ISLAND DR	50-43-43-27-03-000-0340	\$ 1,633.84	94%	\$1,738.13
537 ISLAND DR	50-43-43-27-03-000-0310	\$ 1,633.84	94%	\$1,738.13
550 ISLAND DR	50-43-43-27-03-000-0361	\$ 1,633.84	94%	\$1,738.13
555 ISLAND DR	50-43-43-27-03-000-0350	\$ 1,633.84	94%	\$1,738.13
560 ISLAND DR	50-43-43-27-03-000-0400	\$ 980.30	94%	\$1,042.88
561 ISLAND DR	50-43-43-27-03-000-0372	\$ 980.30	94%	\$1,042.88
568 ISLAND DR	50-43-43-27-03-000-0420	\$ 980.30	94%	\$1,042.88
569 ISLAND DR	50-43-43-27-03-000-0410	\$ 980.30	94%	\$1,042.88
575 ISLAND DR	50-43-43-27-03-000-0430	\$ 980.30	94%	\$1,042.88
576 ISLAND DR	50-43-43-27-03-000-0440	\$ 980.30	94%	\$1,042.88
582 ISLAND DR	50-43-43-27-03-000-0481	\$ 980.30	94%	\$1,042.88
584 ISLAND DR	50-43-43-27-03-000-0460	\$ 980.30	94%	\$1,042.88
589 ISLAND DR	50-43-43-27-03-000-0450	\$ 980.30	94%	\$1,042.88
593 ISLAND DR	50-43-43-27-03-000-0470	\$ 980.30	94%	\$1,042.88
600 ISLAND DR	50-43-43-27-03-000-0482	\$ 1,633.84	94%	\$1,738.13
601 ISLAND DR	50-43-43-27-01-000-0800	\$ 980.30	94%	\$1,042.88
608 ISLAND DR	50-43-43-27-01-000-0521	\$ 980.30	94%	\$1,042.88
609 ISLAND DR	50-43-43-27-01-000-0510	\$ 980.30	94%	\$1,042.88
616 ISLAND DR	50-43-43-27-01-000-0522	\$ 980.30	94%	\$1,042.88
619 ISLAND DR	50-43-43-27-01-000-0530	\$ 980.30	94%	\$1,042.88
624 ISLAND DR	50-43-43-27-01-000-0541	\$ 1,633.84	94%	\$1,738.13
625 ISLAND DR	50-43-43-27-01-000-0550	\$ 980.30	94%	\$1,042.88
630 ISLAND DR	50-43-43-27-01-000-0580	\$ 1,633.84	94%	\$1,738.13
631 ISLAND DR	50-43-43-27-01-000-0570	\$ 1,633.84	94%	\$1,738.13
640 ISLAND DR	50-43-43-27-01-000-0601	\$ 980.30	94%	\$1,042.88
650 ISLAND DR	50-43-43-27-01-000-0621	\$ 980.30	94%	\$1,042.88
655 ISLAND DR	50-43-43-27-01-000-0591	\$ 980.30	94%	\$1,042.88
657 ISLAND DR	50-43-43-27-01-000-0611	\$ 1,633.84	94%	\$1,738.13
662 ISLAND DR	50-43-43-27-01-000-0641	\$ 1,633.84	94%	\$1,738.13
663 ISLAND DR	50-43-43-27-01-000-0631	\$ 980.30	94%	\$1,042.88
670 ISLAND DR	50-43-43-27-01-000-0661	\$ 980.30	94%	\$1,042.88
671 ISLAND DR	50-43-43-27-01-000-0670	\$ 980.30	94%	\$1,042.88
674 ISLAND DR	50-43-43-27-01-000-0701	\$ 980.30	94%	\$1,042.88
677 ISLAND DR	50-43-43-27-01-000-0690	\$ 980.30	94%	\$1,042.88
680 ISLAND DR	50-43-43-27-01-000-0702	\$ 980.30	94%	\$1,042.88
685 ISLAND DR	50-43-43-27-02-000-0710	\$ 1,633.84	94%	\$1,738.13
686 ISLAND DR	50-43-43-27-02-000-0740	\$ 1,633.84	94%	\$1,738.13
688 ISLAND DR	50-43-43-27-02-000-0761	\$ 1,633.84	94%	\$1,738.13
690 ISLAND DR	50-43-43-27-02-000-0781	\$ 2,287.38	94%	\$2,433.38
695 ISLAND DR	50-43-43-27-02-000-0731	\$ 980.30	94%	\$1,042.88
703 ISLAND DR	50-43-43-27-02-000-0751	\$ 1,633.84	94%	\$1,738.13
710 ISLAND DR	50-43-43-27-02-000-0821	\$ 1,633.84	94%	\$1,738.13
727 ISLAND DR	50-43-43-27-02-000-0791	\$ 1,633.84	94%	\$1,738.13
735 ISLAND DR	50-43-43-27-02-000-0830	\$ 2,287.38	94%	\$2,433.38
744 ISLAND DR	50-43-43-27-02-000-0841	\$ 1,633.84	94%	\$1,738.13
748 ISLAND DR	50-43-43-27-02-000-0880	\$ 1,633.84	94%	\$1,738.13
751 ISLAND DR	50-43-43-27-02-000-0851	\$ 980.30	94%	\$1,042.88
757 ISLAND DR	50-43-43-27-02-000-0890	\$ 2,287.38	94%	\$2,433.38
760 ISLAND DR	50-43-43-27-02-000-0900	\$ 3,594.45	94%	\$3,823.88
		<b>\$ 75,100.00</b>		<b>\$79,893.62</b>

**APPENDIX E**  
**FORM OF PREPAYMENT NOTICE**

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

Re: Everglades Island 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 Everglades Island Assessment Area of the Town (the "Assessment Area") to fund the design and construction of the Underground Utility Improvements. 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 assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. The 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 2013. 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 has financed this project with an internal loan. 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 assessment in full at any time prior to October 15, 2013 to avoid additional interest and other annual costs associated with the assessment program. The amount required to prepay the assessment on or prior to October 15, 2013 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 assessment 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.

**TOWN OF PALM BEACH, FLORIDA**

**RESOLUTION NO. 162-2013**

**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 2013-2014 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, 2013, and ending September 30, 2014.

Section 2. The tentative General (Operating) Fund, Debt Service Fund Budgets, and Budgets for Other Funds adopted by this resolution shall be subject to review and amendment by the Town Council of the Town of Palm Beach at a public hearing to be conducted at 5:01 P.M. on Wednesday, September 18, 2013, in the Town Council Chambers, 360 South County Road, Palm Beach, Florida.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 10th day of September 2013.

\_\_\_\_\_  
Gail L. Coniglio, Mayor

\_\_\_\_\_  
David A. Rosow, Town Council President

\_\_\_\_\_  
Robert N. Wildrick, President Pro Tem

\_\_\_\_\_  
William J. Diamond, Town Council Member

ATTEST:

\_\_\_\_\_  
Richard M. Kleid, Town Council Member

\_\_\_\_\_  
Susan A. Owens, MMC, Town Clerk

\_\_\_\_\_  
Michael J. Pucillo, Town Council Member

**BUDGET SUMMARY  
TOWN OF PALM BEACH - FISCAL YEAR 2013-2014**

Exhibit A

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF PALM BEACH  
ARE 9.4% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

**General Fund 3.2401**

	GENERAL FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	ENTER- PRISE FUND	INTERNAL SERVICE FUND	TRUST FUND	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES</b>							
Taxes:	Millage per \$1,000						
Ad Valorem Taxes - Operating	3.2401	\$38,567,700	\$0	\$0	\$0	\$0	\$38,567,700
Sales and Use Taxes	7,367,500	0	0	0	0	0	7,367,500
Licenses and Permits	6,588,200	0	0	0	0	0	6,588,200
Intergovernmental Revenue	1,052,000	0	1,000,000	0	0	0	2,052,000
Charges for Services	3,552,275	0	0	4,981,300	6,751,500	0	15,285,075
Fines and Forfeitures	1,181,000	0	0	0	0	0	1,181,000
Bond/Loan Proceeds	0		11,960,000	0	0	0	11,960,000
Contributions	0	0	0	0	0	7,171,638	7,171,638
Special Assessments	0	775,000	273,261	0	0	0	1,048,261
Interest	425,373	1,000	76,400	3,100	68,500	15,919,169	16,493,542
Miscellaneous	247,845	0	10,000	0	30,000	930,690	1,218,535
<b>TOTAL SOURCES</b>	<b>\$58,981,893</b>	<b>\$776,000</b>	<b>\$13,319,661</b>	<b>\$4,984,400</b>	<b>\$6,850,000</b>	<b>\$24,021,497</b>	<b>\$108,933,451</b>
Transfers In	885,000	6,254,863	10,283,913	0	1,876,000	1,506,000	20,805,776
Fund Balances/Reserves/Net Assets	5,459,600	4,200	24,030,534	420,207	13,884,776	3,247	43,802,564
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$65,326,493</b>	<b>\$7,035,063</b>	<b>\$47,634,108</b>	<b>\$5,404,607</b>	<b>\$22,610,776</b>	<b>\$25,530,744</b>	<b>\$173,541,791</b>
<b>EXPENDITURES</b>							
General Government	\$9,243,804	\$0	\$0	\$0	\$13,884,844	\$9,400,249	\$32,528,897
Public Safety	26,424,898	0	0	0	0	11,489,295	37,914,193
Physical Environment	12,041,147	0	33,948,290	0	0	0	45,989,437
Transportation	1,029,328	0	0	0	0	0	1,029,328
Culture and Recreation	1,905,316	0	0	4,393,307	0	0	6,298,623
Principal Retirement	0	6,993,700	0	0	0	0	6,993,700
Interest and Fees	0	11,500	0	0	0	0	11,500
<b>TOTAL EXPENDITURES</b>	<b>\$50,644,493</b>	<b>\$7,005,200</b>	<b>\$33,948,290</b>	<b>\$4,393,307</b>	<b>\$13,884,844</b>	<b>\$20,889,544</b>	<b>\$130,765,678</b>
Transfers Out	14,682,000	0	253,563	1,011,300	8,725,932	0	24,672,795
Fund Balances/Reserves/Net Assets	0	29,863	13,432,255	0	0	4,641,200	18,103,318
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES</b>	<b>\$65,326,493</b>	<b>\$7,035,063</b>	<b>\$47,634,108</b>	<b>\$5,404,607</b>	<b>\$22,610,776</b>	<b>\$25,530,744</b>	<b>\$173,541,791</b>

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