

# TOWN OF PALM BEACH

Information for First Public Hearing on: September 19, 2017

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To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jane Struder, Finance Director

Re: FY18 Budget Update – First Public Hearing

Date: September 1, 2017

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## **STAFF RECOMMENDATION**

Staff requests that the Town Council approve Resolutions for a tentative millage rate and budget for FY18.

## **GENERAL INFORMATION**

At the July 11<sup>th</sup> Special Town Council meeting, Town Council set the goal of earmarking an additional \$5 million to fund the Retirement Fund's Unfunded Actuarial Accrued Liability (UAAL). Staff was directed to propose a method for achieving Council's goal.

### *FY2018 Budget Cuts*

The budget cuts totaling \$1,083,000 (shown below) were presented to Town Council on August 8, 2017:

<b>Proposed cuts to FY18 General Fund Budget</b>	<b>Amount</b>
Reduce Contingency to 1%	-332,893
Reduce OPEB transfer to the ARC	-206,000
Reduction for Election Costs	-8,000
Reduction of the Zika Budget for Spraying	-33,000
Reduce Transfer to the PAYGO CIP Fund	-301,976
Reduce Coastal Transfer	-72,650
Reduce increase in Pay Ranges from 3% to 2.5%	-17,451
Use Health Reserves to Fund Town's portion of cost increase	-65,314
Across the Board Departmental Cuts	-42,716
<b>Total Proposed Cuts</b>	<b>\$1,083,000</b>

*Retirement UAAL Funding*

The table below summarizes all sources of funding for the \$5 million transfer:

<b>Proposed Plan to Achieve the \$5 million UAAL Transfer</b>	
Transfer from unassigned Fund Balance included in the FY18 Budget	\$2,500,000
Increase the transfer from the GF Unassigned Fund Balance	\$1,000,000
July 1 <sup>st</sup> Property Taxable Value Revenue Increase	\$117,000
Use the DC Forfeiture Revenue for the UAAL	\$197,000
Expenditure cuts from the FY18 Budget ( <i>net of DC Forfeiture Revenue</i> )	\$886,000
<b>Subtotal of Extraordinary Transfer to the Retirement Fund in FY18</b>	<b>\$4,700,000</b>
Transfer the FY17 Forfeiture Revenue to Retirement	\$150,000
Transfer the remaining budget for General Employee DC Accounts – FY17	\$150,000
<b>Total Proposed Transfer to the Retirement Fund for the UAAL</b>	<b>\$5,000,000</b>

*New Baseline for UAAL*

The FY18 budget cuts and the FY18 revenue allocated to the UAAL will set a \$1.2 million baseline for the FY19 budget that can be built upon next year and future years to reduce the UAAL. The amount is derived as follows:

<b>Budget Adjustments</b>	<b>Amount</b>
Expenditure Cuts	\$886,000
July 1 <sup>st</sup> property Tax Increase	\$117,000
DC Forfeiture Revenue	\$197,000
<b>Total Budget Adjustments for UAAL</b>	<b>\$1,200,000</b>

**SPECIAL CONSIDERATIONS**

**Public Hearing Dates:**

The second public hearing will be held on **Tuesday, October 3, 2017 at 5:01pm.**

Attachments

jls

cc: Department Directors



# TOWN OF PALM BEACH

Town Manager's Office

TENTATIVE -  
SUBJECT TO  
REVISION

## SPECIAL TOWN COUNCIL MEETING

### AGENDA

#### TOWN COUNCIL CHAMBERS

**TUESDAY, SEPTEMBER 19, 2017**

**5:01 PM**

#### **WELCOME!**

- I. CALL TO ORDER AND ROLL CALL
  - Mayor Gail L. Coniglio
  - Richard M. Kleid, President
  - Danielle H. Moore, President Pro Tem
  - Julie Araskog
  - Bobbie Lindsay
  - Margaret A. Zeidman
- II. PLEDGE OF ALLEGIANCE
- III. APPROVAL OF AGENDA
- IV. PUBLIC HEARING ON PROPOSED MILLAGE RATE, TENTATIVE FY18 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 FY18.
  - 1. RESOLUTION NO. 143-2017 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 2017 - 2018 Fiscal Year.
  
- F. Non-Ad Valorem Assessments
  - 1. Commercial Solid Waste Fee Assessments  
[H. Paul Brazil, Director of Public Works]
    - a. RESOLUTION NO. 144-2017 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  
[Jane Struder, Director of Finance]
    - a. RESOLUTION NO. 145-2017 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Worth Avenue Improvement Project; Providing Authority and Definitions; Approving the Final Assessment Rolls; Providing for the Reimposition of the Assessments to Fund the Worth Avenue Improvement Project and Related Maintenance Services; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing for the Effect of this Resolution; Providing Severability and an Effective Date.
  - 3. Via Fontana Underground Conversion Project  
[Jane Struder, Director of Finance]
    - a. RESOLUTION NO. 146-2017 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Underground Utility Improvements within the Via Fontana Assessment Area;

Approving the Updated Assessment Roll; Providing for the Reimposition of the Assessments to Fund the Underground Utility Improvements within the Via Fontana Assessment Area; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing for the Effect of this Resolution; Providing Severability and an Effective Date.

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

- a. RESOLUTION NO. 147-2017 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Underground Utility Improvements within the Everglades Island Assessment Area; Approving the Updated Assessment Roll; Providing for the Reimposition of the Assessments to Fund the Underground Utility Improvements within the Everglades Island Assessment Area; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing for the Effect of this Resolution; Providing Severability and an Effective Date.

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

- a. RESOLUTION NO. 148-2017 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Provision of the Peruvian Avenue Improvement Project; Providing Authority and Definitions; Approving the Final Assessment Rolls; Providing for the Reimposition of the Assessments to Fund the Peruvian Avenue Improvement Project and Related Maintenance Services; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing for the Effect of this Resolution; Providing Severability and an Effective Date.

6. Town Hall Square Improvement Project  
[Jane Struder, Director of Finance]

- a. RESOLUTION NO. 149-2017 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relating to the Town Hall Square Improvement Project; Approving the Updated Assessment Roll; Providing for the Reimposition of the Assessments to Fund the Town hall

Square 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.

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

- a. RESOLUTION NO. 150-2017 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County Florida, Relating to the Provision of the Underground Utility Improvements within the Nightingale-La Puerta Assessment Area; Providing Authority and Definitions; Approving the Assessment Roll; Providing for the Imposition of the Assessments to Fund the Underground Utility Improvements within the Nightingale-La Puerta Assessment Area; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Proving for the Effect of This Resolution; Providing Severability and an Effective Date.

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

- a. RESOLUTION NO. 151-2017 A Resolution of the Town Council of the Town of Palm Beach, Palm Beach County, Florida, Relatig to the Provision of the Underground Utility Improvements Within the Lake Towers Assessment Area; Providing Authority and Definitions; Approving the Assessment Roll; Providing for the Imposition of the Assessments to Fund the Underground Utility Improvements within the Lake Towers Assessment Area; Providing for Collection of the Assessments Pursuant to the Uniform Assessment Collection Act; Providing 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 FY18.

1. RESOLUTION NO. 152-2017 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 2017-2018 Fiscal Year.

H. Second and Final Public Hearing to Adopt the Final Millage Rate and Budgets will be on Tuesday, October 3, 2017 at 5:01 p.m., in the Town of Palm Beach Council Chambers.

V. ANY OTHER MATTERS

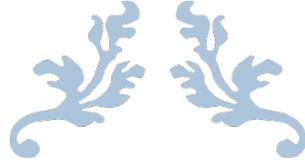
VI. ADJOURNMENT

**PLEASE TAKE NOTE:**

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

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





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# TOWN OF PALM BEACH BUDGET MESSAGE

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Budget for Fiscal Year 2017-2018



SEPTEMBER 19, 2017

# Budget Message

## Town of Palm Beach, Florida



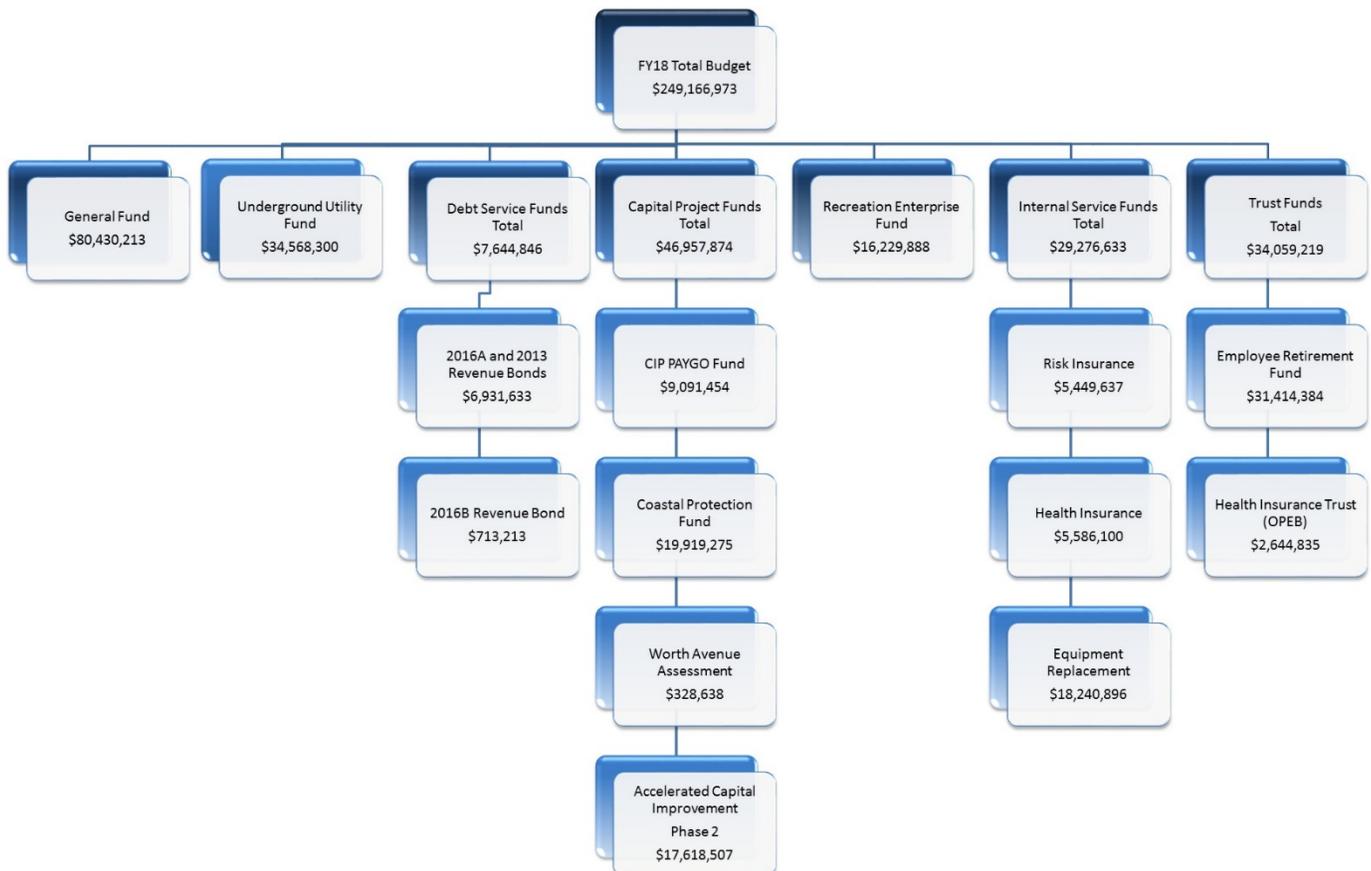
September 19, 2017

Honorable Mayor and Town Council

I am pleased to submit this budget message, pursuant to the Town Charter, and to enable you to focus on the highlights of the proposed FY2018 budget.

The total proposed FY2018 town-wide budget including all funds is \$249,166,973. The total proposed General Fund operating budget is \$80,430,213.

The town-wide budget organized by fund type is as follows:



# Budget Message

## FY18 Budget Presentation

Staff prepared the FY18 budget using Zero Line Item Budgeting. This method of budgeting does not start with last year's budget. Rather, departments are given a blank budget request form for each line item, instead of last year's budget or actual expenditures as the starting point – hence, the label of zero – line item is applied. Departments then rebuild their budgets from the ground up, justifying each line item. Where possible, departments are asked to provide the drivers of cost. However, not providing sufficient detail for an expenditure can be an invitation for increased scrutiny of the request.

Department requests and justifications are sent to the Finance Department and Town Manager's Office (Administration) who review them in a series of meetings with staff using the justifications, rather than what was spent last year, as the point of comparison. The budget program requests are often accompanied by a program description to gauge purpose and intended output for the program. The Administration considers the requests, further discusses them with departments as necessary, and then develops a final recommended budget. You or the public never see the process and the forms used. This year we shared these forms with the Town Council at the July 11<sup>th</sup> Special Town Council meeting so you can see the level of detail this work entails.

## General Fund

Budget Highlights
The millage rate has been reduced by 2.16% resulting in a \$0 increase for homestead property owners.
A Communication Specialist position has been included in the FY18 budget. Costs have been split between the General Fund, the Coastal Protection Fund and the Underground Utility Fund.
The open part-time Right of Way Inspector position has been increased to a full time position. Offsetting revenue provided by an increase in building permit fees.
Merit pay increases are included for all employees that are not at the top of their ranges and we have included an adjustment to the pay ranges of 2.5%.
Health insurance costs have increased by 4.54% for the first time in 5 years. This will result in an increase to premiums that will be shared between the Town and our employees. Specific premium rates effective January 1, 2018 will be provided in September.
Estimated costs for POTUS and dignitary protection in FY18 of \$226,980 have been included in the General Government section of the budget. We are using this program for these expenses in order to highlight them and track them separately from the Police Department expenditures.
An extraordinary transfer to the Retirement Fund from the Town unassigned fund balance of \$4,700,000 is included. An additional \$300,000 will be transferred from the FY17 budget for a total transfer to the Retirement Fund UAAL of \$5,000,000.

# Budget Message

## Revenues

The General Fund is the only fund to directly use property taxes as a revenue source. Property taxes (ad valorem taxes) represent the largest revenue source. Appearing on the following page is a millage rate table to help facilitate a discussion of where we are and what is proposed. The proposed FY18 millage rate of 3.2 provides no tax increase to homesteaded property owners, is a decrease of 2.16% from FY17 and meets the Town Manager’s budget goal.

## Millage Rate Consideration

The State of Florida requires the Town to calculate a rolled-back millage rate. The rolled-back rate is defined as that millage rate which provides the same property tax revenue for each taxing authority as was levied during the previous year (exclusive of new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, deletions). The proposed millage is 3.17% over the rolled back rate of 3.1018. The rolled-back rate is required to be announced at the public hearings in September. If the Town maintained the same millage rate as FY17, an additional \$1,134,356 would be generated from property tax revenue.

	FY17 Millage Rate	FY18 Proposed	Maintain FY17 Millage
Millage Rate	3.2706	3.2000	3.2706
Tax Revenue	\$49,374,406	\$51,411,017	\$52,545,273
Millage % Increase/Decrease from FY17	n/a	-2.16%	0%
Homestead Value Increased by 2.1%	\$1,000,000	\$1,021,000	\$1,021,000
Town Taxes	\$3,107	\$3,107	\$3,176
Increase/(Decrease) over FY17	n/a	\$0	\$69

There are a number of revenue types in the General Fund. These are categorized in the table on the following page:

# Budget Message

Revenue	FY2017	FY2018	FY17 vs. FY18 Difference	% Change
Ad Valorem Taxes	\$ 49,494,500	\$ 51,411,200	\$ 1,916,700	3.87%
Non Ad Valorem Taxes	5,903,000	6,150,000	247,000	4.18%
Licenses & Permits	9,503,500	9,947,975	444,475	4.68%
Intergovernmental	1,178,500	1,185,450	6,950	0.59%
Charges for Services	3,816,550	3,943,650	127,100	3.33%
Fines and Forfeitures	1,255,646	1,138,800	(116,846)	-9.31%
Investment Earnings	704,339	582,142	(122,197)	-17.35%
Miscellaneous	345,112	420,000	74,888	21.70%
Interfund Transfers	685,000	585,000	(100,000)	-14.60%
Transfers from unassigned fund balance for Contingency and Compensated Absences and Extraordinary Transfer to Retirement Fund	<u>3,966,230</u>	<u>5,065,996</u>	<u>1,099,766</u>	27.73%
<b>Total Revenues</b>	<b>\$ 76,852,377</b>	<b>\$ 80,430,213</b>	<b>\$ 3,577,836</b>	<b>4.66%</b>

Significant highlights for General Fund revenues include:

- ❖ Based upon the Property Appraiser's Preliminary Certification issued June 1, 2017, existing property taxable values in the Town have risen 6.42% over the prior year.
- ❖ The proposed budget reflects property tax revenues based on the millage rate of 3.2 which result in a \$0 increase for homestead property owners.
- ❖ Non Ad Valorem Taxes have increased due to the improved trend in water and gas utility tax revenue.
- ❖ An increase in the Building permit fee is proposed to offset the cost of the additional positions for Right of Way inspector for the Communication specialist.
- ❖ During the past year, the Departments conducted a thorough review of all of the fees associated with their Departments. We also reviewed all fees that had not been increased in over 5 years. The fee increases are expected to generate \$134,825 per year and are reflected in the Licenses & Permits or Charges for Services category of revenues.
- ❖ Charges for services have increased due to improved revenue collection for parking meters, an increase in the solid waste collection fees and the above mentioned fee increases.
- ❖ Fines and forfeiture revenue is declining due to improved compliance resulting in fewer parking tickets.
- ❖ Investment income revenue is declining due to the current interest rate environment.
- ❖ Miscellaneous revenue is increasing due to the expected increase in the Town's DC contribution forfeiture revenue based on the current level of forfeitures available from recent high turnover. This revenue is to be used to add to the transfer to the Retirement Fund to reduce the UAAL.

# Budget Message

- ❖ We are recommending a decrease of \$100,000 in the transfer from the Recreation Enterprise Fund for the third year in a row. The revised transfer to the General Fund will be \$585,000. The Town Docks are planned to be replaced within the next 2 to 5 years. We are annually accruing funds in the Dock Replacement Reserve, which after the FY17 accrual, will total \$3,710,480. The current annual accrual of \$353,700 will not be enough to have sufficient funds set aside to fund the estimated \$10 to \$12 million cost. The budget proposal will decrease the transfer to the General Fund and increase the annual accrual to the dock replacement fund to \$453,700. The proposed accrual will also bolster a revenue stream needed to fund debt service for the cost of the dock replacement in excess of the future Dock Replacement Reserve.

## Expenditures

The General Fund expenditure breakdown by category is shown in the table below:

Expenditure Category	FY2017	FY2018	FY17 vs. FY18 Difference	% Change
Salary and Wages	\$ 24,737,579	\$ 26,001,862	\$ 1,264,283	5.11%
Pension Benefits	8,774,323	9,527,616	753,293	8.59%
Other Employee Benefits	8,135,225	7,844,571	(290,654)	-3.57%
Contractual	9,432,209	9,617,449	185,240	1.96%
Commodities	1,810,844	1,949,093	138,249	7.63%
Depreciation/Capital Outlay	2,694,682	2,459,607	(235,075)	-8.72%
Library	325,250	335,008	9,758	3.00%
Other/Transfers	18,442,265	17,995,007	(447,258)	-2.43%
<b>Subtotal Operating Expenditures</b>	<b>74,352,377</b>	<b>75,730,213</b>	<b>1,377,836</b>	<b>1.85%</b>
Extraordinary Transfer to Retirement Fund	2,500,000	4,700,000	2,200,000	88.00%
<b>Total Expenditures</b>	<b>\$ 76,852,377</b>	<b>\$ 80,430,213</b>	<b>\$ 3,577,836</b>	<b>4.66%</b>

For all departments of the Town, the overall increase in operating expenditures is 1.85% over FY17, after the extraordinary transfer to the Retirement fund the total expenditure budget increased 4.66% over FY17. Highlights of the General Fund expenditures changes are as follows:

The salary and wage increase is due to the following reasons:

- There are 1.5 proposed new positions included in the FY18 budget. The positions include a proposed Communication Specialist to be charged to the General Fund, Coastal Protection Fund, and Underground Utility Project Fund and a .5 FTE to increase the part time vacant Right of Way inspector position in Public Works to a full time position.
- During FY17, three Firefighter Lieutenant positions were added when the Kelly day for the lieutenants was approved by the Town Council early in the fiscal year. In addition, at the June 13, 2017, Town Council meeting the firefighter's union contract

# Budget Message

was approved, and three additional firefighter positions were approved due to the change in the Kelly day policy that was negotiated in the contract.

- The budget includes merit pay increases for the employees not yet at the top of their range who have performed satisfactorily or above, and a 2.5% adjustment to the pay ranges. The CPI index for All Urban Consumers for the Miami-Ft. Lauderdale, FL Area (that area the Bureau of Labor Statistics says is applicable to the West Palm Beach – Boca Raton metro area) reflected a year over year increase in February of 3.95%. This increase helps ensure competitive salary ranges relative to our surrounding markets.
- The recently approved firefighter union contractual pay increases have been added to the proposed budget.
- Overtime funding for POTUS and dignitary visits has increased the salary and wage budget by \$204,000. We are including these expenses in the General Government section of the budget so that the costs can be tracked separately and highlighted for at least the next 4 years.

The increase in total defined benefit (DB) and defined contribution (DC) pension benefits of \$753,293 is due to the smoothing of the lower returns in FY15 for the pension fund and additional funding for the changes in the mortality tables. The pension amount reflects the benefit changes for the general employees and lifeguard benefit changes that became effective May 1, 2017, and the union firefighters benefit changes that became effective August 12, 2017. Included in the pension amount are the savings that would have been generated if the town had paid out the 8% mandatory and discretionary DC contributions that were in place before the plan change. This “savings” amount totaled \$123,202 and is an additional contribution into the Retirement Fund on top of the \$5 million extraordinary contribution.

The DC plan for union firefighters was eliminated with their benefit change and the Town’s DC costs for general employees and ocean rescue have decreased with their new benefit change.

Health insurance costs increased (4.5%) for FY18 after 5 years without an increase. This will result in an increase to premiums that will be shared between the Town’s Health Insurance Reserve and Town employees. Specific premium rates effective January 1, 2018 will be provided at the September Town Council meeting.

Contractual costs increased in the IT budget for consulting assistance, improved internet access and additional software services described in the IT budget. Landscape and building maintenance costs increased and details can be found in the Public Works account detail sheets.

Cost increases in commodities include uniform cost for the new firefighter positions, lockers for telecommunicators, patrol officer equipment and uniform items.

# Budget Message

Capital outlay decreased due to purchases of new equipment made in FY17.

Coastal funding decreased due to the elimination of two projects and the recent notice of grant funding available to the Town.

The transfer to the Capital Improvement Fund decreased from FY17. The decrease is due to the transfer of projects from the Capital Improvement Fund to the Accelerated Capital Improvement Fund. Unspent bonded groin funds will be used for these projects.

The actuarially determined transfer to the OPEB trust fund decreased by \$390,000 due to favorable results in the fund.

The General Fund budget less the Extraordinary Transfer to the Retirement Fund is less than the long-term financial plan estimate by \$395,319.

## *Fund Balance*

The General Fund Unassigned Fund Balance as of September 30, 2016 was \$21,615,082. This amount was \$5,415,788 above the policy required minimum. The FY18 budget includes a transfer of \$655,877 from unassigned fund balance to fund the contingency reserve and \$577,900 from the reserve for compensated absences to fund the compensated absence payouts. After the contingency transfer, the remaining balance in the unassigned fund balance will be \$4,759,911.

A transfer of \$3,832,893 from the General Fund unassigned fund balance to the Retirement Fund as a supplemental Town contribution to reduce the unfunded liability is included in the FY18 budget. This amount includes an amount equal to the contingency reduction that was funded from unassigned reserves and is part of the \$5 million extraordinary contribution. This transfer would represent the second year in a row that we were able to make an additional transfer to the Retirement Fund. In FY17 the transfer to the Retirement Fund from unassigned reserves was \$2.5 million.

## *Other Town Funds*

The table on the following page is a summary of the Town's other fund budgets.

# Budget Message

## FY 18 Budget Summary by Fund Type, Revenues and Expenditures

	General	Town-Wide Undergrounding of Utilities	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	Totals
<b>Revenues</b>								
Ad Valorem Taxes	\$51,411,200	\$0	\$0	\$0	\$0	\$0	\$0	\$51,411,200
Non Ad Valorem Taxes	6,150,000	0	0	500,000	0	0	0	6,650,000
Licenses and Permits	9,947,975	0	0	0	0	0	0	9,947,975
Intergovernmental	1,185,450	0	0	7,200,000	0	0	0	8,385,450
Charges for Services	3,943,650	0	0	0	6,627,400	7,256,096	0	17,827,146
Fines and Forfeitures	1,138,800	0	0	0	0	0	0	1,138,800
Contributions	0	0	0	5,000	6,571,154	0	11,260,070	17,836,224
Interest Earnings	582,142	6,000	0	377,676	14,000	281,456	17,136,649	18,397,923
Miscellaneous	420,000	0	0	0	0	30,000	2,500	452,500
Special Assessments	0	5,080,000	710,000	258,638	0	0	0	6,048,638
Commercial Paper	0	14,450,000	0	0	0	0	0	14,450,000
Interfund Transfers	585,000	13,880,000	6,916,632	12,148,324	0	14,578,475	5,660,000	53,768,431
<b>Subtotal</b>	<b>75,364,217</b>	<b>33,416,000</b>	<b>7,626,632</b>	<b>20,489,638</b>	<b>13,212,554</b>	<b>22,146,027</b>	<b>34,059,219</b>	<b>206,314,287</b>
Appropriations from Fund Balance	5,065,996	1,152,300	18,214	26,468,236	3,017,334	7,130,606	0	42,852,686
<b>Total Revenues</b>	<b>\$80,430,213</b>	<b>\$34,568,300</b>	<b>\$7,644,846</b>	<b>\$46,957,874</b>	<b>\$16,229,888</b>	<b>\$29,276,633</b>	<b>\$34,059,219</b>	<b>\$249,166,973</b>
<b>Expenditures</b>								
Salaries and Wages	\$26,001,862	\$0	\$0	\$169,540	\$1,392,733	\$207,095	\$137,668	\$27,908,898
Employee Benefits	16,412,187	0	0	65,123	656,502	5,660,604	2,079,710	24,874,126
Contractual	9,617,449	0	0	17,600	1,523,980	1,666,645	20,226,842	33,052,516
Commodities	1,949,093	0	0	6,063	363,970	6,687	300	2,326,113
Depreciation/Capital Outlay	2,459,607	21,818,300	0	42,213,510	11,341,137	2,985,602	0	80,818,156
Debt Service	0	0	7,644,846	0	0	0	0	7,644,846
Interfund Transfers	22,999,130	12,750,000	0	4,486,038	783,263	14,750,000	0	55,768,431
Other	990,885	0	0	0	168,303	4,000,000	0	5,159,188
<b>Subtotal</b>	<b>80,430,213</b>	<b>34,568,300</b>	<b>7,644,846</b>	<b>46,957,874</b>	<b>16,229,888</b>	<b>29,276,633</b>	<b>22,444,520</b>	<b>237,552,274</b>
Transfer to Fund Balance/Retained Earnings	0	0	0	0	0	0	11,614,699	11,614,699
<b>Total Expenditures</b>	<b>\$80,430,213</b>	<b>\$34,568,300</b>	<b>\$7,644,846</b>	<b>\$46,957,874</b>	<b>\$16,229,888</b>	<b>\$29,276,633</b>	<b>\$34,059,219</b>	<b>\$249,166,973</b>

### Highlights from the other funds include:

- ❖ The CIP Fund and ACIP II Fund contain funding for various drainage system improvements and sanitary sewer improvements and other capital projects described in greater detail in the budget document.
- ❖ The Coastal Management Fund budget for FY18 represents costs associated with monitoring required as a result of our permitted coastal projects. No renourishment projects are anticipated for FY18. The General Fund transfer to the coastal fund is based on the coastal financing plan, which contains an annual increase of 3%. Anticipated FEMA reimbursed projects have been added to the FY19 Coastal program along with the partially offsetting FEMA grant revenue. A transfer of \$2.5 million from the Coastal Protection Fund to the ACIP II fund is included in the budget and represents a portion of the unspent groin funds that will be redirected to drainage and sanitary sewer improvements.
- ❖ The Recreation Enterprise Fund is projecting an increase of 7.85% in revenue. Staff has proposed fee increases in dockage rates and select fees at the golf course and a change in the tennis 12-play pass structure. The transfer to the General Fund is being

# Budget Message

reduced by \$100,000 for the third year in a row. The funds will be used to increase funding in the Dock Replacement Reserve to fund the rebuilding of the Town Docks anticipated to begin in the next 2-5 years and to bolster an income stream to pay future anticipated dock replacement debt service.

- ❖ Funding for the Risk fund has slightly decreased due to reductions in the fixed costs for liability and property insurance.
- ❖ Health insurance costs increased (4.5%) for FY18 after 5 years without an increase. This will result in an increase to premiums that will be shared between the Town's Health Insurance Reserves and employees. Specific premium rates effective January 1, 2018 will be provided at the September Town Council meeting.
- ❖ The Equipment Replacement Fund depreciation revenues have decreased by \$21,533.
- ❖ The Retirement Fund employer contribution increased as described earlier.
- ❖ The actuarially determined transfer to the OPEB trust fund decreased by \$390,000 due to improved performance within the fund.
- ❖ The totals in the capital projects, recreation enterprise fund and underground utility project budget reflect the carryover project budgets from prior years.

## *Proposed Millage Rate Resolution*

Resolution No. 143-2017 adopting the proposed millage rate of 3.2000 is included in the backup. The final adoption of the millage rate will be at the second public hearing.

## *Proposed Budget Resolution*

Resolution No. 152-2017 adopting the tentative FY18 budget is included in the backup. State Law requires advertisement of the millage rate and budget. These ads will be published prior to the final public hearing.

## *Upcoming Meeting Schedule*

The State mandated schedule requires that two public hearings be held in September to provide for the final adoption of the Town's FY18 budget. The second and final public hearing will be held as follows:

- **Second Public Hearing – October 3, 2017 at 5:01pm**

## *Final Thoughts*

This concludes the summary. The final budget document will be produced after the Second Public Hearing and will be posted online in October.

I wish to acknowledge the efforts of Jane Struder, Director of Finance, Cheryl Somers, Assistant Director of Finance, Amy Wood, Accounting Supervisor, and Jay Boodheshwar,

# Budget Message

Deputy Town Manager for their efforts in compiling this document which was generated with the valuable input of each Department Director and their respective staffs.

Respectfully Submitted,



Thomas G. Bradford  
Town Manager

cc: Department Directors  
Jay Boodheshwar, Deputy Town Manager

**Town of Palm Beach, Florida**  
**General Fund Revenues and Expenditures**  
**Budget Comparison**  
**Fiscal Years 2017 - 2018**

	Budget FY2017	Budget FY2018	FY17 vs. FY18 \$ Difference	FY17 vs. FY18 % Change
<b>Revenues</b>				
Ad Valorem Taxes	\$49,494,500	\$51,411,200	\$1,916,700	3.87%
Non Ad Valorem Taxes	5,903,000	6,150,000	\$247,000	4.18%
Licenses & Permits	9,503,500	9,947,975	\$444,475	4.68%
Intergovernmental	1,178,500	1,185,450	\$6,950	0.59%
Charges for Services	3,816,550	3,943,650	\$127,100	3.33%
Fines and Forfeitures	1,255,000	1,138,800	-\$116,200	-9.26%
Investment Earnings	704,339	582,142	-\$122,197	-17.35%
Miscellaneous Revenues	345,758	420,000	\$74,242	21.47%
Interfund Transfers	685,000	585,000	-\$100,000	-14.60%
Transfer From Fund Balance	3,966,230	5,065,996	\$1,099,766	27.73%
<b>Total Revenues</b>	<b>\$76,852,377</b>	<b>\$80,430,213</b>	<b>\$3,577,836</b>	<b>4.66%</b>
<b>Expenditures</b>				
<b>Department</b>				
Legislative	\$155,900	\$157,500	\$1,600	1.03%
General Government	698,017	929,596	\$231,579	33.18%
Town Manager	781,929	798,492	\$16,563	2.12%
Town Clerk	351,507	358,385	\$6,878	1.96%
Advice and Litigation	561,000	578,788	\$17,788	3.17%
Human Resources	888,575	892,580	\$4,005	0.45%
Information Systems	2,460,413	2,599,005	\$138,592	5.63%
Finance	1,757,795	1,793,071	\$35,276	2.01%
Planning/Building/Zoning	4,316,599	4,333,309	\$16,710	0.39%
Library	325,250	335,008	\$9,758	3.00%
Fire-Rescue	12,161,865	13,319,134	\$1,157,269	9.52%
Police	14,742,293	14,908,617	\$166,324	1.13%
Emergency Management	46,300	61,004	\$14,704	31.76%
Public Works	15,323,669	15,710,717	\$387,048	2.53%
Contingency	960,300	655,877	-\$304,423	-31.70%
Transfer to Other Funds	18,820,965	18,299,130	-\$521,835	-2.77%
Extraordinary Transfer to Retirement Fund	2,500,000	4,700,000	\$2,200,000	88.00%
<b>Total Expenditures</b>	<b>\$76,852,377</b>	<b>\$80,430,213</b>	<b>\$3,577,836</b>	<b>4.66%</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>		

**RESOLUTION NO. 143-2017**

**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 2017 - 2018 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, 2017, and ending September 30, 2018:

- 1) The millage rate for nonexempt taxable property within the Town of Palm Beach shall be 3.2000 mills for operational purposes.

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

The millage rate levied herein is 3.17% more than the “rolled-back rate” of 3.1018 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., Tuesday, October 3, 2017, 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 19th day of September 2017.

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

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

\_\_\_\_\_  
Danielle H. Moore, Council President Pro Tem

\_\_\_\_\_  
Julie Araskog, Town Council Member

ATTEST:

\_\_\_\_\_  
Bobbie Lindsay, Town Council Member

\_\_\_\_\_  
Gwendolynn Peirce, CMC, Acting Town Clerk

\_\_\_\_\_  
Margaret A. Zeidman, Town Council Member

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 19, 2017

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TO: Mayor and Town Council

VIA: Thomas G. Bradford, Town Manager

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

RE: Non-Ad Valorem Assessment Rates for Commercial Solid Waste Collection - Adoption of Assessment Roll and Service Assessments for FY2018  
**Resolution No. 144-2017**

DATE: August 29, 2017

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## **STAFF RECOMMENDATION**

Town staff recommends Town Council adopt Resolution No. 144-2017, which is the Annual Assessment Rate Resolution for the proposed Non-Ad Valorem Service Assessments for the Commercial Solid Waste Collection rates in FY2018.

## **GENERAL INFORMATION**

The Non-Ad Valorem Assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill, dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the final steps of implementing the FY2018 proposed service assessments for the collection of commercial solid waste that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 144-2017, you will be concluding a process whereby each affected property owner was advised of the amount of their proposed service assessment and the date, time, and place of this public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice issued in late August of this year and by letter from the Town in late August.

The Commercial Solid Waste Collection Non-Ad Valorem Assessment for FY2018 uses a rate analysis methodology by the Town using the Palm Beach County Solid Waste Authority's reporting and is calculated as follows.

<b>Cost Description</b>	<b>Amount</b>
Service for 5-day customers	\$ 305,640
Service for 7-day customers	\$ 114,655
Service for apartments	\$ 82,450
Total Direct Cost for Commercial Solid Waste Collection	\$ 502,745
Disposal Cost (\$42/ton collected)	\$ 308,379
Total Net Cost	\$ 811,124

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

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

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

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

**The Town's proposed FY2017 net assessment of \$811,124 is derived by reducing the required gross total assessment of \$856,265 by these factors.**

Resolution No. 144-2017 implements the intended assessments for FY2018. The Resolution, among other things:

- References the properties to be assessed;
- References past Town Council actions to properly effectuate Commercial Solid Waste Collection Assessments;
- Adopts the updated assessment roll for the fiscal year commencing on October 1, 2017;
- Reimposes the assessments;
- Provides for Proof of Publication;
- If applicable, provides an executed Affidavit of Mailing executed by staff;
- Provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

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

	<b><u>FY2017</u></b>	<b><u>FY2018</u></b>
1. Apartments	\$ 15.30/Unit/Month	\$ 13.30/Unit/Month
2. Low Volume (5 day)	\$ 0.033/SF/Year	\$ 0.029/SF/Year
3. Medium Volume (5 day)	\$ 0.227/SF/Year	\$ 0.194/SF/Year
4. High Volume (5 day)	\$ 0.991/SF/Year	\$ 0.849/SF/Year
5. Low Volume (7 day)	\$ 0.040/SF/Year	\$ 0.036/SF/Year
6. Medium Volume (7 day)	\$ 0.265/SF/Year	\$ 0.241/SF/Year
7. High Volume (7 day)	\$ 1.161/SF/Year	\$ 1.055/SF/Year

### **FUNDING/FISCAL IMPACT**

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

### **TOWN ATTORNEY REVIEW**

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

#### Attachment

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

**RESOLUTION NO. 144-2017**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF COMMERCIAL SOLID WASTE; ESTABLISHING THE SOLID WASTE COST AND RATE OF ASSESSMENT; IMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST CERTAIN ASSESSED PROPERTY LOCATED WITHIN THE TOWN OF PALM BEACH; APPROVING THE UPDATED SOLID WASTE ASSESSMENT ROLL; CONFIRMING THE PRELIMINARY RATE RESOLUTION; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

\* \* \* \* \*

**WHEREAS**, Chapter 90 of the Town of Palm Beach Code of Ordinances (the "Code") authorizes the imposition of annual Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities or programs against certain Assessed Property throughout the Town; and

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

**WHEREAS**, the Town Council desires to impose an assessment program for Solid Waste collection and disposal services, facilities or programs throughout the Town using the tax bill collection method for the Fiscal Year beginning on October 1, 2017; and

**WHEREAS**, the Town Council, on July 11, 2017, adopted Resolution No. 107-2017 (the Preliminary Rate Resolution) , containing a brief and general description of the Solid Waste collection and disposal services, facilities or programs to be provided to Assessed Property, describing the method of apportioning the Solid Waste Cost to compute the Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities or programs against Apartments and Commercial Property, designating a rate of assessment, and directing preparation of the Assessment Roll and provision of the notice required by the Code; 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 objections of all interested parties; and

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

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

**WHEREAS**, due to Executive Order 17-235, which enacted a statewide state of emergency for Hurricane Irma the public hearing that was scheduled for September 12, 2017, was rescheduled and continued until September 19, 2017;

**WHEREAS**, on September 6, 2017, the Florida Department of Revenue issued its "Emergency Order Implementing Provisions of Executive Order 17-235 (Re: Hurricane Irma)" (the "Order"), which extended the September 15 deadline for the adoption and certification of non-ad valorem assessment rolls for thirty (30) days;

**WHEREAS**, in that same Order the Executive Director of the Department of Revenue also provided that if a local government was unable to hold a previously scheduled and noticed public hearing to adopt a non-ad valorem assessment roll that said public hearing may be rescheduled with an appropriate newspaper and posted notice;

**WHEREAS**, notice of the rescheduled public hearing was published and posted as required by the terms of the Order; the proof of publication being attached hereto as Appendix D; and

**WHEREAS**, in accordance with Section 252.38, Florida Statutes, the Town Council waives the notice requirements in the Code for the rescheduled public hearing and finds that such waiver is necessary to ensure the health, safety, and welfare of the community;

**WHEREAS**, a public hearing was held on September 19, 2017, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the provisions of the Code; the Initial Assessment Resolution (Resolution No. 25-03); the Final Assessment Resolution (Resolution No. 44-03); the Preliminary Rate Resolution; the Town of Palm Beach Charter; sections 166.021 and 166.041, Florida Statutes; and other applicable provisions of law.

**SECTION 2. DEFINITIONS AND INTERPRETATION.** This resolution constitutes the Annual Rate Resolution as defined in the Code. All capitalized terms in this resolution shall have the meanings defined in the Code, Section 102-1 of the Town of Palm Beach Code of Ordinances, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

**SECTION 3. IMPOSITION OF SOLID WASTE SERVICE ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Solid Waste Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of Solid Waste collection and disposal services, facilities or programs described in the Preliminary Rate Resolution, in the amount of the Solid Waste Service Assessment set forth in the Solid Waste Assessment Roll, a copy of which was present at the above referenced public hearing and is incorporated herein by reference.

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the Town of Palm Beach will be benefited by the Town's provision of Solid Waste

collection and disposal services, facilities or programs in an amount not less than the Solid Waste Service Assessment for such parcel, computed in the manner set forth in this Resolution. Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Code, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution from the Solid Waste collection and disposal services, facilities or programs to be provided and a legislative determination that the Solid Waste Service Assessments are fairly and reasonably apportioned among the Apartments and Commercial Property that receive the special benefit as set forth in the Preliminary Rate Resolution.

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

(D) For the Fiscal Year beginning October 1, 2017, the Solid Waste Cost to be assessed is \$856,265.46, with \$109,166.40 allocated to Apartments and \$747,099.06 allocated to Commercial Property. The Solid Waste Service Assessments to be assessed and apportioned among the Assessed Property to generate the Solid Waste Cost for the Fiscal Year beginning October 1, 2017, to fund Solid Waste collection and disposal services, facilities, and programs are hereby established as follows:

<b>Property and Service Type</b>	<b>Annual Assessment Rate</b>	<b>Billing Unit</b>
<b>Apartments</b>	\$159.60	Per Dwelling Unit
<b>Commercial Property – 5 Day Service</b>		
<b>Low Volume</b>	\$0.029	Per Square Foot
<b>Medium Volume</b>	\$0.194	Per Square Foot
<b>High Volume</b>	\$0.849	Per Square Foot
<b>Commercial Property – 7 Day Service</b>		
<b>Low Volume</b>	\$0.036	Per Square Foot
<b>Medium Volume</b>	\$0.241	Per Square Foot
<b>High Volume</b>	\$1.055	Per Square Foot

(E) Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities or programs in the amounts set forth in the Solid Waste Assessment Roll, which is hereby approved, are hereby levied and imposed on all parcels of Assessed Property described in the Assessment Roll for the Fiscal Year beginning October 1, 2017.

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

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

(H) Solid Waste Service Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(I) The Solid Waste Assessment Roll shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Solid Waste Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix E.

**SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION.** The Preliminary Rate Resolution is hereby confirmed.

**SECTION 5. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the updated Assessment Roll and the levy and lien of the Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities or programs) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

**SECTION 6. SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

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

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 19th day of September, 2017.

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

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

\_\_\_\_\_  
Danielle H. Moore, Council President Pro Tem

\_\_\_\_\_  
Julie Araskog, Town Council Member

ATTEST:

\_\_\_\_\_  
Bobbie Lindsay, Town Council Member

\_\_\_\_\_  
Gwendolynn Peirce, CMC, Acting Town Clerk

\_\_\_\_\_  
Margaret A. Zeidman, Town Council Member

**APPENDIX A**

**AFFIDAVIT REGARDING NOTICE  
MAILED TO PROPERTY OWNERS**

## AFFIDAVIT OF MAILING

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

1. I, H. Paul Brazil, 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 10 of Resolution No. 107-2017 and Section 90-65 the Town of Palm Beach Code.

2. In accordance with Section 10 of Resolution No. 107-2017 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 22, 2017, 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 28<sup>th</sup> day of August, 2017, 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:  
Jennifer Bell  
Notary Public, State of Florida  
At Large  
My Commission Expires: 10/15/19  
Commission No.: FF927949

**APPENDIX B**  
**PROOF OF PUBLICATION**  
**(AUGUST 2017)**

## PROOF OF PUBLICATION STATE OF FLORIDA

### PUBLIC NOTICE

Before the undersigned authority, personally appeared Rosemary Hindmarch, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/22/2017 and last date of Publication 08/22/2017. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

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

Invoice/Order Number:	0000194852
Ad Cost:	\$560.00
Paid:	\$0.00
Balance Due:	\$560.00

Signed Rosemary Hindmarch  
(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 24th day of August, 2017 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed Peggy A Mazza  
(Notary)

Please see Ad on following page(s).



Invoice/Order Number: 0000194852  
 Ad Cost: \$560.00  
 Paid: \$0.00  
 Balance Due: \$560.00

## NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of solid waste collection and disposal services, facilities, and programs against commercial property and apartments within the boundaries of the Town of Palm Beach for the Fiscal Year beginning October 1, 2017.

The hearing will be held at 5:01 p.m. on September 12, 2017, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed special non-ad valorem assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

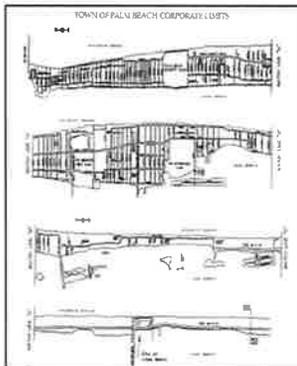
The assessment for your property will be based all or in part, on the type of commercial designation assigned, including apartments and the number of apartments located on a specific parcel, frequency of solid waste collection service, square footage of the property and volume of solid waste (using commercial land use volume generation rates as determined by the Solid Waste Authority of Palm Beach County) and approved by the Town Council of the Town of Palm Beach, as these values were assigned upon the initiation of the assessment program with the adoption of the Initial Assessment Resolution (No. 25-03) and as amended by subsequent official Town modification of assessment criteria for those commercial properties assessed or added to the Commercial Customer Solid Waste Collection Services program since its inception. The rates of assessment for the fiscal year commencing on October 1, 2017, are as follows:

Property and Service Type	Annual Assessment Rate	Billing Unit
<b>Apartments</b>	<b>\$159.60</b>	<b>Per Dwelling Unit</b>
<b>Commercial Property - 5 Day Service</b>		
Low Volume	\$0.029	Per Square Foot
Medium Volume	\$0.194	Per Square Foot
High Volume	\$0.849	Per Square Foot
<b>Commercial Property - 7 Day Service</b>		
Low Volume	\$0.036	Per Square Foot
Medium Volume	\$0.241	Per Square Foot
High Volume	\$1.055	Per Square Foot

A more specific description of the services and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 25-03), the Final Assessment Resolution (Resolution No. 44-03) and the Preliminary Rate Resolution (Resolution No. 107-2017). Copies of Chapter 90, Article II of the Town Code, the above referenced resolutions, and the updated Solid Waste Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2017, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

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



**APPENDIX C**

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



## CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

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

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

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 19th day of September, 2017 year.

\_\_\_\_\_  
Chairman of the Board or authorized agent

of the Town of Palm Beach

\_\_\_\_\_  
Name of local government

Palm Beach County, Florida

**APPENDIX D**  
**PROOF OF PUBLICATION**  
**(SEPTEMBER 2017)**

**APPENDIX E**  
**UPDATED ASSESSMENT ROLLS**



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-03-02-000-0022	00350-0242	1338 N LAKE WAY	Solid Waste Medium Volume 7 day	13879	\$0.241	\$3,344.84
50-43-43-03-02-000-0022	00350-0242	1338 N LAKE WAY	Solid Waste High Volume 7 day	7588	\$1.055	\$8,005.34
50-43-43-10-00-001-0040	00350-0415	760 N OCEAN BLVD	Solid Waste Medium Volume 5 day	54938	\$0.194	\$10,657.97
50-43-43-10-00-001-0040	00350-0415	760 N OCEAN BLVD	Solid Waste High Volume 7 day	13035	\$1.055	\$13,751.93
50-43-43-10-04-000-0050	00350-0001	755 N COUNTY RD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-10-04-000-0050	00350-0001	755 N COUNTY RD	Solid Waste Medium Volume 5 day	35955	\$0.194	\$6,975.27
50-43-43-10-04-000-0050	00350-0001	755 N COUNTY RD	Solid Waste High Volume 7 day	17481	\$1.055	\$18,442.46
50-43-43-14-00-002-0060	00350-0200	138 ROOT TRL	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-14-10-003-0042	00350-0416	127 ROOT TRL	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-14-10-004-0010	00350-0023	190 N COUNTY RD	Solid Waste Medium Volume 5 day	19194	\$0.194	\$3,723.64
50-43-43-14-10-004-0010	00350-0023	190 N COUNTY RD	Solid Waste Low Volume 7 day	9457	\$0.036	\$340.45
50-43-43-14-10-004-0130	00350-0080	250 SEMINOLE AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-14-10-004-0130	00350-0080	250 SEMINOLE AVE	Solid Waste Medium Volume 5 day	3568	\$0.194	\$692.19
50-43-43-14-10-004-0140	00350-0081	256 SEMINOLE AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-14-10-004-0150	00350-0082	258 SEMINOLE AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-14-10-004-0170	00350-0083	264 SEMINOLE AVE	Solid Waste Apartment	11	\$13.300	\$1,755.60
50-43-43-14-10-004-0190	00350-0084	191 BRADLEY PL	Solid Waste High Volume 7 day	5236	\$1.055	\$5,523.98



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-14-10-005-0320	00350-0428	265 SEMINOLE AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-14-10-005-0440	00350-0189	219 SEMINOLE AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-14-10-005-0470	00350-0190	201 SEMINOLE AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-14-12-000-0082	00350-0103	155 ROOT TRL	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-14-12-000-0140	00350-0238	183 N COUNTY RD	Solid Waste Medium Volume 5 day	3279	\$0.194	\$636.13
50-43-43-14-13-000-0010	00350-0276	165 N COUNTY RD	Solid Waste Medium Volume 5 day	15371	\$0.194	\$2,981.97
50-43-43-14-14-000-0071	00350-0277	120 CASA BENDITA	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-14-14-000-0071	00350-0277	120 CASA BENDITA	Solid Waste Medium Volume 5 day	1225	\$0.194	\$237.65
50-43-43-14-21-002-0010	00350-0246	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	1184	\$0.194	\$229.70
50-43-43-14-21-002-0030	00350-0278	100 SUNRISE AVE	Solid Waste Medium Volume 7 day	7640	\$0.241	\$1,841.24
50-43-43-14-21-002-0040	00350-0279	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	550	\$0.194	\$106.70
50-43-43-14-21-002-0060	00350-0280	100 SUNRISE AVE	Solid Waste Medium Volume 5 day	384	\$0.194	\$74.50



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-14-29-004-0000	00350-0114	201 VIA LAS BRISAS	Solid Waste Medium Volume 5 day	1100	\$0.194	\$213.40
50-43-43-15-03-000-0051	00350-0337	241 BRADLEY PL	Solid Waste Medium Volume 5 day	3798	\$0.194	\$736.81
50-43-43-15-03-000-0180	00350-0338	246 ATLANTIC AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-15-03-000-0750	00350-0026	251 BRADLEY PL	Solid Waste Apartment	6	\$13.300	\$957.60
50-43-43-15-04-000-0151	00350-0027	231 BRADLEY PL	Solid Waste Medium Volume 5 day	5800	\$0.194	\$1,125.20
50-43-43-15-05-000-0011	00350-0105	189 BRADLEY PL	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-05-000-0011	00350-0105	189 BRADLEY PL	Solid Waste Medium Volume 5 day	2420	\$0.194	\$469.48
50-43-43-15-05-000-0012	00350-0028	263 OLEANDER AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-05-000-0020	00350-0029	259 OLEANDER AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-15-05-000-0040	00350-0030	257 OLEANDER AVE	Solid Waste Apartment	2	\$13.300	\$319.20



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-05-000-0060	00350-0031	253 OLEANDER AVE	Solid Waste Apartment	8	\$13.300	\$1,276.80
50-43-43-15-05-000-0160	00350-0034	233 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-05-000-0180	00350-0036	227 OLEANDER AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-05-000-0200	00350-0073	221 OLEANDER AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-15-06-000-0010	00350-0074	178 N COUNTY RD	Solid Waste Medium Volume 5 day	2262	\$0.194	\$438.83
50-43-43-15-06-000-0031	00350-0075	210 OLEANDER AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-15-06-000-0040	00350-0076	212 OLEANDER AVE	Solid Waste Apartment	7	\$13.300	\$1,117.20
50-43-43-15-06-000-0050	00350-0077	216 OLEANDER AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-06-000-0060	00350-0085	226 OLEANDER AVE	Solid Waste Apartment	3	\$13.300	\$478.80



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-06-000-0080	00350-0150	232 OLEANDER AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-06-000-0110	00350-0151	240 OLEANDER AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-15-06-000-0130	00350-0152	246 OLEANDER AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-06-000-0140	00350-0153	252 OLEANDER AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-15-06-000-0180	00350-0154	179 BRADLEY PL	Solid Waste Medium Volume 5 day	3340	\$0.194	\$647.96
50-43-43-15-08-000-0011	00350-0106	172 N COUNTY RD	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-15-08-000-0021	00350-0095	172 N COUNTY RD	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-15-08-000-0060	00350-0192	223 PARK AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-08-000-0070	00350-0193	225 PARK AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-08-000-0110	00350-0194	251 PARK AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-08-000-0120	00350-0195	253 PARK AVE	Solid Waste Apartment	2	\$13.300	\$319.20



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-08-000-0130	00350-0196	255 PARK AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-15-08-000-0190	00350-0240	175 BRADLEY PL	Solid Waste Medium Volume 5 day	2145	\$0.194	\$416.13
50-43-43-15-08-000-0350	00350-0241	165 BRADLEY PL	Solid Waste Medium Volume 5 day	3038	\$0.194	\$589.37
50-43-43-15-08-000-0420	00350-0275	242 PARK AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-09-000-0131	00350-0281	151 N COUNTY RD	Solid Waste Medium Volume 7 day	3382	\$0.241	\$815.06
50-43-43-15-09-000-0131	00350-0281	151 N COUNTY RD	Solid Waste High Volume 7 day	1429	\$1.055	\$1,507.60
50-43-43-15-09-000-0132	00350-0339	155 N COUNTY RD	Solid Waste Medium Volume 7 day	1790	\$0.241	\$431.39
50-43-43-15-09-000-0132	00350-0339	155 N COUNTY RD	Solid Waste High Volume 7 day	4518	\$1.055	\$4,766.49
50-43-43-15-09-000-0140	00350-0340	139 N COUNTY RD	Solid Waste Low Volume 5 day	7448	\$0.029	\$215.99
50-43-43-15-09-000-0140	00350-0340	139 N COUNTY RD	Solid Waste Medium Volume 5 day	28544	\$0.194	\$5,537.54
50-43-43-15-10-000-0230	00350-0341	142 N COUNTY RD	Solid Waste Low Volume 5 day	13190	\$0.029	\$382.51
50-43-43-15-10-000-0460	00350-0305	255 SUNRISE AVE	Solid Waste Medium Volume 7 day	13557	\$0.241	\$3,267.24
50-43-43-15-10-000-0540	00350-0342	285 SUNRISE AVE	Solid Waste Medium Volume 5 day	3226	\$0.194	\$625.84
50-43-43-15-10-000-0601	00350-0343	254 SUNRISE AVE	Solid Waste Medium Volume 5 day	2176	\$0.194	\$422.14



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-10-000-0750	00350-0344	230 SUNRISE AVE	Solid Waste Medium Volume 7 day	2609	\$0.241	\$628.77
50-43-43-15-10-000-0750	00350-0344	230 SUNRISE AVE	Solid Waste High Volume 7 day	4856	\$1.055	\$5,123.08
50-43-43-15-10-000-0810	00350-0413	220 SUNRISE AVE	Solid Waste Medium Volume 5 day	15560	\$0.194	\$3,018.64
50-43-43-15-10-000-0870	00350-0414	140 N COUNTY RD	Solid Waste Medium Volume 5 day	6289	\$0.194	\$1,220.07
50-43-43-15-28-001-0010	00350-0078	221 SUNRISE AVE	Solid Waste Medium Volume 7 day	821	\$0.241	\$197.86
50-43-43-15-28-001-0020	00350-0079	223 SUNRISE AVE	Solid Waste Medium Volume 7 day	1412	\$0.241	\$340.29
50-43-43-15-28-001-0040	00350-0141	227 SUNRISE AVE	Solid Waste Medium Volume 7 day	723	\$0.241	\$174.24
50-43-43-15-28-001-0050	00350-0142	229 SUNRISE AVE	Solid Waste High Volume 7 day	537	\$1.055	\$566.54
50-43-43-15-28-001-0060	00350-0143	231 SUNRISE AVE	Solid Waste Medium Volume 7 day	463	\$0.241	\$111.58
50-43-43-15-28-001-0070	00350-0144	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	580	\$0.241	\$139.78



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-28-001-0090	00350-0145	237 SUNRISE AVE	Solid Waste Medium Volume 7 day	417	\$0.241	\$100.50
50-43-43-15-28-001-0100	00350-0146	239 SUNRISE AVE	Solid Waste Medium Volume 7 day	320	\$0.241	\$77.12
50-43-43-15-28-001-0110	00350-0147	241 SUNRISE AVE	Solid Waste Medium Volume 7 day	320	\$0.241	\$77.12
50-43-43-15-28-001-0120	00350-0148	243 SUNRISE AVE	Solid Waste Medium Volume 7 day	795	\$0.241	\$191.60
50-43-43-15-28-001-0130	00350-0149	245 SUNRISE AVE	Solid Waste Medium Volume 7 day	714	\$0.241	\$172.07
50-43-43-15-28-001-0140	00350-0158	247 SUNRISE AVE	Solid Waste Medium Volume 7 day	808	\$0.241	\$194.73
50-43-43-15-28-001-0150	00350-0181	251 SUNRISE AVE	Solid Waste High Volume 7 day	691	\$1.055	\$729.01
50-43-43-15-28-001-0160	00350-0182	251 SUNRISE AVE	Solid Waste High Volume 7 day	2836	\$1.055	\$2,991.98
50-43-43-15-28-001-0180	00350-0183	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	121	\$0.241	\$29.16
50-43-43-15-28-001-0190	00350-0184	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	8028	\$0.241	\$1,934.75
50-43-43-15-28-001-0200	00350-0185	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	743	\$0.241	\$179.06



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-28-001-0210	00350-0186	235 SUNRISE AVE	Solid Waste Medium Volume 7 day	828	\$0.241	\$199.55
50-43-43-15-28-001-0220	00350-0187	235 SUNRISE AVE	Solid Waste Low Volume 7 day	4371	\$0.036	\$157.36
50-43-43-15-38-000-0010	00350-0284	234 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-38-000-0020	00350-0285	234 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-38-000-0030	00350-0286	234 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-38-000-0040	00350-0287	234 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-38-000-0050	00350-0288	234 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-38-000-0060	00350-0289	234 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-44-000-0010	00350-0423	251 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-44-000-0020	00350-0424	251 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-15-44-000-0030	00350-0425	251 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-15-44-000-0040	00350-0426	251 OLEANDER AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-00-001-0040	00350-0007	150 ROYAL POINCIANA PLZ	Solid Waste Medium Volume 5 day	2772	\$0.194	\$537.77
50-43-43-22-00-001-0050	00350-0008	340 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	130011	\$0.241	\$31,332.65
50-43-43-22-00-001-0050	00350-0008	340 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	18139	\$1.055	\$19,136.65
50-43-43-22-00-002-0010	00350-0009	60 COCOANUT ROW	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-00-002-0010	00350-0009	60 COCOANUT ROW	Solid Waste Low Volume 7 day	17540	\$0.036	\$631.44
50-43-43-22-00-002-0010	00350-0009	60 COCOANUT ROW	Solid Waste Medium Volume 7 day	3456	\$0.241	\$832.90
50-43-43-22-00-002-0050	00350-0010	40 COCOANUT ROW	Solid Waste Medium Volume 5 day	19795	\$0.194	\$3,840.23
50-43-43-22-00-002-0080	00350-0011	52 COCOANUT ROW	Solid Waste Low Volume 7 day	98238	\$0.036	\$3,536.57
50-43-43-22-00-003-0140	00350-0002	240 COCOANUT ROW	Solid Waste Medium Volume 5 day	18938	\$0.194	\$3,673.97
50-43-43-22-04-000-0350	00350-0391	218 BARTON AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-04-000-0350	00350-0391	218 BARTON AVE	Solid Waste Medium Volume 5 day	477	\$0.194	\$92.54
50-43-43-22-07-000-4660	00350-0159	215 S COUNTY RD	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-22-08-000-6640	00350-0322	241 SEAVIEW AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-08-000-6640	00350-0322	241 SEAVIEW AVE	Solid Waste Medium Volume 5 day	70252	\$0.194	\$13,628.89



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-08-000-7540	00350-0323	213 SEAVIEW AVE	Solid Waste Medium Volume 5 day	1095	\$0.194	\$212.43
50-43-43-22-08-000-7581	00350-0324	230 S COUNTY RD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-08-000-7581	00350-0324	230 S COUNTY RD	Solid Waste Medium Volume 5 day	3738	\$0.194	\$725.17
50-43-43-22-08-000-7582	00350-0325	234 S COUNTY RD	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-22-08-000-7582	00350-0325	234 S COUNTY RD	Solid Waste Medium Volume 5 day	3546	\$0.194	\$687.92
50-43-43-22-08-000-7660	00350-0326	235 S COUNTY RD	Solid Waste Medium Volume 5 day	10810	\$0.194	\$2,097.14
50-43-43-22-09-000-0051	00350-0392	228 PHIPPS PLZ	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-10-000-0012	00350-0012	206 PHIPPS PLZ	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-10-000-0012	00350-0012	206 PHIPPS PLZ	Solid Waste Medium Volume 5 day	1865	\$0.194	\$361.81
50-43-43-22-10-000-0052	00350-0013	209 PHIPPS PLZ	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-10-000-0052	00350-0013	209 PHIPPS PLZ	Solid Waste Medium Volume 5 day	3562	\$0.194	\$691.03
50-43-43-22-10-000-0102	00350-0014	236 PHIPPS PLZ	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-22-10-000-0110	00350-0015	270 S COUNTY RD	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-22-10-000-0110	00350-0015	270 S COUNTY RD	Solid Waste Medium Volume 5 day	2384	\$0.194	\$462.50
50-43-43-22-10-000-0120	00350-0016	264 S COUNTY RD	Solid Waste Medium Volume 7 day	1142	\$0.241	\$275.22
50-43-43-22-10-000-0120	00350-0016	264 S COUNTY RD	Solid Waste High Volume 7 day	4041	\$1.055	\$4,263.26
50-43-43-22-18-004-1010	00350-0234	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	575	\$0.194	\$111.55



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-18-004-1020	00350-0235	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	807	\$0.194	\$156.56
50-43-43-22-18-005-2010	00350-0236	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	907	\$0.194	\$175.96
50-43-43-22-18-005-2020	00350-0237	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	570	\$0.194	\$110.58
50-43-43-22-18-005-2030	00350-0247	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	756	\$0.194	\$146.66
50-43-43-22-18-005-2070	00350-0256	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	775	\$0.194	\$150.35
50-43-43-22-18-005-2080	00350-0257	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	784	\$0.194	\$152.10
50-43-43-22-18-005-2090	00350-0258	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	454	\$0.194	\$88.08
50-43-43-22-18-005-2100	00350-0259	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	527	\$0.194	\$102.24
50-43-43-22-18-006-0010	00350-0260	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1963	\$0.194	\$380.82



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-18-006-0020	00350-0261	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1252	\$0.194	\$242.89
50-43-43-22-18-006-0040	00350-0262	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1034	\$0.194	\$200.60
50-43-43-22-18-006-0050	00350-0282	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	2123	\$0.194	\$411.86
50-43-43-22-18-006-0060	00350-0327	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	410	\$0.194	\$79.54
50-43-43-22-18-006-0070	00350-0328	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	114	\$0.194	\$22.12
50-43-43-22-18-006-0080	00350-0329	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1517	\$0.194	\$294.30
50-43-43-22-18-006-0090	00350-0330	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	1298	\$0.194	\$251.81
50-43-43-22-18-006-0100	00350-0331	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	844	\$0.194	\$163.74
50-43-43-22-18-006-0110	00350-0332	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	566	\$0.194	\$109.80
50-43-43-22-18-006-0120	00350-0333	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	624	\$0.194	\$121.06
50-43-43-22-18-006-0130	00350-0334	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	112	\$0.194	\$21.73



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-18-006-0140	00350-0335	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	543	\$0.194	\$105.34
50-43-43-22-18-006-0150	00350-0345	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	351	\$0.194	\$68.09
50-43-43-22-18-006-0160	00350-0393	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	517	\$0.194	\$100.30
50-43-43-22-18-006-0170	00350-0394	44 COCOANUT ROW	Solid Waste Medium Volume 5 day	311	\$0.194	\$60.33
50-43-43-22-19-000-0010	00350-0395	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-0020	00350-0396	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-0030	00350-0397	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-0040	00350-0398	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-0050	00350-0399	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-0060	00350-0400	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-0080	00350-0017	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-19-000-0090	00350-0018	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-0100	00350-0019	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-0110	00350-0020	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-19-000-0120	00350-0021	244 SUNSET AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-24-002-0000	00350-0418	1 N BREAKERS ROW	Solid Waste Apartment	86	\$13.300	\$13,725.60
50-43-43-22-24-006-0000	00350-0419	1 S COUNTY RD	Solid Waste Medium Volume 5 day	2404	\$0.194	\$466.38
50-43-43-22-24-006-0000	00350-0419	1 S COUNTY RD	Solid Waste High Volume 5 day	5075	\$0.849	\$4,308.68
50-43-43-22-24-007-0000	00350-0420	1 S COUNTY RD	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-22-24-007-0000	00350-0420	1 S COUNTY RD	Solid Waste Medium Volume 5 day	21250	\$0.194	\$4,122.50
50-43-43-22-24-007-0000	00350-0420	1 S COUNTY RD	Solid Waste High Volume 5 day	5648	\$0.849	\$4,795.15
50-43-43-22-24-016-0000	00350-0421	2 S COUNTY RD	Solid Waste Medium Volume 7 day	19671	\$0.241	\$4,740.71
50-43-43-22-24-016-0000	00350-0421	2 S COUNTY RD	Solid Waste High Volume 7 day	5051	\$1.055	\$5,328.81
50-43-43-22-31-000-0030	00350-0108	333 SUNSET AVE	Solid Waste Apartment	86	\$13.300	\$13,725.60
50-43-43-22-31-000-0301	00350-0109	280 SUNSET AVE	Solid Waste Medium Volume 5 day	24223	\$0.194	\$4,699.26
50-43-43-22-31-000-0301	00350-0109	280 SUNSET AVE	Solid Waste High Volume 7 day	4445	\$1.055	\$4,689.48



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-31-000-0380	00350-0110	262 SUNSET AVE	Solid Waste Medium Volume 5 day	3878	\$0.194	\$752.33
50-43-43-22-31-000-0400	00350-0111	257 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	1581	\$0.241	\$381.02
50-43-43-22-31-000-0400	00350-0111	257 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	2790	\$1.055	\$2,943.45
50-43-43-22-31-000-0440	00350-0422	254 SUNSET AVE	Solid Waste Medium Volume 5 day	3363	\$0.194	\$652.42
50-43-43-22-31-000-0580	00350-0113	216 SUNSET AVE	Solid Waste Medium Volume 7 day	1391	\$0.241	\$335.23
50-43-43-22-31-000-0600	00350-0101	214 SUNSET AVE	Solid Waste Medium Volume 7 day	2751	\$0.241	\$662.99
50-43-43-22-31-000-0611	00350-0204	214 SUNSET AVE	Solid Waste Medium Volume 7 day	5360	\$0.241	\$1,291.76
50-43-43-22-31-000-0630	00350-0205	212 SUNSET AVE	Solid Waste Medium Volume 7 day	9947	\$0.241	\$2,397.23
50-43-43-22-31-000-0652	00350-0206	207 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	9689	\$0.241	\$2,335.05
50-43-43-22-31-000-0652	00350-0206	207 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	6615	\$1.055	\$6,978.83
50-43-43-22-31-000-0760	00350-0207	101 N COUNTY RD	Solid Waste Medium Volume 7 day	4042	\$0.241	\$974.12
50-43-43-22-31-000-0790	00350-0208	105 N COUNTY RD	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-22-31-000-0790	00350-0208	105 N COUNTY RD	Solid Waste Medium Volume 5 day	2619	\$0.194	\$508.09



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-31-000-0810	00350-0209	184 SUNSET AVE	Solid Waste Apartment	23	\$13.300	\$3,670.80
50-43-43-22-31-000-0810	00350-0209	184 SUNSET AVE	Solid Waste Medium Volume 5 day	1951	\$0.194	\$378.49
50-43-43-22-31-000-1730	00350-0250	132 N COUNTY RD	Solid Waste Medium Volume 7 day	2575	\$0.241	\$620.58
50-43-43-22-31-000-1730	00350-0250	132 N COUNTY RD	Solid Waste High Volume 7 day	5979	\$1.055	\$6,307.85
50-43-43-22-31-000-1751	00350-0251	120 N COUNTY RD	Solid Waste Medium Volume 5 day	11007	\$0.194	\$2,135.36
50-43-43-22-31-000-1840	00350-0252	223 SUNSET AVE	Solid Waste Medium Volume 5 day	17561	\$0.194	\$3,406.83
50-43-43-22-32-000-0010	00350-0290	283 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	10515	\$0.194	\$2,039.91
50-43-43-22-32-000-0010	00350-0290	283 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	1125	\$1.055	\$1,186.88
50-43-43-22-32-000-0040	00350-0291	265 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	3136	\$0.194	\$608.38
50-43-43-22-32-000-0081	00350-0292	265 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	7580	\$0.194	\$1,470.52
50-43-43-22-32-000-0100	00350-0293	261 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	1980	\$0.194	\$384.12
50-43-43-22-32-000-0130	00350-0294	255 ROYAL POINCIANA WAY	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-22-32-000-0130	00350-0294	255 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2272	\$0.194	\$440.77
50-43-43-22-32-000-0141	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste Apartment	7	\$13.300	\$1,117.20
50-43-43-22-32-000-0141	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	1640	\$0.241	\$395.24
50-43-43-22-32-000-0141	00350-0302	249 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	1311	\$1.055	\$1,383.11



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-22-32-000-0170	00350-0295	245 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2778	\$0.194	\$538.93
50-43-43-22-32-000-0211	00350-0296	233 ROYAL POINCIANA WAY	Solid Waste Apartment	8	\$13.300	\$1,276.80
50-43-43-22-32-000-0211	00350-0296	233 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	2216	\$0.194	\$429.90
50-43-43-22-32-000-0230	00350-0297	231 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	3360	\$1.055	\$3,544.80
50-43-43-22-32-000-0280	00350-0298	221 ROYAL POINCIANA WAY	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-22-32-000-0280	00350-0298	221 ROYAL POINCIANA WAY	Solid Waste Medium Volume 7 day	1920	\$0.241	\$462.72
50-43-43-22-32-000-0280	00350-0298	221 ROYAL POINCIANA WAY	Solid Waste High Volume 7 day	3945	\$1.055	\$4,161.98
50-43-43-22-32-000-0321	00350-0299	211 ROYAL POINCIANA WAY	Solid Waste Medium Volume 5 day	8695	\$0.194	\$1,686.83
50-43-43-23-00-001-0030	00350-0191	95 N COUNTY RD	Solid Waste Medium Volume 5 day	10656	\$0.194	\$2,067.26
50-43-43-23-01-000-0010	00350-0239	141 S COUNTY RD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-01-000-0010	00350-0239	141 S COUNTY RD	Solid Waste Low Volume 5 day	7870	\$0.029	\$228.23
50-43-43-23-01-000-0010	00350-0239	141 S COUNTY RD	Solid Waste Medium Volume 5 day	18984	\$0.194	\$3,682.90
50-43-43-23-01-000-0180	00350-0263	126 S OCEAN BLVD	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-04-000-0010	00350-0264	239 S COUNTY RD	Solid Waste Low Volume 5 day	43485	\$0.029	\$1,261.07
50-43-43-23-04-000-0010	00350-0264	239 S COUNTY RD	Solid Waste Medium Volume 5 day	15148	\$0.194	\$2,938.71
50-43-43-23-05-001-0040	00350-0336	445 BRAZILIAN AVE	Solid Waste Apartment	14	\$13.300	\$2,234.40
50-43-43-23-05-001-0190	00350-0401	411 BRAZILIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-002-0011	00350-0402	315 COCOANUT ROW	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-003-0011	00350-0058	335 COCOANUT ROW	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-003-0012	00350-0059	339 COCOANUT ROW	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-003-0013	00350-0060	354 BRAZILIAN AVE	Solid Waste Apartment	6	\$13.300	\$957.60
50-43-43-23-05-004-0283	00350-0155	401 AUSTRALIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-004-0430	00350-0156	424 BRAZILIAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-004-0450	00350-0157	430 BRAZILIAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-005-0380	00350-0197	414 AUSTRALIAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-005-0450	00350-0198	430 AUSTRALIAN AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-005-0490	00350-0199	436 AUSTRALIAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-006-0010	00350-0243	363 COCOANUT ROW	Solid Waste Medium Volume 7 day	29007	\$0.241	\$6,990.69
50-43-43-23-05-006-0010	00350-0243	363 COCOANUT ROW	Solid Waste High Volume 7 day	3751	\$1.055	\$3,957.31
50-43-43-23-05-006-0130	00350-0244	328 AUSTRALIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-006-0181	00350-0245	318 AUSTRALIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-006-0252	00350-0115	300 AUSTRALIAN AVE	Solid Waste Medium Volume 7 day	2334	\$0.241	\$562.49
50-43-43-23-05-006-0320	00350-0265	307 CHILEAN AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-006-0380	00350-0266	317 CHILEAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-007-0050	00350-0308	232 AUSTRALIAN AVE	Solid Waste Apartment	8	\$13.300	\$1,276.80
50-43-43-23-05-007-0060	00350-0309	226 AUSTRALIAN AVE	Solid Waste Apartment	5	\$13.300	\$798.00



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-007-0070	00350-0310	222 AUSTRALIAN AVE	Solid Waste Apartment	7	\$13.300	\$1,117.20
50-43-43-23-05-007-0090	00350-0301	216 AUSTRALIAN AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-007-0110	00350-0311	350 S COUNTY RD	Solid Waste Apartment	8	\$13.300	\$1,276.80
50-43-43-23-05-007-0110	00350-0311	350 S COUNTY RD	Solid Waste Medium Volume 7 day	15612	\$0.241	\$3,762.49
50-43-43-23-05-007-0110	00350-0311	350 S COUNTY RD	Solid Waste High Volume 7 day	5015	\$1.055	\$5,290.83
50-43-43-23-05-007-0181	00350-0097	201 CHILEAN AVE	Solid Waste Medium Volume 5 day	1729	\$0.194	\$335.43
50-43-43-23-05-008-0050	00350-0403	359 S COUNTY RD	Solid Waste Medium Volume 5 day	3080	\$0.194	\$597.52
50-43-43-23-05-008-0060	00350-0006	361 S COUNTY RD	Solid Waste Apartment	6	\$13.300	\$957.60
50-43-43-23-05-008-0060	00350-0006	361 S COUNTY RD	Solid Waste Medium Volume 5 day	4322	\$0.194	\$838.47
50-43-43-23-05-008-0080	00350-0404	365 S COUNTY RD	Solid Waste Medium Volume 7 day	11270	\$0.241	\$2,716.07
50-43-43-23-05-008-0080	00350-0404	365 S COUNTY RD	Solid Waste High Volume 7 day	765	\$1.055	\$807.08
50-43-43-23-05-008-0210	00350-0035	141 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-008-0510	00350-0061	150 AUSTRALIAN AVE	Solid Waste Apartment	7	\$13.300	\$1,117.20
50-43-43-23-05-009-0010	00350-0062	375 S COUNTY RD	Solid Waste Medium Volume 7 day	10388	\$0.241	\$2,503.51
50-43-43-23-05-009-0010	00350-0062	375 S COUNTY RD	Solid Waste High Volume 7 day	6304	\$1.055	\$6,650.72



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-009-0150	00350-0063	150 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-009-0201	00350-0064	136 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-009-0230	00350-0087	134 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-009-0250	00350-0127	130 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-009-0290	00350-0128	124 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-009-0310	00350-0129	120 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-009-0580	00350-0130	155 PERUVIAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-010-0240	00350-0160	376 S COUNTY RD	Solid Waste Medium Volume 5 day	4710	\$0.194	\$913.74
50-43-43-23-05-010-0280	00350-0161	380 S COUNTY RD	Solid Waste Medium Volume 5 day	5998	\$0.194	\$1,163.61
50-43-43-23-05-010-0320	00350-0162	211 PERUVIAN AVE	Solid Waste Medium Volume 7 day	2520	\$0.241	\$607.32
50-43-43-23-05-010-0340	00350-0163	215 PERUVIAN AVE	Solid Waste High Volume 7 day	4280	\$1.055	\$4,515.40



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-010-0360	00350-0164	217 PERUVIAN AVE	Solid Waste Medium Volume 5 day	4984	\$0.194	\$966.90
50-43-43-23-05-010-0380	00350-0165	223 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3783	\$0.194	\$733.90
50-43-43-23-05-010-0400	00350-0166	225 PERUVIAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-010-0400	00350-0166	225 PERUVIAN AVE	Solid Waste Medium Volume 5 day	4416	\$0.194	\$856.70
50-43-43-23-05-010-0420	00350-0201	231 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1931	\$0.194	\$374.61
50-43-43-23-05-010-0440	00350-0222	235 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3379	\$0.194	\$655.53
50-43-43-23-05-011-0110	00350-0223	334 CHILEAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-011-0250	00350-0224	386 HIBISCUS AVE	Solid Waste Medium Volume 5 day	650	\$0.194	\$126.10
50-43-43-23-05-011-0330	00350-0225	311 PERUVIAN AVE	Solid Waste Medium Volume 5 day	7080	\$0.194	\$1,373.52
50-43-43-23-05-011-0360	00350-0226	317 PERUVIAN AVE	Solid Waste Medium Volume 5 day	6474	\$0.194	\$1,255.96
50-43-43-23-05-011-0390	00350-0227	319 PERUVIAN AVE	Solid Waste Medium Volume 5 day	2581	\$0.194	\$500.71
50-43-43-23-05-011-0410	00350-0228	333 PERUVIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-011-0410	00350-0228	333 PERUVIAN AVE	Solid Waste Medium Volume 5 day	3802	\$0.194	\$737.59



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-011-0530	00350-0267	353 PERUVIAN AVE	Solid Waste Medium Volume 5 day	6926	\$0.194	\$1,343.64
50-43-43-23-05-012-0190	00350-0268	421 PERUVIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-012-0410	00350-0312	424 CHILEAN AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-014-0010	00350-0406	347 WORTH AVE	Solid Waste Apartment	6	\$13.300	\$957.60
50-43-43-23-05-014-0010	00350-0406	347 WORTH AVE	Solid Waste Medium Volume 5 day	58101	\$0.194	\$11,271.59
50-43-43-23-05-014-0031	00350-0040	9 VIA PARIGI	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-014-0031	00350-0040	9 VIA PARIGI	Solid Waste Medium Volume 5 day	616	\$0.194	\$119.50
50-43-43-23-05-014-0170	00350-0407	326 PERUVIAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-014-0170	00350-0407	326 PERUVIAN AVE	Solid Waste Medium Volume 7 day	3271	\$0.241	\$788.31
50-43-43-23-05-014-0170	00350-0407	326 PERUVIAN AVE	Solid Waste High Volume 7 day	320	\$1.055	\$337.60
50-43-43-23-05-014-0190	00350-0408	313 1/2 WORTH AVE	Solid Waste Medium Volume 5 day	15716	\$0.194	\$3,048.90
50-43-43-23-05-014-0190	00350-0408	313 1/2 WORTH AVE	Solid Waste High Volume 7 day	3806	\$1.055	\$4,015.33
50-43-43-23-05-014-0241	00350-0409	400 HIBISCUS AVE	Solid Waste Medium Volume 5 day	6742	\$0.194	\$1,307.95
50-43-43-23-05-014-0242	00350-0043	301 WORTH AVE	Solid Waste Medium Volume 5 day	22047	\$0.194	\$4,277.12
50-43-43-23-05-014-0331	00350-0410	309 WORTH AVE	Solid Waste Medium Volume 5 day	7779	\$0.194	\$1,509.13
50-43-43-23-05-014-0391	00350-0411	325 WORTH AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-014-0391	00350-0411	325 WORTH AVE	Solid Waste Medium Volume 5 day	5811	\$0.194	\$1,127.33



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-014-0430	00350-0380	331 WORTH AVE	Solid Waste Medium Volume 5 day	2559	\$0.194	\$496.45
50-43-43-23-05-015-0200	00350-0065	220 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1050	\$0.194	\$203.70
50-43-43-23-05-015-0280	00350-0066	205 WORTH AVE	Solid Waste Medium Volume 5 day	34420	\$0.194	\$6,677.48
50-43-43-23-05-015-0340	00350-0067	219 WORTH AVE	Solid Waste Medium Volume 5 day	7336	\$0.194	\$1,423.18
50-43-43-23-05-015-0340	00350-0067	219 WORTH AVE	Solid Waste High Volume 7 day	5550	\$1.055	\$5,855.25
50-43-43-23-05-015-0380	00350-0068	225 WORTH AVE	Solid Waste Medium Volume 5 day	9932	\$0.194	\$1,926.81
50-43-43-23-05-015-0420	00350-0069	235 WORTH AVE	Solid Waste Medium Volume 5 day	3500	\$0.194	\$679.00
50-43-43-23-05-015-0440	00350-0070	237 WORTH AVE	Solid Waste Medium Volume 5 day	8528	\$0.194	\$1,654.43
50-43-43-23-05-015-0480	00350-0071	247 WORTH AVE	Solid Waste Medium Volume 5 day	10375	\$0.194	\$2,012.75
50-43-43-23-05-015-0520	00350-0088	259 WORTH AVE	Solid Waste Medium Volume 5 day	16374	\$0.194	\$3,176.56
50-43-43-23-05-016-0010	00350-0003	401 S COUNTY RD	Solid Waste Medium Volume 5 day	6750	\$0.194	\$1,309.50
50-43-43-23-05-016-0130	00350-0131	151 WORTH AVE	Solid Waste Low Volume 5 day	48578	\$0.029	\$1,408.76



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-016-0270	00350-0132	126 PERUVIAN AVE	Solid Waste Apartment	6	\$13.300	\$957.60
50-43-43-23-05-016-0380	00350-0133	125 WORTH AVE	Solid Waste Medium Volume 5 day	49401	\$0.194	\$9,583.79
50-43-43-23-05-016-0600	00350-0004	411 S COUNTY RD	Solid Waste Low Volume 5 day	10716	\$0.029	\$310.76
50-43-43-23-05-016-0600	00350-0004	411 S COUNTY RD	Solid Waste Medium Volume 5 day	156	\$0.194	\$30.26
50-43-43-23-05-017-0010	00350-0167	150 WORTH AVE	Solid Waste Low Volume 5 day	30315	\$0.029	\$879.14
50-43-43-23-05-017-0010	00350-0167	150 WORTH AVE	Solid Waste Medium Volume 5 day	68089	\$0.194	\$13,209.27
50-43-43-23-05-017-0010	00350-0167	150 WORTH AVE	Solid Waste High Volume 5 day	1200	\$0.849	\$1,018.80
50-43-43-23-05-018-0010	00350-0168	256 WORTH AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-018-0010	00350-0168	256 WORTH AVE	Solid Waste Medium Volume 5 day	24810	\$0.194	\$4,813.14
50-43-43-23-05-018-0050	00350-0303	224 WORTH AVE	Solid Waste Apartment	4	\$13.300	\$638.40
50-43-43-23-05-018-0050	00350-0303	224 WORTH AVE	Solid Waste Medium Volume 7 day	36482	\$0.241	\$8,792.16
50-43-43-23-05-018-0050	00350-0303	224 WORTH AVE	Solid Waste High Volume 7 day	800	\$1.055	\$844.00
50-43-43-23-05-018-0170	00350-0169	222 WORTH AVE	Solid Waste Medium Volume 5 day	7592	\$0.194	\$1,472.85
50-43-43-23-05-018-0190	00350-0170	216 WORTH AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-018-0190	00350-0170	216 WORTH AVE	Solid Waste Medium Volume 5 day	7057	\$0.194	\$1,369.06
50-43-43-23-05-018-0212	00350-0171	212 WORTH AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-018-0212	00350-0171	212 WORTH AVE	Solid Waste Medium Volume 5 day	1938	\$0.194	\$375.97
50-43-43-23-05-018-0230	00350-0172	204 WORTH AVE	Solid Waste Medium Volume 5 day	15025	\$0.194	\$2,914.85
50-43-43-23-05-019-0010	00350-0173	350 WORTH AVE	Solid Waste Apartment	16	\$13.300	\$2,553.60
50-43-43-23-05-019-0010	00350-0173	350 WORTH AVE	Solid Waste Medium Volume 5 day	53197	\$0.194	\$10,320.22



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-019-0010	00350-0173	350 WORTH AVE	Solid Waste High Volume 7 day	14320	\$1.055	\$15,107.60
50-43-43-23-05-019-0200	00350-0174	312 WORTH AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-019-0200	00350-0174	312 WORTH AVE	Solid Waste Medium Volume 5 day	5176	\$0.194	\$1,004.14
50-43-43-23-05-019-0220	00350-0202	306 WORTH AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-23-05-019-0220	00350-0202	306 WORTH AVE	Solid Waste Medium Volume 5 day	16654	\$0.194	\$3,230.88
50-43-43-23-05-021-0010	00350-0229	0 FOUR ARTS PLZ	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-021-0010	00350-0229	0 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	29812	\$0.029	\$864.55
50-43-43-23-05-021-0031	00350-0230	2 FOUR ARTS PLZ	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-021-0031	00350-0230	2 FOUR ARTS PLZ	Solid Waste Low Volume 5 day	3901	\$0.029	\$113.13
50-43-43-23-05-021-0031	00350-0230	2 FOUR ARTS PLZ	Solid Waste Medium Volume 5 day	17148	\$0.194	\$3,326.71
50-43-43-23-05-021-0151	00350-0269	249 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	81498	\$0.194	\$15,810.61
50-43-43-23-05-021-0171	00350-0270	241 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	9553	\$0.194	\$1,853.28
50-43-43-23-05-021-0180	00350-0271	231 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11064	\$0.194	\$2,146.42
50-43-43-23-05-021-0190	00350-0272	205 ROYAL PALM WAY	Solid Waste Low Volume 5 day	23245	\$0.029	\$674.11
50-43-43-23-05-022-0220	00350-0273	255 S COUNTY RD	Solid Waste Low Volume 5 day	10478	\$0.029	\$303.86
50-43-43-23-05-022-0220	00350-0273	255 S COUNTY RD	Solid Waste Medium Volume 5 day	5133	\$0.194	\$995.80
50-43-43-23-05-022-0272	00350-0274	109 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	10860	\$0.194	\$2,106.84
50-43-43-23-05-023-0491	00350-0313	400 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	28548	\$0.194	\$5,538.31



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-023-0510	00350-0314	420 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	12948	\$0.194	\$2,511.91
50-43-43-23-05-023-0520	00350-0315	440 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	46373	\$0.194	\$8,996.36
50-43-43-23-05-023-0541	00350-0316	450 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	25316	\$0.194	\$4,911.30
50-43-43-23-05-024-0421	00350-0317	294 HIBISCUS AVE	Solid Waste Medium Volume 5 day	2662	\$0.194	\$516.43
50-43-43-23-05-024-0422	00350-0318	300 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	24295	\$0.194	\$4,713.23
50-43-43-23-05-024-0440	00350-0346	324 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	26404	\$0.194	\$5,122.38
50-43-43-23-05-024-0460	00350-0370	340 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	21632	\$0.194	\$4,196.61
50-43-43-23-05-024-0470	00350-0371	350 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	25156	\$0.194	\$4,880.26
50-43-43-23-05-024-0480	00350-0107	396 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	7870	\$0.194	\$1,526.78
50-43-43-23-05-025-0030	00350-0372	237 BRAZILIAN AVE	Solid Waste Apartment	5	\$13.300	\$798.00
50-43-43-23-05-025-0071	00350-0381	304 S COUNTY RD	Solid Waste Medium Volume 5 day	4729	\$0.194	\$917.43



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-025-0072	00350-0382	316 S COUNTY RD	Solid Waste Medium Volume 5 day	5894	\$0.194	\$1,143.44
50-43-43-23-05-025-0072	00350-0382	316 S COUNTY RD	Solid Waste High Volume 7 day	2275	\$1.055	\$2,400.13
50-43-43-23-05-025-0351	00350-0383	290 S COUNTY RD	Solid Waste Apartment	5	\$13.300	\$798.00
50-43-43-23-05-025-0351	00350-0383	290 S COUNTY RD	Solid Waste Medium Volume 7 day	5199	\$0.241	\$1,252.96
50-43-43-23-05-025-0351	00350-0383	290 S COUNTY RD	Solid Waste High Volume 7 day	5134	\$1.055	\$5,416.37
50-43-43-23-05-025-0352	00350-0384	296 S COUNTY RD	Solid Waste Medium Volume 7 day	2720	\$0.241	\$655.52
50-43-43-23-05-025-0352	00350-0384	296 S COUNTY RD	Solid Waste High Volume 7 day	1980	\$1.055	\$2,088.90
50-43-43-23-05-025-0370	00350-0385	218 ROYAL PALM WAY	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-025-0370	00350-0385	218 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11448	\$0.194	\$2,220.91
50-43-43-23-05-025-0380	00350-0386	222 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	11654	\$0.194	\$2,260.88
50-43-43-23-05-025-0390	00350-0387	230 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	19242	\$0.194	\$3,732.95
50-43-43-23-05-025-0400	00350-0388	240 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	10296	\$0.194	\$1,997.42
50-43-43-23-05-025-0411	00350-0389	250 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	24034	\$0.194	\$4,662.60
50-43-43-23-05-026-0081	00350-0037	301 S COUNTY RD	Solid Waste Medium Volume 5 day	8464	\$0.194	\$1,642.02
50-43-43-23-05-026-0082	00350-0072	311 S COUNTY RD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-026-0082	00350-0072	311 S COUNTY RD	Solid Waste Medium Volume 5 day	5586	\$0.194	\$1,083.68
50-43-43-23-05-026-0340	00350-0134	180 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	19500	\$0.194	\$3,783.00



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-05-026-0600	00350-0135	132 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	13648	\$0.194	\$2,647.71
50-43-43-23-05-027-0011	00350-0136	340 S COUNTY RD	Solid Waste High Volume 5 day	2248	\$0.849	\$1,908.55
50-43-43-23-05-027-0280	00350-0137	336 S COUNTY RD	Solid Waste Medium Volume 5 day	6252	\$0.194	\$1,212.89
50-43-43-23-05-027-0300	00350-0138	332 S COUNTY RD	Solid Waste Medium Volume 5 day	1298	\$0.194	\$251.81
50-43-43-23-05-027-0320	00350-0139	214 BRAZILIAN AVE	Solid Waste Medium Volume 5 day	18796	\$0.194	\$3,646.42
50-43-43-23-05-027-0401	00350-0041	234 BRAZILIAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-23-05-028-0290	00350-0175	331 S COUNTY RD	Solid Waste Medium Volume 7 day	3703	\$0.241	\$892.42
50-43-43-23-05-028-0290	00350-0175	331 S COUNTY RD	Solid Waste High Volume 7 day	5973	\$1.055	\$6,301.52
50-43-43-23-05-028-0331	00350-0176	335 S COUNTY RD	Solid Waste Medium Volume 5 day	3105	\$0.194	\$602.37
50-43-43-23-05-028-0460	00350-0231	141 AUSTRALIAN AVE	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-23-05-028-0520	00350-0232	121 AUSTRALIAN AVE	Solid Waste Apartment	5	\$13.300	\$798.00



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-23-14-000-1010	00350-0319	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	620	\$0.194	\$120.28
50-43-43-23-14-000-1020	00350-0320	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	2114	\$0.194	\$410.12
50-43-43-23-14-000-1030	00350-0347	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	493	\$0.194	\$95.64
50-43-43-23-14-000-2010	00350-0373	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1265	\$0.194	\$245.41
50-43-43-23-14-000-2020	00350-0374	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	983	\$0.194	\$190.70
50-43-43-23-14-000-2030	00350-0375	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	825	\$0.194	\$160.05
50-43-43-23-14-000-2040	00350-0376	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1593	\$0.194	\$309.04
50-43-43-23-14-000-2050	00350-0377	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	2140	\$0.194	\$415.16
50-43-43-23-14-000-2060	00350-0378	140 ROYAL PALM WAY	Solid Waste Medium Volume 5 day	1740	\$0.194	\$337.56
50-43-43-23-15-000-0030	00350-0379	240 S COUNTY RD	Solid Waste Medium Volume 5 day	15994	\$0.194	\$3,102.84
50-43-43-23-16-000-0060	00350-0300	173 MAIN ST	Solid Waste Apartment	2	\$13.300	\$319.20



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-26-00-001-0020	00350-0140	500 S COUNTY RD	Solid Waste Apartment	2	\$13.300	\$319.20
50-43-43-26-00-001-0020	00350-0140	500 S COUNTY RD	Solid Waste Medium Volume 5 day	15231	\$0.194	\$2,954.81
50-43-43-26-00-001-0020	00350-0140	500 S COUNTY RD	Solid Waste High Volume 5 day	20154	\$0.849	\$17,110.75
50-43-43-26-00-001-0040	00350-0177	125 HAMMON AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-26-00-001-0050	00350-0178	125 HAMMON AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-26-00-001-0080	00350-0179	155 HAMMON AVE	Solid Waste Medium Volume 7 day	65404	\$0.241	\$15,762.36
50-43-43-26-00-001-0080	00350-0179	155 HAMMON AVE	Solid Waste High Volume 7 day	6214	\$1.055	\$6,555.77
50-43-43-26-00-001-0130	00350-0180	152 HAMMON AVE	Solid Waste Apartment	7	\$13.300	\$1,117.20
50-43-43-26-01-002-0011	00350-0368	456 S OCEAN BLVD	Solid Waste High Volume 7 day	8967	\$1.055	\$9,460.19
50-43-43-26-01-002-0012	00350-0369	106 HAMMON AVE	Solid Waste Apartment	11	\$13.300	\$1,755.60
50-43-43-26-14-000-0010	00350-0321	175 WORTH AVE	Solid Waste Medium Volume 5 day	6808	\$0.194	\$1,320.75
50-43-43-26-14-000-0030	00350-0005	175 WORTH AVE	Solid Waste Medium Volume 5 day	4781	\$0.194	\$927.51
50-43-43-26-19-000-0050	00350-0233	173 PERUVIAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-26-21-000-0010	00350-0116	226 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-26-21-000-0020	00350-0117	226 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-27-56-000-0061	00350-0354	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1160	\$0.194	\$225.04
50-43-43-27-56-000-0062	00350-0355	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	720	\$0.194	\$139.68
50-43-43-27-56-000-0063	00350-0356	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	737	\$0.194	\$142.98
50-43-43-27-56-000-0064	00350-0357	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	510	\$0.194	\$98.94
50-43-43-27-56-000-1811	00350-0358	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1037	\$0.194	\$201.18
50-43-43-27-56-000-1812	00350-0359	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	655	\$0.194	\$127.07
50-43-43-27-56-000-1821	00350-0360	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	1498	\$0.194	\$290.61
50-43-43-27-56-000-1822	00350-0361	249 PERUVIAN AVE	Solid Waste Medium Volume 5 day	769	\$0.194	\$149.19
50-43-43-27-62-000-0010	00350-0367	329 WORTH AVE	Solid Waste Medium Volume 5 day	1242	\$0.194	\$240.95
50-43-43-27-62-000-0020	00350-0362	329 WORTH AVE	Solid Waste Medium Volume 5 day	1097	\$0.194	\$212.82



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-62-000-0030	00350-0038	329 WORTH AVE	Solid Waste Medium Volume 5 day	1276	\$0.194	\$247.54
50-43-43-27-62-000-0040	00350-0045	329 WORTH AVE	Solid Waste Medium Volume 5 day	277	\$0.194	\$53.74
50-43-43-27-62-000-0050	00350-0046	329 WORTH AVE	Solid Waste Medium Volume 5 day	573	\$0.194	\$111.16
50-43-43-27-62-000-0060	00350-0047	329 WORTH AVE	Solid Waste Medium Volume 5 day	773	\$0.194	\$149.96
50-43-43-27-62-000-0070	00350-0048	329 WORTH AVE	Solid Waste Medium Volume 5 day	571	\$0.194	\$110.77
50-43-43-27-69-000-0010	00350-0351	250 WORTH AVE	Solid Waste Medium Volume 5 day	1369	\$0.194	\$265.59
50-43-43-27-69-000-0020	00350-0352	250 WORTH AVE	Solid Waste Medium Volume 5 day	1140	\$0.194	\$221.16
50-43-43-27-69-000-0030	00350-0353	250 WORTH AVE	Solid Waste Medium Volume 5 day	826	\$0.194	\$160.24
50-43-43-27-70-001-0000	00350-0363	234 AUSTRALIAN AVE	Solid Waste Apartment	3	\$13.300	\$478.80
50-43-43-27-71-001-0020	00350-0417	2 VIA MIZNER	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-27-71-001-1010	00350-0364	339 WORTH AVE	Solid Waste Medium Volume 7 day	1130	\$0.241	\$272.33



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-71-001-1020	00350-0365	341 WORTH AVE	Solid Waste Medium Volume 7 day	734	\$0.241	\$176.89
50-43-43-27-71-001-1030	00350-0366	343 WORTH AVE	Solid Waste Medium Volume 7 day	656	\$0.241	\$158.10
50-43-43-27-71-001-1040	00350-0349	345 WORTH AVE	Solid Waste Medium Volume 7 day	681	\$0.241	\$164.12
50-43-43-27-71-001-1050	00350-0039	7 VIA MIZNER	Solid Waste Medium Volume 7 day	336	\$0.241	\$80.98
50-43-43-27-71-001-1060	00350-0049	8 VIA MIZNER	Solid Waste Medium Volume 7 day	329	\$0.241	\$79.29
50-43-43-27-71-001-1070	00350-0050	9 VIA MIZNER	Solid Waste Medium Volume 7 day	335	\$0.241	\$80.74
50-43-43-27-71-001-1080	00350-0051	14 VIA MIZNER	Solid Waste Medium Volume 7 day	837	\$0.241	\$201.72
50-43-43-27-71-001-1090	00350-0052	14 VIA MIZNER	Solid Waste Medium Volume 7 day	397	\$0.241	\$95.68
50-43-43-27-71-001-1100	00350-0053	23 VIA MIZNER	Solid Waste Medium Volume 7 day	330	\$0.241	\$79.53
50-43-43-27-71-001-1110	00350-0054	21 VIA MIZNER	Solid Waste Medium Volume 7 day	285	\$0.241	\$68.69
50-43-43-27-71-001-1120	00350-0055	5 VIA MIZNER	Solid Waste Medium Volume 7 day	269	\$0.241	\$64.83



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-71-001-1140	00350-0056	28 VIA MIZNER	Solid Waste Medium Volume 7 day	431	\$0.241	\$103.87
50-43-43-27-71-001-1150	00350-0057	32 VIA MIZNER	Solid Waste Medium Volume 7 day	793	\$0.241	\$191.11
50-43-43-27-71-001-1160	00350-0089	33 VIA MIZNER	Solid Waste Medium Volume 7 day	634	\$0.241	\$152.79
50-43-43-27-71-001-1170	00350-0119	34 VIA MIZNER	Solid Waste Medium Volume 7 day	803	\$0.241	\$193.52
50-43-43-27-71-001-1180	00350-0120	333 WORTH AVE	Solid Waste Medium Volume 7 day	888	\$0.241	\$214.01
50-43-43-27-71-001-1190	00350-0121	335 WORTH AVE	Solid Waste Medium Volume 7 day	709	\$0.241	\$170.87
50-43-43-27-71-001-1200	00350-0122	337 WORTH AVE	Solid Waste Medium Volume 7 day	706	\$0.241	\$170.15
50-43-43-27-71-001-2080	00350-0123	16 VIA MIZNER	Solid Waste Medium Volume 7 day	1863	\$0.241	\$448.98
50-43-43-27-71-001-2160	00350-0124	38 VIA MIZNER	Solid Waste Medium Volume 7 day	2114	\$0.241	\$509.47
50-43-43-27-71-002-0010	00350-0125	0 VIA MIZNER	Solid Waste Medium Volume 7 day	2337	\$0.241	\$563.22
50-43-43-27-71-002-1010	00350-0126	60 VIA MIZNER	Solid Waste Medium Volume 7 day	429	\$0.241	\$103.39



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-71-002-1020	00350-0203	64 VIA MIZNER	Solid Waste Medium Volume 7 day	388	\$0.241	\$93.51
50-43-43-27-71-002-1030	00350-0210	64 VIA MIZNER	Solid Waste Medium Volume 7 day	478	\$0.241	\$115.20
50-43-43-27-71-002-1040	00350-0306	66 VIA MIZNER	Solid Waste Medium Volume 7 day	286	\$0.241	\$68.93
50-43-43-27-71-002-1050	00350-0307	66 VIA MIZNER	Solid Waste Medium Volume 7 day	310	\$0.241	\$74.71
50-43-43-27-71-002-1060	00350-0211	87 VIA MIZNER	Solid Waste Medium Volume 7 day	800	\$0.241	\$192.80
50-43-43-27-71-002-1070	00350-0212	87 VIA MIZNER	Solid Waste Medium Volume 7 day	501	\$0.241	\$120.74
50-43-43-27-71-002-1080	00350-0213	87 VIA MIZNER	Solid Waste Medium Volume 7 day	601	\$0.241	\$144.84
50-43-43-27-71-002-1090	00350-0214	88 VIA MIZNER	Solid Waste Medium Volume 7 day	990	\$0.241	\$238.59
50-43-43-27-71-002-1100	00350-0215	90 VIA MIZNER	Solid Waste Medium Volume 7 day	1022	\$0.241	\$246.30
50-43-43-27-71-002-1110	00350-0216	92 VIA MIZNER	Solid Waste High Volume 7 day	711	\$1.055	\$750.11
50-43-43-27-71-002-1120	00350-0217	96 VIA MIZNER	Solid Waste Medium Volume 7 day	335	\$0.241	\$80.74



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-71-002-1140	00350-0218	99 VIA MIZNER	Solid Waste Medium Volume 7 day	285	\$0.241	\$68.69
50-43-43-27-71-002-1150	00350-0249	99 VIA MIZNER	Solid Waste Medium Volume 7 day	877	\$0.241	\$211.36
50-43-43-27-71-002-2010	00350-0253	64 VIA MIZNER	Solid Waste Medium Volume 7 day	884	\$0.241	\$213.04
50-43-43-27-74-000-0010	00350-0304	340 COCOANUT ROW	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-27-77-000-0021	00350-0094	434 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-27-77-000-0024	00350-0093	434 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-27-77-000-0034	00350-0092	434 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-27-77-000-0042	00350-0091	434 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-27-77-000-0063	00350-0090	434 CHILEAN AVE	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-43-27-78-000-0010	00350-0098	301 AUSTRALIAN AVE	Solid Waste High Volume 7 day	13694	\$1.055	\$14,447.17
50-43-43-27-78-000-0020	00350-0099	301 AUSTRALIAN AVE	Solid Waste Medium Volume 5 day	1422	\$0.194	\$275.87



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-43-27-78-000-0080	00350-0100	301 AUSTRALIAN AVE	Solid Waste Medium Volume 5 day	14649	\$0.194	\$2,841.91
50-43-43-35-00-002-0390	00350-0044	1100 S OCEAN BLVD	Solid Waste Apartment	5	\$13.300	\$798.00
50-43-43-35-00-002-0390	00350-0044	1100 S OCEAN BLVD	Solid Waste Low Volume 7 day	19908	\$0.036	\$716.69
50-43-43-35-00-002-0390	00350-0044	1100 S OCEAN BLVD	Solid Waste Medium Volume 7 day	46088	\$0.241	\$11,107.21
50-43-43-35-00-002-0390	00350-0044	1100 S OCEAN BLVD	Solid Waste High Volume 7 day	10512	\$1.055	\$11,090.16
50-43-44-11-03-000-1303	00350-0350	2310 S OCEAN BLVD	Solid Waste Medium Volume 5 day	4166	\$0.194	\$808.20
50-43-44-11-07-008-0020	00350-0102	18 SLOANS CURVE DR	Solid Waste Medium Volume 5 day	1196	\$0.194	\$232.02
50-43-44-14-01-003-1090	00350-0042	2275 S OCEAN BLVD	Solid Waste Medium Volume 5 day	978	\$0.194	\$189.73
50-43-44-23-00-002-0190	00350-0219	2875 S OCEAN BLVD	Solid Waste Medium Volume 5 day	30417	\$0.194	\$5,900.90
50-43-44-23-00-002-0270	00350-0220	2880 S OCEAN BLVD	Solid Waste Medium Volume 7 day	3835	\$0.241	\$924.24
50-43-44-23-00-002-0280	00350-0221	2870 S OCEAN BLVD	Solid Waste Medium Volume 7 day	43902	\$0.241	\$10,580.38
50-43-44-23-14-000-0000	00350-0283	2850 S OCEAN BLVD	Solid Waste Medium Volume 5 day	1880	\$0.194	\$364.72
50-43-44-23-20-000-2030	00350-0429	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-2040	00350-0430	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-2050	00350-0431	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-2070	00350-0432	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-2080	00350-0433	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-2090	00350-0434	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-2100	00350-0435	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-2110	00350-0436	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-2120	00350-0437	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-2140	00350-0438	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-2150	00350-0439	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-2160	00350-0440	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-2170	00350-0441	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-2180	00350-0442	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-3010	00350-0443	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-3030	00350-0444	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-3050	00350-0445	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-3060	00350-0446	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-3070	00350-0447	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-3080	00350-0448	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-3090	00350-0449	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-3100	00350-0450	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-3110	00350-0451	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-3140	00350-0452	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-3150	00350-0453	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-3160	00350-0454	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-4010	00350-0455	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-4020	00350-0456	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-4030	00350-0457	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-4040	00350-0458	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-4050	00350-0459	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-4080	00350-0460	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-4090	00350-0461	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-4140	00350-0462	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-4170	00350-0463	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-4180	00350-0464	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-5010	00350-0465	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-5020	00350-0466	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-5030	00350-0467	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-5040	00350-0468	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-5050	00350-0469	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-5060	00350-0470	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-5070	00350-0471	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-5090	00350-0472	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-5110	00350-0473	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-5140	00350-0474	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-5150	00350-0475	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-5160	00350-0476	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-5170	00350-0477	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-6020	00350-0478	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-6040	00350-0479	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-6050	00350-0480	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-6070	00350-0481	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-6080	00350-0482	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-6090	00350-0483	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-6100	00350-0484	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-6110	00350-0485	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60



TOWN OF PALM BEACH, FLORIDA  
Commercial Solid Waste Collection Services  
Non-Ad Valorem Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-6140	00350-0486	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-6150	00350-0487	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-6160	00350-0488	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-6170	00350-0489	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-6180	00350-0490	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-7010	00350-0491	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-7020	00350-0492	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-7030	00350-0493	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-7040	00350-0494	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-7050	00350-0495	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-7060	00350-0496	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60



TOWN OF PALM BEACH, FLORIDA  
 Commercial Solid Waste Collection Services  
 Non-Ad Valorem Assessment Roll  
 Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Commercial Designation</u>	<u>SF/Units</u>	<u>Rate</u>	<u>Balance Due</u>
50-43-44-23-20-000-7070	00350-0497	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-7080	00350-0498	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-23-20-000-7100	00350-0499	2560 S OCEAN BLVD	Solid Waste Apartment	1	\$13.300	\$159.60
50-43-44-26-02-000-0010	00350-0118	3200 S OCEAN BLVD	Solid Waste Medium Volume 5 day	1073	\$0.194	\$208.16
50-43-44-26-06-000-0000	00350-0348	3031 S OCEAN BLVD	Solid Waste Medium Volume 5 day	42500	\$0.194	\$8,245.00
						<b>856,265.46</b>



# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 19, 2017

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To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jane Struder, Director of Finance

Re: Worth Avenue Commercial District Assessment Area – Adoption of Assessment Roll and Improvement and Maintenance Assessments for FY2018  
**Resolution No. 145-2017**

Date: September 1, 2017

---

## STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 145-2017, which is the Annual Rate Resolution for the proposed improvement (debt service) and maintenance assessments for the Worth Avenue Commercial District in FY2018.

## GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the final steps of implementing the FY2018 proposed capital and maintenance assessments for the Worth Avenue Commercial District Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 145-2017, you will be concluding a process whereby each affected property owner was advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of this public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice issued in late August of this year and by letter from the Town in late August.

The Worth Avenue Commercial District net improvement and maintenance assessment for FY2018 has been calculated as follows:

<b>Cost Description</b>	<b>Amount</b>
Original Principal	\$ 14,770,000.00
Outstanding Principal	11,215,000.00
Scheduled Principal Payment	310,000.00
Scheduled Interest Payment	398,213.00
Maintenance Expenses from 10/1/17-9/30/18	263,638.00
BoNY Mellon and DAC Service Fees	1,528.00
Estimated Attorney Fees	750.00
Estimated Postage	44.00
Estimated PB Post Advertisement	1,050.00
Property Appraiser Administrative Fees	150.00
Estimated Tax Collector Administrative Fees	N/A - Covered by 1% Assessment Denominator Explained Below
Offsetting Revenue	(5,000.00)
<b>Final FY2018 Total Net Assessment</b>	<b>\$ 970,373.00</b>

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

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2018 is \$150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

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

**After adding these multipliers to the Town's proposed FY2018 net assessment of \$970,373.00 and incorporating the accumulated rounding adjustment of \$40.70, the gross total assessment is \$1,018,932.35.**

Resolution No. 145-2017 implements the intended Worth Avenue Commercial District Assessment Area assessments for FY2018. The resolution, among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Worth Avenue assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2017;
- reimposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;
- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

### **FUNDING/FISCAL IMPACT**

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitting from the project improvements as opposed to all property owners in Town. The improvement budget is based upon the amended debt service schedule that resulted from refunding the 2010A and 2010B bonds. The maintenance budget for the Worth Avenue Commercial District Assessment Area is attached to this memorandum as Exhibit A.

### **TOWN ATTORNEY REVIEW**

Resolution No 145-2017 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: H. Paul Brazil, P.E. Director of Public Works  
John C. Randolph, Town Attorney  
Heather Encinosa, Esq.

## **RESOLUTION NO. 145-2017**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PROVISION OF THE WORTH AVENUE IMPROVEMENT PROJECT; PROVIDING AUTHORITY AND DEFINITIONS; APPROVING THE FINAL ASSESSMENT ROLLS; PROVIDING FOR THE REIMPOSITION OF THE ASSESSMENTS TO FUND THE WORTH AVENUE IMPROVEMENT PROJECT AND RELATED MAINTENANCE SERVICES; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.

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

**WHEREAS**, on July 11, 2017, the Town Council adopted Resolution No. 103-2017 (the "Preliminary Rate Resolution") describing the method of assessing the cost of the design, construction, and installation of the Worth Avenue Improvement Project and the related Maintenance against the real property that will be specially benefited thereby, and directing the preparation of the updated Improvement Assessment Roll and Maintenance Assessment Roll and provision of the notices required by the Code; and

**WHEREAS**, pursuant to the provisions of the Code, the Town Council is required to confirm or repeal the Preliminary Rate Resolution with such

amendments as the Town Council deems appropriate after hearing comments and receiving objections of all interested parties; and

**WHEREAS**, the final Improvement Assessment Roll and Maintenance Assessment Roll have been filed with the Town Manager, as required by the Code; and

**WHEREAS**, as required by the Code, notice of a public hearing has been published and, if required, mailed to each property owner of the continued 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**, due to Executive Order 17-235, which enacted a statewide state of emergency for Hurricane Irma the public hearing that was scheduled for September 12, 2017, was rescheduled and continued until September 19, 2017;

**WHEREAS**, on September 6, 2017, the Florida Department of Revenue issued its "Emergency Order Implementing Provisions of Executive Order 17-235 (Re: Hurricane Irma)" (the "Order"), which extended the September 15 deadline for the adoption and certification of non-ad valorem assessment rolls for thirty (30) days;

**WHEREAS**, in that same Order the Executive Director of the Department of Revenue also provided that if a local government was unable to hold a previously scheduled and noticed public hearing to adopt a non-ad valorem

assessment roll that said public hearing may be rescheduled with an appropriate newspaper and posted notice;

**WHEREAS**, notice of the rescheduled public hearing was published and posted as required by the terms of the Order; the proof of publication being attached hereto as Appendix D; and

**WHEREAS**, in accordance with Section 252.38, Florida Statutes, the Town Council waives the notice requirements in the Code for the rescheduled public hearing and finds that such waiver is necessary to ensure the health, safety, and welfare of the community;

**WHEREAS**, a public hearing was held on September 19, 2017, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

**SECTION 1. AUTHORITY.** This Resolution is adopted pursuant to the Code, the Initial Assessment Resolution (Resolution No. 74-2010), the Final Assessment Resolution (Resolution No. 99-2010), 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 E and incorporated herein by reference, are hereby approved for the Fiscal Year commencing on October 1, 2017.

**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 E 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 Rolls as of the prior January 1, the lien date for ad valorem taxes.

(2) as to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the Prepayment Amount shall constitute a lien against

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

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

**SECTION 7. EFFECT OF ANNUAL RATE RESOLUTION.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Town Council action on this Annual Rate Resolution.

**SECTION 8. SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or

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

**SECTION 9. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 19th day of September, 2017.

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

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

\_\_\_\_\_  
Danielle H. Moore, Council President Pro Tem

\_\_\_\_\_  
Julie Araskog, Town Council Member

ATTEST:

\_\_\_\_\_  
Bobbie Lindsay, Town Council Member

\_\_\_\_\_  
Gwendolynn Peirce, CMC, Acting Town Clerk

\_\_\_\_\_  
Margaret A. Zeidman, Town Council Member

**APPENDIX A**  
**PROOF OF PUBLICATION (AUGUST 2017)**

## PROOF OF PUBLICATION STATE OF FLORIDA

### PUBLIC NOTICE

Before the undersigned authority, personally appeared Rosemary Hindmarch, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/22/2017 and last date of Publication 08/22/2017. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

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

Invoice/Order Number:	0000200116
Ad Cost:	\$1,076.25
Paid:	\$0.00
Balance Due:	\$1,076.25

Signed Rosemary Hindmarch  
(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 24th day of August, 2017 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed April J. Conway  
(Notary)

Please see Ad on following page(s).



Invoice/Order Number: 0000200116  
Ad Cost: \$1,076.25  
Paid: \$0.00  
Balance Due: \$1,076.25

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

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Worth Avenue Improvement Project within the boundaries of the Worth Avenue Assessment Area for the Fiscal Year beginning October 1, 2017, and approval of the non-ad valorem capital assessment roll for the construction of the Worth Avenue Improvement Project.

The hearing will be held at 5:01 p.m. on September 12, 2017, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

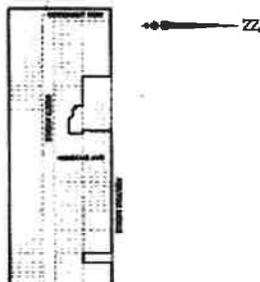
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may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

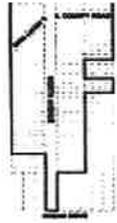
The assessment for each parcel of property will be based in part on the amount of Land Area on the Tax Parcel and in part on the Taxable Value of the Tax Parcel as these were assigned at the initiation of the assessment program at the time of the adoption of the Initial Assessment Resolution (Resolution 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 2017, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the capital assessments in thirty (30) annual installments, the first of which was included on the ad valorem tax bill to be mailed in November 2010. The Town Council intends to impose and collect the maintenance assessments on an annual basis.

If you have any questions, please contact the Finance Department at (561) 227-6332, 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 Jane Struder, who, after being duly sworn, depose and say:

1. I, Jane Struder, as the Finance Director of the Town of Palm Beach ("Town"), have been directed by the Town Council, to mail or cause to be mailed the notices required by Section 7 of Resolution No. 103-2017 and Sections 90-65 and 90-85 of the Town of Palm Beach Code.

2. In accordance with Section 7 of Resolution No. 103-2017 and Sections 90-65 and 90-85 of the Town of Palm Beach Code, I have caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the Town expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 22, 2017, I mailed, or directed the mailing of, said notices by first class mail to each owner of property within the Town that is included on the Assessment Roll at the address then shown on the real property assessment tax roll

maintained by the Palm Beach County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

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

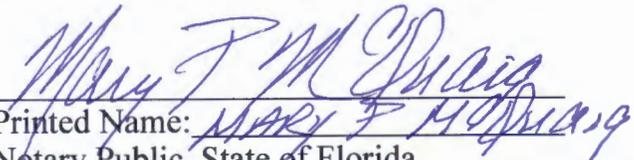
FURTHER AFFIANT SAYETH NOT.



Jane Struder

**STATE OF FLORIDA  
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 1 day of September, 2017 by Jane Struder, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced — as identification and did take an oath.

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

At Large

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



**APPENDIX C**

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



## CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

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

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

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 19th day of September, 2017 year.

\_\_\_\_\_  
Chairman of the Board or authorized agent

of the Town of Palm Beach

\_\_\_\_\_  
Name of local government

Palm Beach County, Florida

**APPENDIX D**

**PROOF OF PUBLICATION (SEPTEMBER 2017)**

**APPENDIX E**  
**UPDATED ASSESSMENT ROLLS**



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance  
Assessment Roll for the Worth Avenue Assessment Area  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-014-0010	00250-0001	347 WORTH AVE	23,446.50
50-43-43-23-05-014-0031	00250-0002	9 VIA PARIGI	206.03
50-43-43-23-05-014-0241	00250-0003	400 HIBISCUS AVE	12,612.32
50-43-43-23-05-014-0242	00250-0004	301 WORTH AVE	33,484.10
50-43-43-23-05-014-0331	00250-0005	309 WORTH AVE	19,713.30
50-43-43-23-05-014-0391	00250-0006	325 WORTH AVE	8,785.53
50-43-43-23-05-014-0430	00250-0007	331 WORTH AVE	7,937.31
50-43-43-23-05-015-0010	00250-0008	405 HIBISCUS AVE	51,534.26
50-43-43-23-05-015-0280	00250-0010	205 WORTH AVE	38,067.25
50-43-43-23-05-015-0340	00250-0011	219 WORTH AVE	22,774.20
50-43-43-23-05-015-0380	00250-0012	225 WORTH AVE	25,213.90
50-43-43-23-05-015-0420	00250-0013	235 WORTH AVE	11,142.26
50-43-43-23-05-015-0440	00250-0014	237 WORTH AVE	23,516.51
50-43-43-23-05-015-0480	00250-0015	247 WORTH AVE	22,715.72
50-43-43-23-05-015-0520	00250-0016	259 WORTH AVE	22,266.94
50-43-43-23-05-016-0010	00250-0017	401 S COUNTY RD	28,315.73
50-43-43-23-05-016-0130	00250-0018	151 WORTH AVE	62,185.25
50-43-43-23-05-016-0380	00250-0019	125 WORTH AVE	64,995.77
50-43-43-23-05-016-0600	00250-0020	411 S COUNTY RD	27,812.05
50-43-43-23-05-017-0010	00250-0086	150 WORTH AVE	155,252.17
50-43-43-23-05-018-0010	00250-0022	256 WORTH AVE	28,865.51
50-43-43-23-05-018-0050	00250-0023	224 WORTH AVE	80,435.81
50-43-43-23-05-018-0170	00250-0024	222 WORTH AVE	16,426.72
50-43-43-23-05-018-0190	00250-0025	216 WORTH AVE	20,196.38
50-43-43-23-05-018-0212	00250-0026	212 WORTH AVE	5,739.27
50-43-43-23-05-018-0230	00250-0027	204 WORTH AVE	54,610.39
50-43-43-23-05-019-0010	00250-0028	350 WORTH AVE	21,140.61
50-43-43-23-05-019-0200	00250-0029	312 WORTH AVE	7,719.15
50-43-43-23-05-019-0220	00250-0030	306 WORTH AVE	23,821.89
50-43-43-26-14-000-0010	00250-0031	175 WORTH AVE	11,199.01
50-43-43-26-14-000-0020	00250-0032	175 WORTH AVE	6,699.86
50-43-43-26-14-000-0030	00250-0033	175 WORTH AVE	5,913.63
50-43-43-27-62-000-0010	00250-0034	329 WORTH AVE	3,424.99
50-43-43-27-62-000-0020	00250-0035	329 WORTH AVE	3,099.53
50-43-43-27-62-000-0030	00250-0036	329 WORTH AVE	3,516.02
50-43-43-27-62-000-0040	00250-0037	329 WORTH AVE	808.97
50-43-43-27-62-000-0050	00250-0038	329 WORTH AVE	1,291.29
50-43-43-27-62-000-0060	00250-0039	329 WORTH AVE	1,681.60
50-43-43-27-62-000-0070	00250-0040	329 WORTH AVE	1,236.73
50-43-43-27-69-000-0010	00250-0041	250 WORTH AVE	2,268.34



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance  
Assessment Roll for the Worth Avenue Assessment Area  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-69-000-0020	00250-0042	250 WORTH AVE	2,214.42
50-43-43-27-69-000-0030	00250-0043	250 WORTH AVE	1,619.32
50-43-43-27-69-000-0040	00250-0044	250 WORTH AVE	2,933.22
50-43-43-27-71-001-1010	00250-0048	339 WORTH AVE	3,451.31
50-43-43-27-71-001-1020	00250-0049	341 WORTH AVE	2,240.26
50-43-43-27-71-001-1030	00250-0050	343 WORTH AVE	2,005.32
50-43-43-27-71-001-1040	00250-0051	345 WORTH AVE	2,078.14
50-43-43-27-71-001-1050	00250-0052	7 VIA MIZNER	674.98
50-43-43-27-71-001-1060	00250-0053	8 VIA MIZNER	660.83
50-43-43-27-71-001-1070	00250-0054	9 VIA MIZNER	674.98
50-43-43-27-71-001-1080	00250-0055	14 VIA MIZNER	1,681.22
50-43-43-27-71-001-1090	00250-0056	14 VIA MIZNER	797.29
50-43-43-27-71-001-1100	00250-0057	23 VIA MIZNER	664.75
50-43-43-27-71-001-1110	00250-0058	21 VIA MIZNER	1,071.94
50-43-43-27-71-001-1120	00250-0059	5 VIA MIZNER	542.44
50-43-43-27-71-001-1140	00250-0060	28 VIA MIZNER	865.72
50-43-43-27-71-001-1150	00250-0061	32 VIA MIZNER	1,588.01
50-43-43-27-71-001-1160	00250-0062	33 VIA MIZNER	1,268.01
50-43-43-27-71-001-1170	00250-0063	34 VIA MIZNER	1,612.79
50-43-43-27-71-001-1180	00250-0064	333 WORTH AVE	2,709.89
50-43-43-27-71-001-1190	00250-0065	335 WORTH AVE	2,166.81
50-43-43-27-71-001-1200	00250-0066	337 WORTH AVE	2,157.75
50-43-43-27-71-001-2080	00250-0067	16 VIA MIZNER	3,245.47
50-43-43-27-71-001-2160	00250-0068	38 VIA MIZNER	3,682.00
50-43-43-27-71-002-1010	00250-0071	60 VIA MIZNER	662.69
50-43-43-27-71-002-1020	00250-0072	64 VIA MIZNER	600.66
50-43-43-27-71-002-1030	00250-0073	64 VIA MIZNER	738.43
50-43-43-27-71-002-1040	00250-0074	66 VIA MIZNER	441.66
50-43-43-27-71-002-1050	00250-0075	66 VIA MIZNER	479.02
50-43-43-27-71-002-1060	00250-0076	87 VIA MIZNER	1,237.43
50-43-43-27-71-002-1070	00250-0077	87 VIA MIZNER	775.55
50-43-43-27-71-002-1080	00250-0078	87 VIA MIZNER	632.12
50-43-43-27-71-002-1090	00250-0079	88 VIA MIZNER	1,823.46
50-43-43-27-71-002-1100	00250-0080	90 VIA MIZNER	2,201.59
50-43-43-27-71-002-1110	00250-0081	92 VIA MIZNER	1,098.25
50-43-43-27-71-002-1120	00250-0082	96 VIA MIZNER	517.80
50-43-43-27-71-002-1140	00250-0083	99 VIA MIZNER	440.66
50-43-43-27-71-002-1150	00250-0084	99 VIA MIZNER	1,354.97
50-43-43-27-71-002-2010	00250-0085	64 VIA MIZNER	1,248.39
			<b>\$1,018,932.35</b>

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 19, 2017

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To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jane Struder, Director of Finance

Re: Via Fontana Underground Assessment Area - Adoption of Assessment Roll and  
Capital Assessments for FY2018  
**Resolution No. 146-2017**

Date: September 1, 2017

---

## **STAFF RECOMMENDATION**

Staff recommends the Mayor and Town Council adopt Resolution No. 146-2017, which is the Annual Rate Resolution for the proposed assessments for the Via Fontana Underground Assessment Area in FY2018.

## **GENERAL RECOMMENDATION**

The Via Fontana net assessment for FY2018 has been calculated as follows:

<b>Cost Description</b>	<b>Amount</b>
Original Principal	\$ 224,672.15
Outstanding Principal	168,503.99
Scheduled Principal Payment	11,233.61
Scheduled Interest Payment @ 1.07%	1,923.19
Interest Rate Surcharge @ 1%	1,685.04
Estimated Attorney Fees	500.00
Estimated Postage (\$.49 x 4 properties)	2.00
Estimated PB Post Advertisement	1,050.00
Property Appraiser Administrative Fees	150.00
Estimated Tax Collector Administrative Fees	N/A - Covered by 1% Assessment Denominator Explained Below
<b>Final FY2018 Total Net Assessment</b>	<b>\$ 16,543.84</b>

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment, a number of steps are required to be taken in coordination with the Tax Collector, and Property Appraiser. Each constitutional officer charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments for the Tax Collector and \$150 for the Property Appraiser in out years. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment

of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

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

**After adding these multipliers to the Town's proposed FY2018 net assessment of \$16,543.84, and incorporating the accumulated rounding adjustment of \$.02, the gross total assessment is \$17,371.05.**

Resolution No. 146-2017 implements the intended Via Fontana assessments for FY2018. The resolution, among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Via Fontana assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2017;
- reimposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;
- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

The final public hearing will begin at 5:01 p.m. on Tuesday, September 19, 2017, in the Town Hall Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

### **FUNDING/FISCAL IMPACT**

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

### **TOWN ATTORNEY REVIEW**

Resolution No. 146-2017 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: John C. Randolph, Town Attorney  
Heather Encinosa, Esq.

## **RESOLUTION NO. 146-2017**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PROVISION OF THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE VIA FONTANA ASSESSMENT AREA; APPROVING THE UPDATED ASSESSMENT ROLL; PROVIDING FOR THE REIMPOSITION OF THE ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE VIA FONTANA ASSESSMENT AREA; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING 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 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**, on September 12, 2012, the Town Council also adopted Resolution No. 127-2012, the Final Assessment Resolution for Assessments in the

Via Fontana Assessment Area (the "Final Assessment Resolution"), confirming the Initial Assessment Resolution with such amendments deemed necessary by the Town Council, imposing the Improvement Assessments, and approving the Improvement Assessment Roll; and

**WHEREAS**, pursuant to the provisions of the Code, the Town Council is required to adopt an Annual Rate Resolution for each Fiscal Year to approve the assessment roll for such Fiscal Year; and

**WHEREAS**, as required by the Code, notice of a public hearing has been published and mailed, if required, to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard concerning the assessments; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively.

**WHEREAS**, due to Executive Order 17-235, which enacted a statewide state of emergency for Hurricane Irma the public hearing that was scheduled for September 12, 2017, was rescheduled and continued until September 19, 2017;

**WHEREAS**, on September 6, 2017, the Florida Department of Revenue issued its "Emergency Order Implementing Provisions of Executive Order 17-235 (Re: Hurricane Irma)" (the "Order"), which extended the September 15 deadline for the adoption and certification of non-ad valorem assessment rolls for thirty (30) days;

**WHEREAS**, in that same Order the Executive Director of the Department of Revenue also provided that if a local government was unable to hold a

previously scheduled and noticed public hearing to adopt a non-ad valorem assessment roll that said public hearing may be rescheduled with an appropriate newspaper and posted notice;

**WHEREAS**, notice of the rescheduled public hearing was published and posted as required by the terms of the Order; the proof of publication being attached hereto as Appendix D; and

**WHEREAS**, in accordance with Section 252.38, Florida Statutes, the Town Council waives the notice requirements in the Code for the rescheduled public hearing and finds that such waiver is necessary to ensure the health, safety, and welfare of the community;

**WHEREAS**, a public hearing was held on September 19, 2017, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

**SECTION 1. AUTHORITY.** This Annual Rate Resolution is adopted pursuant to the Code, the Initial Assessment Resolution, as amended, the Final Assessment Resolution, Chapter 166, Florida Statutes, Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** 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 E and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2017.

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

(A) The Tax Parcels described in the updated Improvement Assessment Roll are hereby found to be specially benefited by the provision of the Underground Utility Improvements in the amount of the annual Improvement Assessment set forth in the updated Improvement Assessment Roll. The methodology set forth in Sections 3.02 and 4.04 of the Initial Assessment Resolution, as amended and approved in the Final Assessment Resolution, for assigning Assessment Units and computing the Improvement Assessments is hereby confirmed and found to be a fair and reasonable method of apportioning the Assessed Cost among the benefited properties.

(B) For the Fiscal Year beginning October 1, 2017, 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 and approved in the Final Assessment Resolution, 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 Annual Rate Resolution and shall attach to the property included on the Improvement Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise

provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Town Council of the Annual Rate Resolution and shall attach to property included on the Improvement Assessment Roll upon adoption of the Annual Rate Resolution.

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

**SECTION 7. EFFECT OF ANNUAL RATE RESOLUTION.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Town Council action on this Annual Rate Resolution.

**SECTION 8. SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

**SECTION 9. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 19th day of September, 2017.

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

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

\_\_\_\_\_  
Danielle H. Moore, Council President Pro Tem

\_\_\_\_\_  
Julie Araskog, Town Council Member

ATTEST:

\_\_\_\_\_  
Bobbie Lindsay, Town Council Member

\_\_\_\_\_  
Gwendolynn Peirce, CMC, Acting Town Clerk

\_\_\_\_\_  
Margaret A. Zeidman, Town Council Member

**APPENDIX A**  
**PROOF OF PUBLICATION (AUGUST 2017)**

## PROOF OF PUBLICATION STATE OF FLORIDA

### PUBLIC NOTICE

Before the undersigned authority, personally appeared Rosemary Hindmarch, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/22/2017 and last date of Publication 08/22/2017. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

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

Invoice/Order Number:	0000200960
Ad Cost:	\$1,076.25
Paid:	\$0.00
Balance Due:	\$1,076.25

Signed Rosemary Hindmarch  
(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 24th day of August, 2017 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed April J. Conway  
(Notary)

Please see Ad on following page(s).



Invoice/Order Number: 0000200960  
Ad Cost: \$1,076.25  
Paid: \$0.00  
Balance Due: \$1,076.25

## NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE VIA FONTANA ASSESSMENT AREA TO PROVIDE FOR THE UNDERGROUND UTILITY IMPROVEMENTS

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider the approval of the assessment roll for the non-ad valorem special assessments for the provision of the design, construction, and installation of the Underground Utility Improvements within the boundaries of the Via Fontana Assessment Area for the Fiscal Year beginning October 1, 2017 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 12, 2017, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the Via Fontana Assessment special assessment roll. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

The assessment for each parcel of property is based on the number of equivalent benefit units assigned to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 11, 2012. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 71-2012), the Final Assessment Resolution (Resolution No. 127-2012), and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Clerk, 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 2017, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council will collect the assessments in 20 annual installments, the first of which was included on the ad valorem tax bill mailed in November 2012.

If you have any questions, please contact the Finance Department (561) 227-6332, 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 Jane Struder, who, after being duly sworn, depose and say:

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

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

FURTHER AFFIANT SAYETH NOT.



\_\_\_\_\_  
Jane Struder

**STATE OF FLORIDA  
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 1 day of September, 2017 by Jane Struder, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced — as identification and did take an oath.



*Mary P McQuaig*  
Printed Name: MARY P MCQUAIG  
Notary Public, State of Florida  
At Large  
My Commission Expires: Oct 31, 2020  
Commission No.: GG 009473

**APPENDIX C**

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



## CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

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

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

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 19th day of September, 2017 year.

\_\_\_\_\_  
Chairman of the Board or authorized agent

of the Town of Palm Beach

\_\_\_\_\_  
Name of local government

Palm Beach County, Florida

**APPENDIX D**

**PROOF OF PUBLICATION (SEPTEMBER 2017)**

**APPENDIX E**  
**IMPROVEMENT ASSESSMENT ROLL**



TOWN OF PALM BEACH, FLORIDA  
Via Fontana Assessment Area Improvement Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-44-11-00-001-0010	vfugu-0001	1616 S OCEAN BLVD	\$6,207.61
50-43-44-11-03-000-1001	vfugu-0002	126 SEAGRAPE CIR	\$3,286.46
50-43-44-11-03-000-1002	vfugu-0003	125 SEAGRAPE CIR	\$3,286.46
50-43-44-11-03-000-1011	vfugu-0004	123 VIA FONTANA	\$4,590.52
			<b>\$17,371.05</b>



# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 19, 2017

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To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jane Struder, Director of Finance

Re: Everglades Island Underground Assessment Area - Adoption of Assessment Roll and Capital Assessments for FY2018  
**Resolution No. 147-2017**

Date: September 1, 2017

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## **STAFF RECOMMENDATION**

Staff recommends the Mayor and Town Council adopt Resolution No. 147-2017, which is the Annual Rate Resolution for the proposed assessments for the Everglades Island Underground Assessment Area in FY2018.

## **GENERAL RECOMMENDATION**

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

The Everglades Island net assessment for FY2018 has been calculated as follows:

<b>Cost Description</b>	<b>Amount</b>
Original Principal	\$ 685,625.00
Outstanding Principal	350,827.40
Scheduled Principal Payment	58,471.25
Scheduled Interest Payment @ 1.07%	3,753.85
Interest Rate Surcharge @ 1%	3,508.28
Estimated Attorney Fees	500.00
Estimated Postage (\$.49 x 46 properties)	23.00
Estimated PB Post Advertisement	1,050.00
Property Appraiser Administrative Fees	150.00
Estimated Tax Collector Administrative Fees	N/A - Covered by 1% Assessment Denominator Explained Below
<b>Final FY2018 Total Net Assessment</b>	<b>\$ 67,456.38</b>

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment, a number of steps are required to be taken in coordination with the Tax Collector, and Property Appraiser. Each constitutional officer charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments for the Tax Collector and \$150 for the

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

The additional 5 percent is attributable as follows:

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

**After adding these multipliers to the Town's proposed FY2018 net assessment of \$67,456.38 and incorporating the accumulated rounding adjustment of \$.17, the gross total assessment is \$70,829.03**

Resolution No. 147-2017 implements the intended Everglades Island assessments for FY2018. The resolution, among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Everglades Island assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2017;
- re-imposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;
- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

The final public hearing will begin at 5:01p.m. on Tuesday, September 19, 2017, in the Town Hall Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

### **FUNDING/FISCAL IMPACT**

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

### **TOWN ATTORNEY REVIEW**

Resolution No. 147-2017 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: John C. Randolph, Town Attorney  
Heather Encinosa, Esq.

**RESOLUTION NO. 147-2017**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PROVISION OF THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE EVERGLADES ISLAND ASSESSMENT AREA; APPROVING THE UPDATED ASSESSMENT ROLL; PROVIDING FOR THE REIMPOSITION OF THE ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE EVERGLADES ISLAND ASSESSMENT AREA; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING 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. 116-2013, the Initial Assessment Resolution for Assessments in the Everglades Island Assessment Area (the "Initial Assessment Resolution"), describing the method of assessing the cost of the Underground Utility Improvements against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Improvement Assessment Roll and provision of the notices required by the Code; and

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

Everglades Island Assessment Area (the "Final Assessment Resolution"), confirming the Initial Assessment Resolution with such amendments deemed necessary by the Town Council, imposing the Improvement Assessments, and approving the Improvement Assessment Roll; and

**WHEREAS**, pursuant to the provisions of the Code, the Town Council is required to adopt an Annual Rate Resolution for each Fiscal Year to approve the assessment roll for such Fiscal Year; and

**WHEREAS**, as required by the Code, notice of a public hearing has been published and mailed, if required, to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard concerning the assessments; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively; and

**WHEREAS**, due to Executive Order 17-235, which enacted a statewide state of emergency for Hurricane Irma the public hearing that was scheduled for September 12, 2017, was rescheduled and continued until September 19, 2017;

**WHEREAS**, on September 6, 2017, the Florida Department of Revenue issued its "Emergency Order Implementing Provisions of Executive Order 17-235 (Re: Hurricane Irma)" (the "Order"), which extended the September 15 deadline for the adoption and certification of non-ad valorem assessment rolls for thirty (30) days;

**WHEREAS**, in that same Order the Executive Director of the Department of Revenue also provided that if a local government was unable to hold a

previously scheduled and noticed public hearing to adopt a non-ad valorem assessment roll that said public hearing may be rescheduled with an appropriate newspaper and posted notice;

**WHEREAS**, notice of the rescheduled public hearing was published and posted as required by the terms of the Order; the proof of publication being attached hereto as Appendix D; and

**WHEREAS**, in accordance with Section 252.38, Florida Statutes, the Town Council waives the notice requirements in the Code for the rescheduled public hearing and finds that such waiver is necessary to ensure the health, safety, and welfare of the community;

**WHEREAS**, a public hearing was held on September 19, 2017, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

**SECTION 1. AUTHORITY.** This Annual Rate Resolution is adopted pursuant to the Code, the Initial Assessment Resolution, the Final Assessment Resolution, Chapter 166, Florida Statutes, Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** 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 E and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2017.

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

(A) The Tax Parcels described in the updated Improvement Assessment Roll are hereby found to be specially benefited by the provision of the Underground Utility Improvements in the amount of the annual Improvement Assessment set forth in the updated Improvement Assessment Roll. The methodology set forth in Sections 3.02 and 4.04 of the Initial Assessment Resolution, as amended and approved in the Final Assessment Resolution, for assigning Assessment Units and computing the Improvement Assessments is hereby confirmed and found to be a fair and reasonable method of apportioning the Assessed Cost among the benefited properties.

(B) For the Fiscal Year beginning October 1, 2017, 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 and approved in the Final Assessment Resolution, are hereby levied and imposed on all Tax Parcels described in the updated Improvement Assessment Roll at the annual assessment rates set forth in the final assessment roll, for a period not to exceed 10 years, commencing with the ad valorem tax bill that was mailed in November 2013.

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

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

(B) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise

provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Town Council of the Annual Rate Resolution and shall attach to property included on the Improvement Assessment Roll upon adoption of the Annual Rate Resolution.

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

**SECTION 7. EFFECT OF ANNUAL RATE RESOLUTION.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Town Council action on this Annual Rate Resolution.

**SECTION 8. SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

**SECTION 9. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 19th day of September, 2017.

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

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

\_\_\_\_\_  
Danielle H. Moore, Council President Pro Tem

\_\_\_\_\_  
Julie Araskog, Town Council Member

ATTEST:

\_\_\_\_\_  
Bobbie Lindsay, Town Council Member

\_\_\_\_\_  
Gwendolynn Peirce, CMC, Acting Town Clerk

\_\_\_\_\_  
Margaret A. Zeidman, Town Council Member

**APPENDIX A**  
**PROOF OF PUBLICATION (AUGUST 2017)**

# The Palm Beach Post

Palm Beach Daily News



## PROOF OF PUBLICATION STATE OF FLORIDA

### PUBLIC NOTICE

Before the undersigned authority, personally appeared Rosemary Hindmarch, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/22/2017 and last date of Publication 08/22/2017. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

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

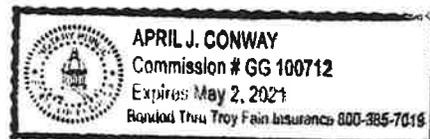
Invoice/Order Number:	0000200930
Ad Cost:	\$1,076.25
Paid:	\$0.00
Balance Due:	\$1,076.25

Signed Rosemary Hindmarch  
(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 24th day of August, 2017 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed April J. Conway  
(Notary)

Please see Ad on following page(s).



Invoice/Order Number: 0000200930  
Ad Cost: \$1,076.25  
Paid: \$0.00  
Balance Due: \$1,076.25

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

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider the approval of the assessment roll for the non-ad valorem special assessments for the provision of the design, construction, and installation of the Underground Utility Improvements within the boundaries of the Everglades Island Assessment Area for the Fiscal Year beginning October 1, 2017 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 12, 2017, 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 Everglades Island Assessment special assessment roll. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

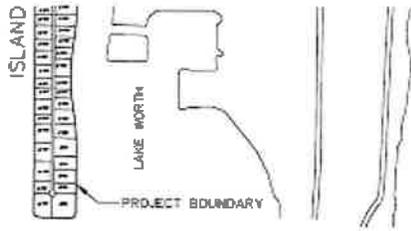
The assessment for each parcel of property is based on the number of equivalent benefit units assigned to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 9, 2013. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 116-2013), the Final Assessment Resolution (Resolution No. 161-2013), and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Clerk, 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 2017, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council will collect the assessments in 10 annual installments, the first of which was included on the ad valorem tax bill mailed in November 2013.

If you have any questions, please contact the Finance Department (561) 227-6332, Monday through Friday between 8:30 a.m. and 5:00 p.m.

### MAP OF ASSESSMENT AREA





**TOWN COUNCIL OF THE FLORIDA**

**APPENDIX B**  
**AFFIDAVIT OF MAILING**

## AFFIDAVIT OF MAILING

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

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

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

FURTHER AFFIANT SAYETH NOT.

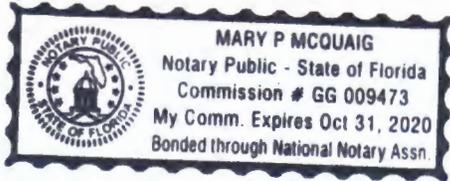


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Jane Struder

STATE OF FLORIDA  
COUNTY OF PALM BEACH

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 1 day of September 2017 by Jane Struder, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced        as identification and did take an oath.



Mary P McQuaig  
Printed Name: MARY P MCQUAIG  
Notary Public, State of Florida  
At Large  
My Commission Expires: Oct 31, 2020  
Commission No.: GG 009473

**APPENDIX C**

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



## CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

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

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

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 19th day of September, 2017 year.

\_\_\_\_\_  
Chairman of the Board or authorized agent

of the Town of Palm Beach

\_\_\_\_\_  
Name of local government

Palm Beach County, Florida

**APPENDIX D**

**PROOF OF PUBLICATION (SEPTEMBER 2017)**

**APPENDIX E**  
**IMPROVEMENT ASSESSMENT ROLL**



TOWN OF PALM BEACH, FLORIDA  
Everglades Island Assessment Area Improvement Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-01-000-0510	egugu-0001	609 ISLAND DR	\$1,085.13
50-43-43-27-01-000-0521	egugu-0002	608 ISLAND DR	\$1,085.13
50-43-43-27-01-000-0530	egugu-0004	619 ISLAND DR	\$1,085.13
50-43-43-27-01-000-0541	egugu-0005	624 ISLAND DR	\$1,806.27
50-43-43-27-01-000-0550	egugu-0006	625 ISLAND DR	\$1,085.13
50-43-43-27-01-000-0580	egugu-0008	630 ISLAND DR	\$1,806.27
50-43-43-27-01-000-0601	egugu-0010	640 ISLAND DR	\$1,085.13
50-43-43-27-01-000-0611	egugu-0011	657 ISLAND DR	\$1,806.27
50-43-43-27-01-000-0621	egugu-0012	650 ISLAND DR	\$1,085.13
50-43-43-27-01-000-0631	egugu-0013	663 ISLAND DR	\$1,085.13
50-43-43-27-01-000-0641	egugu-0014	662 ISLAND DR	\$1,806.27
50-43-43-27-01-000-0661	egugu-0015	670 ISLAND DR	\$1,085.13
50-43-43-27-01-000-0670	egugu-0016	671 ISLAND DR	\$1,085.13
50-43-43-27-01-000-0690	egugu-0017	677 ISLAND DR	\$1,085.13
50-43-43-27-01-000-0701	egugu-0018	674 ISLAND DR	\$1,085.13
50-43-43-27-01-000-0702	egugu-0019	680 ISLAND DR	\$1,085.13
50-43-43-27-01-000-0800	egugu-0020	601 ISLAND DR	\$1,085.13
50-43-43-27-02-000-0710	egugu-0021	685 ISLAND DR	\$1,806.27
50-43-43-27-02-000-0731	egugu-0022	695 ISLAND DR	\$1,085.13
50-43-43-27-02-000-0751	egugu-0024	703 ISLAND DR	\$1,806.27
50-43-43-27-02-000-0761	egugu-0025	688 ISLAND DR	\$1,806.27
50-43-43-27-02-000-0781	egugu-0026	690 ISLAND DR	\$2,527.41
50-43-43-27-02-000-0791	egugu-0027	727 ISLAND DR	\$1,806.27
50-43-43-27-02-000-0821	egugu-0028	710 ISLAND DR	\$1,806.27



TOWN OF PALM BEACH, FLORIDA  
Everglades Island Assessment Area Improvement Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-02-000-0830	egugu-0029	735 ISLAND DR	\$2,527.41
50-43-43-27-02-000-0841	egugu-0030	744 ISLAND DR	\$1,806.27
50-43-43-27-02-000-0851	egugu-0031	751 ISLAND DR	\$1,085.13
50-43-43-27-02-000-0880	egugu-0032	748 ISLAND DR	\$1,806.27
50-43-43-27-02-000-0890	egugu-0033	757 ISLAND DR	\$2,527.41
50-43-43-27-02-000-0900	egugu-0034	760 ISLAND DR	\$3,969.68
50-43-43-27-03-000-0280	egugu-0038	510 ISLAND DR	\$2,527.41
50-43-43-27-03-000-0291	egugu-0039	520 ISLAND DR	\$2,527.41
50-43-43-27-03-000-0310	egugu-0040	537 ISLAND DR	\$1,806.27
50-43-43-27-03-000-0320	egugu-0041	528 ISLAND DR	\$1,085.13
50-43-43-27-03-000-0350	egugu-0043	555 ISLAND DR	\$1,806.27
50-43-43-27-03-000-0361	egugu-0044	550 ISLAND DR	\$1,806.27
50-43-43-27-03-000-0372	egugu-0045	561 ISLAND DR	\$1,085.13
50-43-43-27-03-000-0400	egugu-0046	560 ISLAND DR	\$1,085.13
50-43-43-27-03-000-0410	egugu-0047	569 ISLAND DR	\$1,085.13
50-43-43-27-03-000-0420	egugu-0048	568 ISLAND DR	\$1,085.13
50-43-43-27-03-000-0440	egugu-0050	576 ISLAND DR	\$1,085.13
50-43-43-27-03-000-0450	egugu-0051	589 ISLAND DR	\$1,085.13
50-43-43-27-03-000-0460	egugu-0052	584 ISLAND DR	\$1,085.13
50-43-43-27-03-000-0470	egugu-0053	593 ISLAND DR	\$1,085.13
50-43-43-27-03-000-0481	egugu-0054	582 ISLAND DR	\$1,085.13
50-43-43-27-03-000-0482	egugu-0055	600 ISLAND DR	\$1,806.27
			<b>\$70,829.03</b>

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 19, 2017

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To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jane Struder, Director of Finance

Re: Peruvian Avenue 400 Block Streetscape Assessment Area – Adoption of Final Assessment Resolution for Improvement and Maintenance Assessments for FY2018  
**Resolution No. 148-2017**

Date: September 1, 2017

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## STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 148-2017, which is the final assessment resolution for the proposed improvement (debt service) and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Assessment Area in FY2018.

## GENERAL INFORMATION

The non-ad valorem assessment process that causes special assessments implemented by the Town to appear on a property owner's property tax bill dovetails with the statewide budget and millage rate adoption schedule. Accordingly, it is time to begin the final steps of implementing the FY2018 proposed capital and maintenance assessments for the Peruvian Avenue 400 Block Streetscape Assessment Area that will appear on a property owner's tax bill mailed on or about November 1. By adopting Resolution No. 148-2017 you will be concluding a process whereby each affected property owner was advised of the amount of their proposed improvement and maintenance assessments and the date, time, and place of this public hearing to adopt the final assessment and associated assessment roll on the Property Appraiser's TRIM notice issued in late August of this year and by letter from the Town in late August.

The Peruvian Avenue 400 Block Streetscape Project net improvement and maintenance assessment for FY2018 has been calculated as follows:

<b>Cost Description</b>	<b>Amount</b>
Original Principal	\$ 1,224,759.00
Outstanding Principal	645,193.44
Anticipated Funding Agreement Required Principal Payment	92,172.04
Estimated Interest Payment @ 1.07%	6,903.57
Interest Rate Surcharge @ 1%	6,451.93
Maintenance Expenses from 10/1-9/30	26,505.00
Estimated Attorney Fees	750.00
Estimated Postage (\$.49 x 136 properties)	67.00
Estimated PB Post Advertisement	1,050.00
Property Appraiser Administrative Fees	150.00
Est. Tax Collector First Year Admin Fees	N/A - Covered by 1% Assessment Denominator Explained Below
<b>Final FY2018 Total Net Assessment</b>	<b>\$ 134,049.54</b>

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

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment and avoid having to create an internal billing and collection function, a number of steps are required to be taken in coordination with the Tax Collector and Property Appraiser. The Tax Collector charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments. The Property Appraiser fee for FY2018 is \$150.00, which has been included as shown above. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

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

**After adding these multipliers to the Town's proposed FY2018 net assessment of \$134,049.54 and incorporating the accumulated rounding adjustment of \$1.27, the gross total assessment is \$140,750.75.**

Resolution No. 148-2017 implements the intended Peruvian Avenue 400 Block Streetscape Assessment Area assessments for FY2018. The resolution, among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Peruvian Avenue 400 Block Streetscape assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2017;
- reimposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;
- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

### **FUNDING/FISCAL IMPACT**

All direct costs borne by the Town to accomplish this project are paid for by the properties benefitting from the project improvements as opposed to all property owners in Town. The Improvement budget is based upon the initial debt service schedule that resulted from the total project costs the Town incurred. The proposed FY2018 Peruvian Avenue 400 Block Streetscape Assessment Area maintenance budget which makes up the other portion of the assessment roll costs is attached as Exhibit A.

## **TOWN ATTORNEY REVIEW**

Resolution No. 148-2017 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

### Attachments

cc: H. Paul Brazil, P.E. Director of Public Works  
John C. Randolph, Town Attorney  
Heather Encinosa, Esq.

## **RESOLUTION NO. 148-2017**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PROVISION OF THE PERUVIAN AVENUE IMPROVEMENT PROJECT; PROVIDING AUTHORITY AND DEFINITIONS; APPROVING THE FINAL ASSESSMENT ROLLS; PROVIDING FOR THE REIMPOSITION OF THE ASSESSMENTS TO FUND THE PERUVIAN AVENUE IMPROVEMENT PROJECT AND RELATED MAINTENANCE SERVICES; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.

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

**WHEREAS**, on July 11, 2017, the Town Council adopted Resolution No. 104-2017 (the "Preliminary Rate Resolution") describing the method of assessing the cost of the design, construction, and installation of the Peruvian Avenue Improvement Project and the related Maintenance against the real property that will be specially benefited thereby, and directing the preparation of the updated Improvement Assessment Roll and Maintenance Assessment Roll and provision of the notices required by the Code; and

**WHEREAS**, pursuant to the provisions of the Code, the Town Council is required to confirm or repeal the Preliminary Rate Resolution with such

amendments as the Town Council deems appropriate after hearing comments and receiving objections of all interested parties; and

**WHEREAS**, the final Improvement Assessment Roll and Maintenance Assessment Roll have been filed with the Town Manager, as required by the Code; and

**WHEREAS**, as required by the Code, notice of a public hearing has been published and, if required, mailed to each property owner of the continued 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**, due to Executive Order 17-235, which enacted a statewide state of emergency for Hurricane Irma the public hearing that was scheduled for September 12, 2017, was rescheduled and continued until September 19, 2017;

**WHEREAS**, on September 6, 2017, the Florida Department of Revenue issued its "Emergency Order Implementing Provisions of Executive Order 17-235 (Re: Hurricane Irma)" (the "Order"), which extended the September 15 deadline for the adoption and certification of non-ad valorem assessment rolls for thirty (30) days;

**WHEREAS**, in that same Order the Executive Director of the Department of Revenue also provided that if a local government was unable to hold a previously scheduled and noticed public hearing to adopt a non-ad valorem

assessment roll that said public hearing may be rescheduled with an appropriate newspaper and posted notice;

**WHEREAS**, notice of the rescheduled public hearing was published and posted as required by the terms of the Order; the proof of publication being attached hereto as Appendix D; and

**WHEREAS**, in accordance with Section 252.38, Florida Statutes, the Town Council waives the notice requirements in the Code for the rescheduled public hearing and finds that such waiver is necessary to ensure the health, safety, and welfare of the community;

**WHEREAS**, a public hearing was held on September 19, 2017, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

**SECTION 1. AUTHORITY.** This Resolution is adopted pursuant to the Code, the Initial Assessment Resolution (Resolution No. 099-2014), the Final Assessment Resolution (Resolution No. 148-2014), 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 Peruvian Avenue Assessment Area, which are attached hereto as Appendix E and incorporated herein by reference, are hereby approved for the Fiscal Year commencing on October 1, 2017.

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

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

fair and reasonable method of apportioning the Project Cost and Maintenance Cost among the benefited properties.

(B) Annual Improvement Assessments 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 10 years, commencing with the ad valorem tax bill that was mailed in November 2014.

(C) Upon adoption of this Annual Rate Resolution:

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

(2) as to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the Prepayment Amount shall constitute a lien against

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

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

**SECTION 7. EFFECT OF ANNUAL RATE RESOLUTION.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Town Council action on this Annual Rate Resolution.

**SECTION 8. SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or

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

**SECTION 9. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 19th day of September, 2017.

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

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

\_\_\_\_\_  
Danielle H. Moore, Council President Pro Tem

\_\_\_\_\_  
Julie Araskog, Town Council Member

ATTEST:

\_\_\_\_\_  
Bobbie Lindsay, Town Council Member

\_\_\_\_\_  
Gwendolynn Peirce, CMC, Acting Town Clerk

\_\_\_\_\_  
Margaret A. Zeidman, Town Council Member

**APPENDIX A**  
**PROOF OF PUBLICATION (AUGUST 2017)**

## PROOF OF PUBLICATION

STATE OF FLORIDA

## PUBLIC NOTICE

Before the undersigned authority, personally appeared Rosemary Hindmarch, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/22/2017 and last date of Publication 08/22/2017. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

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

Invoice/Order Number:	0000200122
Ad Cost:	\$1,076.25
Paid:	\$0.00
Balance Due:	\$1,076.25

Signed

*Rosemary Hindmarch*

(Legal Advertising Agent)

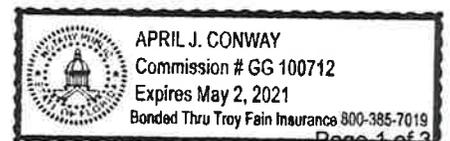
Sworn or affirmed to, and subscribed before me, this 24th day of August, 2017 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed

*April J. Conway*

(Notary)

Please see Ad on following page(s).



Invoice/Order Number: 0000200122  
Ad Cost: \$1,076.25  
Paid: \$0.00  
Balance Due: \$1,076.25

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

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of maintenance of the Peruvian Avenue Improvement Project within the boundaries of the Peruvian Avenue Assessment Area for the Fiscal Year beginning October 1, 2017, and approval of the non-ad valorem capital assessment roll for the construction of the Peruvian Avenue Improvement Project. The hearing will be held at 5:01 p.m. on September 12, 2017, in the Town of Palm Beach Town Council Chambers, Town Hall, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

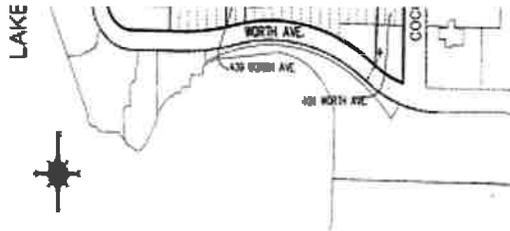
The assessment for each parcel of property is based on the lineal front feet along Peruvian Avenue where the Peruvian Avenue Improvement Project was installed that were attributed to the Tax Parcel at the time of the adoption of the Initial Assessment Resolution (Resolution No. 099-2014). A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution (Resolution No. 099-2014) adopted by the Town Council on July 15, 2014. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution, the Final Assessment Resolution (Resolution No. 148-2014), the Preliminary Rate Resolution, and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Manager, located at Town Hall, 360 South County Road, Palm Beach, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2017, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council intends to collect the capital assessments in ten (10) annual installments, the first of which was included on the ad valorem tax bill mailed in November 2014. The Town Council intends to impose and collect the maintenance assessments on an annual basis.

If you have any questions, please contact the Finance Department at (561) 227-6332, 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 Jane Struder, who, after being duly sworn, depose and say:

1. I, Jane Struder, as the Finance Director of the Town of Palm Beach ("Town"), have been directed by the Town Council, to mail or cause to be mailed the notices required by Section 7 of Resolution No. 104-2017 and Sections 90-65 and 90-85 of the Town of Palm Beach Code.

2. In accordance with Section 7 of Resolution No. 104-2017 and Sections 90-65 and 90-85 of the Town of Palm Beach Code, I have caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the Town expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 22, 2017, I mailed, or directed the mailing of, said notices by first class mail to each owner of property within the Town that is included on the Assessment Roll at the address then shown on the real property assessment tax roll

maintained by the Palm Beach County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

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

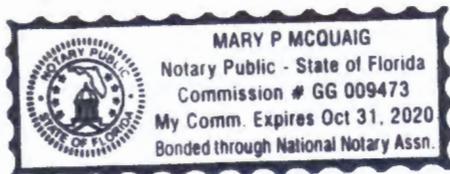
FURTHER AFFIANT SAYETH NOT.



Jane Struder

**STATE OF FLORIDA  
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 1 day of September, 2017 by Jane Struder, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.



Printed Name: MARY P. MCQUAIG  
Notary Public, State of Florida  
At Large  
My Commission Expires: Oct 31 2020  
Commission No.: GG 009473

**APPENDIX C**

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



## CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

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

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

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 19th day of September, 2017 year.

\_\_\_\_\_  
Chairman of the Board or authorized agent

of the Town of Palm Beach

\_\_\_\_\_  
Name of local government

Palm Beach County, Florida

**APPENDIX D**

**PROOF OF PUBLICATION (SEPTEMBER)**

**APPENDIX E**  
**UPDATED ASSESSMENT ROLLS**



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance Assessment Roll  
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-012-0190	002ps-0001	421 PERUVIAN AVE	\$5,542.33
50-43-43-23-05-012-0211	002ps-0002	417 PERUVIAN AVE	\$1,759.66
50-43-43-23-05-012-0212	002ps-0003	417 PERUVIAN AVE	\$1,825.50
50-43-43-23-05-012-0213	002ps-0004	417 PERUVIAN AVE	\$1,957.17
50-43-43-23-05-012-0231	002ps-0005	417 PERUVIAN AVE	\$1,811.36
50-43-43-23-05-012-0232	002ps-0006	417 PERUVIAN AVE	\$1,180.82
50-43-43-23-05-012-0233	002ps-0007	417 PERUVIAN AVE	\$2,550.16
50-43-43-23-05-012-0251	002ps-0008	417 PERUVIAN AVE	\$1,251.09
50-43-43-23-05-012-0252	002ps-0009	417 PERUVIAN AVE	\$1,668.13
50-43-43-23-05-012-0253	002ps-0010	417 PERUVIAN AVE	\$475.42
50-43-43-23-05-012-0254	002ps-0011	417 PERUVIAN AVE	\$834.07
50-43-43-23-05-012-0255	002ps-0012	417 PERUVIAN AVE	\$417.04
50-43-43-23-05-012-0256	002ps-0013	417 PERUVIAN AVE	\$417.04
50-43-43-23-05-012-0257	002ps-0014	417 PERUVIAN AVE	\$479.59
50-43-43-23-05-013-0100	002ps-0015	439 WORTH AVE	\$5,542.33
50-43-43-27-39-000-1010	002ps-0016	401 PERUVIAN AVE	\$656.37
50-43-43-27-39-000-1030	002ps-0017	401 PERUVIAN AVE	\$1,078.64
50-43-43-27-39-000-1040	002ps-0018	401 PERUVIAN AVE	\$532.43
50-43-43-27-39-000-1050	002ps-0019	401 PERUVIAN AVE	\$546.21
50-43-43-27-39-000-2010	002ps-0020	401 PERUVIAN AVE	\$656.37
50-43-43-27-39-000-2020	002ps-0021	401 PERUVIAN AVE	\$92.33
50-43-43-27-39-000-2030	002ps-0022	401 PERUVIAN AVE	\$532.43
50-43-43-27-39-000-2040	002ps-0023	401 PERUVIAN AVE	\$90.00
50-43-43-27-39-000-2050	002ps-0024	401 PERUVIAN AVE	\$546.21



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance Assessment Roll  
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-39-000-3010	002ps-0025	401 PERUVIAN AVE	\$656.37
50-43-43-27-39-000-3020	002ps-0026	401 PERUVIAN AVE	\$92.33
50-43-43-27-39-000-3030	002ps-0027	401 PERUVIAN AVE	\$90.00
50-43-43-27-39-000-3040	002ps-0028	401 PERUVIAN AVE	\$532.43
50-43-43-27-39-000-3050	002ps-0029	401 PERUVIAN AVE	\$546.21
50-43-43-27-39-000-4010	002ps-0030	401 PERUVIAN AVE	\$761.92
50-43-43-27-39-000-4020	002ps-0031	401 PERUVIAN AVE	\$940.94
50-43-43-27-39-000-4030	002ps-0032	401 PERUVIAN AVE	\$940.94
50-43-43-27-45-000-2010	002ps-0033	401 WORTH AVE	\$1,271.45
50-43-43-27-45-000-2020	002ps-0034	401 WORTH AVE	\$1,093.97
50-43-43-27-45-000-2030	002ps-0035	401 WORTH AVE	\$1,271.45
50-43-43-27-45-000-3010	002ps-0036	401 WORTH AVE	\$1,271.45
50-43-43-27-45-000-3020	002ps-0037	401 WORTH AVE	\$184.91
50-43-43-27-45-000-3030	002ps-0038	401 WORTH AVE	\$1,271.45
50-43-43-27-63-000-1010	002ps-0039	389 S LAKE DR	\$1,298.63
50-43-43-27-63-000-1020	002ps-0040	389 S LAKE DR	\$272.73
50-43-43-27-63-000-1030	002ps-0041	389 S LAKE DR	\$1,253.78
50-43-43-27-63-000-1040	002ps-0042	389 S LAKE DR	\$1,146.54
50-43-43-27-63-000-2010	002ps-0043	389 S LAKE DR	\$1,298.63
50-43-43-27-63-000-2020	002ps-0044	389 S LAKE DR	\$272.73
50-43-43-27-63-000-2030	002ps-0045	389 S LAKE DR	\$1,253.78
50-43-43-27-63-000-2040	002ps-0046	389 S LAKE DR	\$1,146.54
50-43-43-27-63-000-2050	002ps-0047	389 S LAKE DR	\$1,154.34
50-43-43-27-63-000-2060	002ps-0048	389 S LAKE DR	\$1,164.08



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance Assessment Roll  
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-2070	002ps-0049	389 S LAKE DR	\$1,226.47
50-43-43-27-63-000-2080	002ps-0050	389 S LAKE DR	\$1,230.39
50-43-43-27-63-000-3010	002ps-0051	389 S LAKE DR	\$1,298.63
50-43-43-27-63-000-3020	002ps-0052	389 S LAKE DR	\$1,613.54
50-43-43-27-63-000-3030	002ps-0053	389 S LAKE DR	\$1,253.78
50-43-43-27-63-000-3040	002ps-0054	389 S LAKE DR	\$1,146.54
50-43-43-27-63-000-3050	002ps-0055	389 S LAKE DR	\$1,154.34
50-43-43-27-63-000-3060	002ps-0056	389 S LAKE DR	\$1,164.08
50-43-43-27-63-000-3070	002ps-0057	389 S LAKE DR	\$1,226.47
50-43-43-27-63-000-3080	002ps-0058	389 S LAKE DR	\$1,230.39
50-43-43-27-63-000-4010	002ps-0059	389 S LAKE DR	\$1,298.63
50-43-43-27-63-000-4020	002ps-0060	389 S LAKE DR	\$1,613.54
50-43-43-27-63-000-4030	002ps-0061	389 S LAKE DR	\$1,253.78
50-43-43-27-63-000-4040	002ps-0062	389 S LAKE DR	\$1,146.54
50-43-43-27-63-000-4050	002ps-0063	389 S LAKE DR	\$1,154.34
50-43-43-27-63-000-4060	002ps-0064	389 S LAKE DR	\$1,164.08
50-43-43-27-63-000-4070	002ps-0065	389 S LAKE DR	\$1,226.47
50-43-43-27-63-000-4080	002ps-0066	389 S LAKE DR	\$207.97
50-43-43-27-63-000-5010	002ps-0067	389 S LAKE DR	\$219.50
50-43-43-27-63-000-5020	002ps-0068	389 S LAKE DR	\$1,613.54
50-43-43-27-63-000-5030	002ps-0069	389 S LAKE DR	\$1,253.78
50-43-43-27-63-000-5040	002ps-0070	389 S LAKE DR	\$1,146.54
50-43-43-27-63-000-5050	002ps-0071	389 S LAKE DR	\$1,154.34
50-43-43-27-63-000-5060	002ps-0072	389 S LAKE DR	\$1,164.08



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance Assessment Roll  
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-63-000-5070	002ps-0073	389 S LAKE DR	\$1,226.47
50-43-43-27-63-000-5080	002ps-0074	389 S LAKE DR	\$1,230.39
50-43-43-27-63-000-6010	002ps-0075	389 S LAKE DR	\$1,951.85
50-43-43-27-63-000-6020	002ps-0076	389 S LAKE DR	\$2,381.79
50-43-43-27-63-000-6030	002ps-0077	389 S LAKE DR	\$1,762.71
50-43-43-27-63-000-6040	002ps-0078	389 S LAKE DR	\$299.43
50-43-43-27-63-000-6050	002ps-0079	389 S LAKE DR	\$329.91
50-43-43-27-64-000-1010	002ps-0080	455 WORTH AVE	\$517.93
50-43-43-27-64-000-2010	002ps-0081	455 WORTH AVE	\$731.41
50-43-43-27-64-000-2020	002ps-0082	455 WORTH AVE	\$92.23
50-43-43-27-64-000-2030	002ps-0083	455 WORTH AVE	\$87.29
50-43-43-27-64-000-2040	002ps-0084	455 WORTH AVE	\$818.50
50-43-43-27-64-000-2050	002ps-0085	455 WORTH AVE	\$91.06
50-43-43-27-64-000-2060	002ps-0086	455 WORTH AVE	\$538.72
50-43-43-27-64-000-2070	002ps-0087	455 WORTH AVE	\$736.04
50-43-43-27-64-000-2080	002ps-0088	455 WORTH AVE	\$736.04
50-43-43-27-64-000-2090	002ps-0089	455 WORTH AVE	\$538.72
50-43-43-27-64-000-2100	002ps-0090	455 WORTH AVE	\$86.51
50-43-43-27-64-000-3010	002ps-0091	455 WORTH AVE	\$731.41
50-43-43-27-64-000-3020	002ps-0092	455 WORTH AVE	\$545.66
50-43-43-27-64-000-3030	002ps-0093	455 WORTH AVE	\$516.39
50-43-43-27-64-000-3040	002ps-0094	455 WORTH AVE	\$818.50
50-43-43-27-64-000-3050	002ps-0095	455 WORTH AVE	\$538.72
50-43-43-27-64-000-3060	002ps-0096	455 WORTH AVE	\$538.72



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance Assessment Roll  
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-64-000-3070	002ps-0097	455 WORTH AVE	\$736.04
50-43-43-27-64-000-3080	002ps-0098	455 WORTH AVE	\$736.04
50-43-43-27-64-000-3090	002ps-0099	455 WORTH AVE	\$1,062.03
50-43-43-27-64-000-4010	002ps-0100	455 WORTH AVE	\$731.41
50-43-43-27-64-000-4020	002ps-0101	455 WORTH AVE	\$545.66
50-43-43-27-64-000-4030	002ps-0102	455 WORTH AVE	\$516.39
50-43-43-27-64-000-4040	002ps-0103	455 WORTH AVE	\$818.50
50-43-43-27-64-000-4050	002ps-0104	455 WORTH AVE	\$538.72
50-43-43-27-64-000-4060	002ps-0105	455 WORTH AVE	\$538.72
50-43-43-27-64-000-4070	002ps-0106	455 WORTH AVE	\$736.04
50-43-43-27-64-000-4080	002ps-0107	455 WORTH AVE	\$736.04
50-43-43-27-64-000-4090	002ps-0108	455 WORTH AVE	\$91.06
50-43-43-27-64-000-4100	002ps-0109	455 WORTH AVE	\$511.77
50-43-43-27-68-000-2010	002ps-0110	425 WORTH AVE	\$373.25
50-43-43-27-68-000-2020	002ps-0111	425 WORTH AVE	\$318.97
50-43-43-27-68-000-2030	002ps-0112	425 WORTH AVE	\$1,732.71
50-43-43-27-68-000-2040	002ps-0113	425 WORTH AVE	\$1,732.71
50-43-43-27-68-000-2050	002ps-0114	425 WORTH AVE	\$1,887.11
50-43-43-27-68-000-2060	002ps-0115	425 WORTH AVE	\$2,208.25
50-43-43-27-68-000-3010	002ps-0116	425 WORTH AVE	\$373.25
50-43-43-27-68-000-3020	002ps-0117	425 WORTH AVE	\$1,887.11
50-43-43-27-68-000-3030	002ps-0118	425 WORTH AVE	\$292.88
50-43-43-27-68-000-3040	002ps-0119	425 WORTH AVE	\$292.88
50-43-43-27-68-000-3050	002ps-0120	425 WORTH AVE	\$1,887.11



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance Assessment Roll  
for the Peruvian Avenue 400 Block Streetscape Project Assessment Area  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-27-68-000-3060	002ps-0121	425 WORTH AVE	\$373.25
50-43-43-27-68-000-4010	002ps-0122	425 WORTH AVE	\$373.25
50-43-43-27-68-000-4020	002ps-0123	425 WORTH AVE	\$1,887.11
50-43-43-27-68-000-4030	002ps-0124	425 WORTH AVE	\$1,732.71
50-43-43-27-68-000-4040	002ps-0125	425 WORTH AVE	\$1,732.71
50-43-43-27-68-000-4050	002ps-0126	425 WORTH AVE	\$318.97
50-43-43-27-68-000-4060	002ps-0127	425 WORTH AVE	\$2,208.25
50-43-43-27-68-000-5010	002ps-0128	425 WORTH AVE	\$373.25
50-43-43-27-68-000-5020	002ps-0129	425 WORTH AVE	\$1,887.11
50-43-43-27-68-000-5030	002ps-0130	425 WORTH AVE	\$1,732.71
50-43-43-27-68-000-5040	002ps-0131	425 WORTH AVE	\$292.88
50-43-43-27-68-000-5050	002ps-0132	425 WORTH AVE	\$318.97
50-43-43-27-68-000-5060	002ps-0133	425 WORTH AVE	\$2,208.25
50-43-43-27-68-000-6010	002ps-0134	425 WORTH AVE	\$554.33
50-43-43-27-68-000-6020	002ps-0135	425 WORTH AVE	\$3,279.56
50-43-43-27-68-000-6030	002ps-0136	425 WORTH AVE	\$554.33
			<b>\$140,750.75</b>



# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 19, 2017

---

To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jane Struder, Director of Finance

Re: Town Hall Square Improvement Project Assessment Area - Adoption of Assessment Roll and Capital Assessments for FY2018

**Resolution No. 149-2017**

Date: September 1, 2017

---

## **STAFF RECOMMENDATION**

Staff recommends the Mayor and Town Council adopt Resolution No. 149-2017, which is the Annual Rate Resolution for the proposed assessments for the Town Hall Square Improvement Project Assessment Area in FY2018.

## **GENERAL RECOMMENDATION**

The Town Hall Square Improvement Project net assessment for FY2018 has been calculated as follows:

<b>Cost Description</b>	<b>Amount</b>
Original Principal	\$ 15,351.26
Outstanding Principal	3,150.84
Anticipated Funding Agreement Required Principal Payment	787.71
Estimated Interest Payment (Rate @ 1.07%)	33.71
Interest Rate Surcharge @ 1.0%	31.51
Estimated Attorney Fees/postage/Ads and Admin Fees	375.00
<b>Final FY2018 Total Net Assessment</b>	<b>\$ 1,227.93</b>

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment, a number of steps are required to be taken in coordination with the Tax Collector, and Property Appraiser. Each constitutional officer charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments for the Tax Collector and \$150 for the Property Appraiser in out years. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

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

**After adding these multipliers to the Town's proposed FY2018 net assessment of \$1,227.93 and incorporating the accumulated rounding adjustment of \$0.02, the gross total assessment is \$1,289.34**

Resolution No. 149-2017 implements the intended Town Hall Square Improvement Project assessments for FY2018. The resolution, among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Town Hall Square Improvement District assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2017;
- re-imposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;
- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

The final public hearing will begin at 5:01p.m. on Tuesday, September 19, 2017, in the Town Hall Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

### **FUNDING/FISCAL IMPACT**

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

### **TOWN ATTORNEY REVIEW**

Resolution No. 149-2017 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

#### Attachments

cc: John C. Randolph, Town Attorney  
Heather Encinosa, Esq.

**RESOLUTION NO. 149-2017**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE TOWN HALL SQUARE IMPROVEMENT PROJECT; APPROVING THE UPDATED ASSESSMENT ROLL; PROVIDING FOR THE REIMPOSITION OF THE ASSESSMENTS TO FUND THE TOWN HALL SQUARE 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 12, 2016, the Town Council adopted Resolution No. 101-2016, the Initial Assessment Resolution for Assessments in the Town Hall Square Assessment Area (the "Initial Assessment Resolution"), describing the method of assessing the cost of the Town Hall Square Improvement Project and the related Maintenance against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Improvement Assessment Roll and Maintenance Assessment Roll and provision of the notices required by the Code; and

**WHEREAS**, on September 13, 2016, the Town Council also adopted Resolution No. 176-2016, the Final Assessment Resolution for Assessments in the Town Hall Square Assessment Area (the "Final Assessment Resolution"), confirming the Initial Assessment Resolution with such amendments deemed necessary by the Town Council, imposing the Improvement and Maintenance Assessments, and approving the Improvement Assessment Roll and Maintenance Assessment Roll; and

**WHEREAS**, pursuant to the provisions of the Code, the Town Council is required to adopt an Annual Rate Resolution for each Fiscal Year to approve the assessment rolls for such Fiscal Year; and

**WHEREAS**, as required by the Code, notice of a public hearing has been published and mailed, if required, to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard concerning the assessments; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively; and

**WHEREAS**, due to Executive Order 17-235, which enacted a statewide state of emergency for Hurricane Irma the public hearing that was scheduled for September 12, 2017, was rescheduled and continued until September 19, 2017;

**WHEREAS**, on September 6, 2017, the Florida Department of Revenue issued its "Emergency Order Implementing Provisions of Executive Order 17-235 (Re: Hurricane Irma)" (the "Order"), which extended the September 15 deadline

for the adoption and certification of non-ad valorem assessment rolls for thirty (30) days;

**WHEREAS**, in that same Order the Executive Director of the Department of Revenue also provided that if a local government was unable to hold a previously scheduled and noticed public hearing to adopt a non-ad valorem assessment roll that said public hearing may be rescheduled with an appropriate newspaper and posted notice;

**WHEREAS**, notice of the rescheduled public hearing was published and posted as required by the terms of the Order; the proof of publication being attached hereto as Appendix D; and

**WHEREAS**, in accordance with Section 252.38, Florida Statutes, the Town Council waives the notice requirements in the Code for the rescheduled public hearing and finds that such waiver is necessary to ensure the health, safety, and welfare of the community;

**WHEREAS**, a public hearing was held on September 19, 2017, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

**SECTION 1. AUTHORITY.** This Annual Rate Resolution is adopted pursuant to the Code, the Initial Assessment Resolution, the Final Assessment

Resolution, Chapter 166, Florida Statutes, Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** 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 FINAL ASSESSMENT ROLLS.** The final Improvement Assessment Roll and Maintenance Assessment Roll for the Town Hall Square Improvement Project, which are attached as Appendix E and incorporated herein by reference, are hereby approved for the Fiscal Year commencing on October 1, 2017.

**SECTION 4. REIMPOSITION OF ASSESSMENTS TO FUND THE PROJECT COST AND MAINTENANCE COST OF THE TOWN HALL SQUARE IMPROVEMENT PROJECT.**

(A) The Tax Parcels described in the updated Improvement Assessment Roll and Maintenance Assessment Roll are hereby found to be specially benefited by the provision of the Town Hall Square Improvement Project and related Maintenance in the amount of the maximum annual Assessments set forth in the updated assessment rolls. The methodologies set forth in Sections 3.02, 4.03, 4.04, and 5.04 of the Initial Assessment Resolution, as amended and approved in

the Final Assessment Resolution, for assigning Assessment Units and computing the Assessments are hereby confirmed 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 Initial Assessment Resolution, as amended and approved in the Final Assessment 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 for a period not to exceed 5 years, commencing with the ad valorem tax bill that was mailed in November 2016.

(C) Upon adoption of this Annual Rate Resolution:

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

(2) as to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next

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

**SECTION 5. COLLECTION OF ASSESSMENTS.** The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Annual Rate Resolution, the Town Manager shall cause the certification and delivery of the Assessment Rolls to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Rolls, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION 6. EFFECT OF ANNUAL RATE RESOLUTION.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Town Council action on this Annual Rate Resolution.

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

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

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 19th day of September, 2017.

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

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

\_\_\_\_\_  
Danielle H. Moore, Council President Pro Tem

\_\_\_\_\_  
Julie Araskog, Town Council Member

ATTEST:

\_\_\_\_\_  
Bobbie Lindsay, Town Council Member

\_\_\_\_\_  
Gwendolynn Peirce, CMC, Acting Town Clerk

\_\_\_\_\_  
Margaret A. Zeidman, Town Council Member

**APPENDIX A**  
**PROOF OF PUBLICATION (AUGUST 2017)**

# The Palm Beach Post

Palm Beach Daily News



## PROOF OF PUBLICATION STATE OF FLORIDA

### PUBLIC NOTICE

Before the undersigned authority, personally appeared Rosemary Hindmarch, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/22/2017 and last date of Publication 08/22/2017. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

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

Invoice/Order Number:	0000200973
Ad Cost:	\$1,076.25
Paid:	\$0.00
Balance Due:	\$1,076.25

Signed

Rosemary Hindmarch

(Legal Advertising Agent)

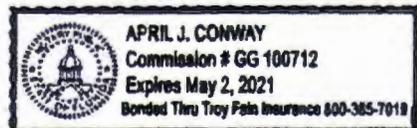
Sworn or affirmed to, and subscribed before me, this 24th day of August, 2017 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed

April J. Conway

(Notary)

Please see Ad on following page(s).



Page 1 of 3

Invoice/Order Number: 0000200973  
 Ad Cost: \$1,076.25  
 Paid: \$0.00  
 Balance Due: \$1,076.25

## NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE TOWN HALL SQUARE ASSESSMENT AREA TO PROVIDE FOR THE TOWN HALL SQUARE 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 the approval of the assessment roll for the non-ad valorem special assessments for the provision of the design, construction, installation and maintenance of the Town Hall Square Improvement Project within the boundaries of the Town Hall Square Assessment Area for the Fiscal Year beginning October 1, 2017 and future fiscal years. The Town Hall Square Improvement Project consists of the replacement and installation of all sidewalks, curbing, driveways, and related caulking at juncture where the sidewalks abut an existing structure along the north and south bound lanes of South County Road between Chilian Avenue and Brazilian Avenue.

The hearing will be held at 5:01 p.m. on September 12, 2017, 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 Town Hall Square Assessment Area and the special assessment roll. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

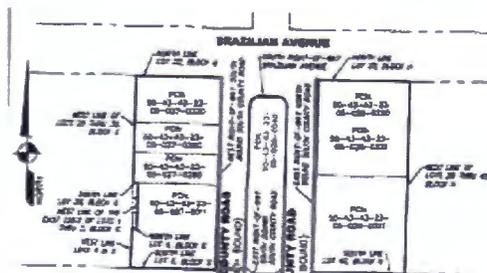
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may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

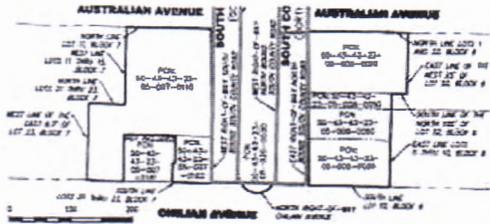
The assessment for each parcel of property will be based in part on the amount of improvement square footage that is attributed to the Tax Parcel and in part on the number of linear front feet where the Town Hall Square Improvement Project abuts an existing structure on the Tax Parcel. A more specific description of the improvements, planned maintenance, 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 12, 2016. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 101-2016), the Final Assessment Resolution (Resolution No. 176-2016) and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the Town Clerk, 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 2017, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The Town Council will collect the assessments in five (5) annual installments, the first of which was included on the ad valorem tax bill mailed in November 2016.

If you have any questions, please contact the Finance Department at (561) 227-6332, 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 Jane Struder, who, after being duly sworn, depose and say:

1. I, Jane Struder, as the Finance Director of the Town of Palm Beach ("Town"), have been directed by the Town Council, to mail or cause to be mailed the notices required by Section 2.03 of Resolution No. 101-2016 and Sections 90-65 and 90-85 of the Town of Palm Beach Code.

2. In accordance with Section 2.03 of Resolution No. 101-2016 and Sections 90-65 and 90-85 of the Town of Palm Beach Code, I have caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the Town expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 22, 2017, I mailed, or directed the mailing of, said notices by first class mail to each owner of property within the Town that is included on the Assessment Roll at the address then shown on the real property assessment tax roll

maintained by the Palm Beach County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

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

FURTHER AFFIANT SAYETH NOT.

*Jane Struder*

Jane Struder

**STATE OF FLORIDA  
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 1 day of September 2017 by Jane Struder, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced — as identification and did take an oath.



*Mary P McQuaig*  
Printed Name: MARY P MCQUAIG  
Notary Public, State of Florida  
At Large  
My Commission Expires: OCT 31 2020  
Commission No.: GG 009473

**APPENDIX C**

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



## CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

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

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

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 19th day of September, 2017 year.

\_\_\_\_\_  
Chairman of the Board or authorized agent

of the Town of Palm Beach

\_\_\_\_\_  
Name of local government

Palm Beach County, Florida

**APPENDIX D**

**PROOF OF PUBLICATION (SEPTEMBER 2017)**

**APPENDIX E**  
**ASSESSMENT ROLLS**



TOWN OF PALM BEACH, FLORIDA  
Improvement Assessment Roll and Maintenance  
Assessment Roll for the Palm Beach Sidewalk Historic District  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-23-05-028-0290	pbshd-0007	331 S COUNTY RD	<b>878.56</b>
50-43-43-23-05-028-0331	pbshd-0008	335 S COUNTY RD	<b>410.78</b>
			<b>\$1,289.34</b>



# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 19, 2017

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To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jane Struder, Director of Finance

Re: Nightingale/La Puerta Assessment Area - Adoption of Assessment Roll and Capital Assessments for FY2018  
**Resolution No. 150-2017**

Date: September 1, 2017

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## STAFF RECOMMENDATION

Staff recommends the Mayor and Town Council adopt Resolution No. 150-2017, which is the Annual Rate Resolution for the proposed assessments for the Nightingale/La Puerta Underground Assessment Area in FY2018.

## GENERAL RECOMMENDATION

The Nightingale/La Puerta Underground Utilities net assessment for FY2018 has been calculated as follows:

<b>Cost Description</b>	<b>Amount</b>
Estimated Original Principal	\$ 1,104,560.00
Estimated Outstanding Principal	1,104,560.00
Anticipated Funding Agreement Required Principal Payment	36,818.67
Estimated Interest Payment @ 1.07%	11,818.79
Interest Rate Surcharge @ 1%	11,045.60
Estimated Attorney Fees	1,000.00
Estimated Postage	15.00
Estimated PB Post Advertisement	1,050.00
Property Appraiser Administrative Fees	650.00
Est. Tax Collector First Year Admin Fees	N/A - Covered by 1% Assessment Denominator Explained Below
<b>Final FY2018 Total Net Assessment</b>	<b>\$ 62,398.06</b>

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment, a number of steps are required to be taken in coordination with the Tax Collector, and Property Appraiser. Each constitutional officer charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments for the Tax Collector and \$150 for the Property Appraiser in out years. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

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

**After adding these multipliers to the Town's proposed FY2018 net assessment of \$62,398.06 and incorporating the accumulated rounding adjustment of \$.03, the gross total assessment is \$65,682.20**

Resolution No. 150-2017 implements the intended Nightingale/La Puerta Underground Utilities assessments for FY2018. The resolution, among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Nightingale/La Puerta Underground Utilities assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2017;
- re-imposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;
- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

The final public hearing will begin at 5:01p.m. on Tuesday, September 19, 2017, in the Town Hall Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

### **FUNDING/FISCAL IMPACT**

All direct costs borne by the Town to accomplish this project are paid for by the property owners whose properties benefit from the project improvements as opposed to all property owners in Town. Since construction of this project is incomplete at this time, it may be necessary to adjust the principal amount, once all construction costs are finalized.

### **TOWN ATTORNEY REVIEW**

Resolution No. 150-2017 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: John C. Randolph, Town Attorney  
Heather Encinosa, Esq.

## **RESOLUTION NO. 150-2017**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PROVISION OF THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE NIGHTINGALE - LA PUERTA ASSESSMENT AREA; PROVIDING AUTHORITY AND DEFINITIONS; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR THE IMPOSITION OF THE ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE NIGHTINGALE - LA PUERTA ASSESSMENT AREA; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING 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, 2017, the Town Council adopted Resolution No.106-2017, the Initial Assessment Resolution for Assessments in the Nightingale - La Puerta Assessment Area (the "Initial Assessment Resolution"), describing the method of assessing the cost of the Underground Utility Improvements against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Nightingale-La Puerta Assessment Roll and provision of the notices required by the Code; and

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

**WHEREAS**, the Nightingale-La Puerta 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**, due to Executive Order 17-235, which enacted a statewide state of emergency for Hurricane Irma the public hearing that was scheduled for September 12, 2017, was rescheduled and continued until September 19, 2017;

**WHEREAS**, on September 6, 2017, the Florida Department of Revenue issued its "Emergency Order Implementing Provisions of Executive Order 17-235 (Re: Hurricane Irma)" (the "Order"), which extended the September 15 deadline for the adoption and certification of non-ad valorem assessment rolls for thirty (30) days;

**WHEREAS**, in that same Order the Executive Director of the Department of Revenue also provided that if a local government was unable to hold a previously scheduled and noticed public hearing to adopt a non-ad valorem

assessment roll that said public hearing may be rescheduled with an appropriate newspaper and posted notice;

**WHEREAS**, notice of the rescheduled public hearing was published and posted as required by the terms of the Order; the proof of publication being attached hereto as Appendix D; and

**WHEREAS**, in accordance with Section 252.38, Florida Statutes, the Town Council waives the notice requirements in the Code for the rescheduled public hearing and finds that such waiver is necessary to ensure the health, safety, and welfare of the community;

**WHEREAS**, a public hearing was held on September 19, 2017, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

**SECTION 1. AUTHORITY.** This Final Assessment Resolution is adopted pursuant to the Code, the Initial Assessment Resolution, Chapter 166, Florida Statutes, Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, and other applicable provisions of law.

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

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

**SECTION 3. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.** The Initial Assessment Resolution is hereby ratified and confirmed.

**SECTION 4. CREATION OF NIGHTINGALE - LA PUERTA ASSESSMENT AREA.**

(A) The Nightingale – La Puerta Assessment Area is hereby created to include the property specifically identified in Appendix A to the Initial Assessment Resolution.

(B) The Nightingale – La Puerta Assessment Area is created for the purpose of improving the use and enjoyment of property by funding the Underground Utility Improvements related to the Nightingale – La Puerta 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 Nightingale – La Puerta Assessment Area through the provision of the Underground Utility Improvements.

**SECTION 5. APPROVAL OF ASSESSMENT ROLL.** The Nightingale-La Puerta Assessment Roll, which is attached as Appendix D and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2017.

**SECTION 6. IMPOSITION OF ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS.**

(A) The Tax Parcels described in the Nightingale-La Puerta 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, 4.03, and 4.04 of the Initial Assessment Resolution for assigning Assessment Units, calculating the Initial Prepayment Amounts, 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, 2017, the Project Cost shall be allocated among all Tax Parcels in the Nightingale – La Puerta Assessment Area, based upon each parcel's assignment of Assessment Units. Annual Improvement Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the Nightingale-La Puerta Assessment Roll at the annual assessment rates set forth in the final assessment roll, for a period not to exceed 30 years, commencing with the ad valorem tax bill to be mailed in November 2017.

(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 7. 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 D

**SECTION 8. 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 Nightingale-La Puerta Assessment Roll of the opportunity to prepay all future annual Improvement Assessments. The notice, in substantially the form attached as Appendix F, 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 9. 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 10. SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

**SECTION 11. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 19th day of September, 2017.

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

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

\_\_\_\_\_  
Danielle H. Moore, Council President Pro Tem

\_\_\_\_\_  
Julie Araskog, Town Council Member

ATTEST:

\_\_\_\_\_  
Bobbie Lindsay, Town Council Member

\_\_\_\_\_  
Gwendolynn Peirce, CMC, Acting Town Clerk

\_\_\_\_\_  
Margaret A. Zeidman, Town Council Member

**APPENDIX A**  
**PROOF OF PUBLICATION (AUGUST 2017)**

## PROOF OF PUBLICATION STATE OF FLORIDA

### PUBLIC NOTICE

Before the undersigned authority, personally appeared Rosemary Hindmarch, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/22/2017 and last date of Publication 08/22/2017. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

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

Invoice/Order Number:	0000200141
Ad Cost:	\$1,076.25
Paid:	\$0.00
Balance Due:	\$1,076.25

Signed

*Rosemary Hindmarch*  
\_\_\_\_\_  
(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 24th day of August, 2017 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed

*April J. Conway*  
\_\_\_\_\_  
(Notary)

Please see Ad on following page(s).



Invoice/Order Number: 0000200141  
Ad Cost: \$1,076.25  
Paid: \$0.00  
Balance Due: \$1,076.25

## NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE NIGHTINGALE - LA PUERTA ASSESSMENT AREA TO PROVIDE FOR THE UNDERGROUND UTILITY IMPROVEMENTS

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider imposing non-ad valorem special assessments for the provision of the design, acquisition, construction, and installation of the Underground Utility Improvements within the boundaries of the Nightingale - La Puerta Assessment Area for the Fiscal Year beginning October 1, 2017 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 12, 2017, in the Town of Palm Beach Town Council Chambers, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Nightingale - La Puerta Assessment Area and the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

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

The assessment for each parcel of property will be based on the number of equivalent benefit units assigned to the Tax Parcel. The proposed maximum annual assessments rates are: \$614.66 per Safety EBU, \$614.66 per Reliability EBU, and \$614.66 per Aesthetic EBU. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 11, 2017. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 106-2017), 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 2017, 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 will be included on the ad valorem tax bill to be mailed in November 2017.

If you have any questions, please contact the Finance Department at (561) 227-6332, 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 Jane Struder, who, after being duly sworn, depose and say:

1. I, Jane Struder, as the Finance Director of the Town of Palm Beach ("Town"), have been directed by the Town Council, to mail or cause to be mailed the notices required by Section 2.03 of Resolution No. 106-2017 and Section 90.65 of the Town of Palm Beach Code.

2. In accordance with Section 2.03 of Resolution No. 106-2017 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 22, 2017, I mailed, or directed the mailing of, said notices by first class mail to each owner of property within the Town that is included on the Assessment Roll at the address then shown on the real property assessment tax roll

maintained by the Palm Beach County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

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

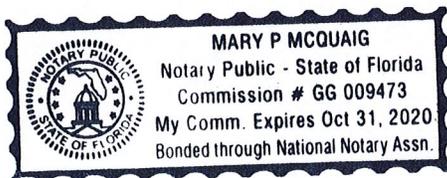
FURTHER AFFIANT SAYETH NOT.



Jane Struder

**STATE OF FLORIDA  
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 1 day of September, 2017 by Jane Struder, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced — as identification and did take an oath.



Printed Name: MARY P MCQUAIG  
Notary Public, State of Florida  
At Large  
My Commission Expires: OCT 31 2020  
Commission No.: GG 009473

**APPENDIX C**

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



## CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

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

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

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 19th day of September, 2017 year.

\_\_\_\_\_  
Chairman of the Board or authorized agent

of the Town of Palm Beach

\_\_\_\_\_  
Name of local government

Palm Beach County, Florida

**APPENDIX D**

**PROOF OF PUBLICATION (SEPTEMBER 2017)**

**APPENDIX E**

**NIGHTINGALE-LA PUERTA ASSESSMENT ROLL**



TOWN OF PALM BEACH, FLORIDA  
Nightingale/La Puerta Assessment Area Improvement Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-03-09-000-0500	nilap-0001	250 NIGHTINGALE TRL	\$1,843.97
50-43-43-03-09-000-0041	nilap-0002	1185 N LAKE WAY	\$1,843.97
50-43-43-03-09-000-0471	nilap-0003	228 NIGHTINGALE TRL	\$1,843.97
50-43-43-03-09-000-0422	nilap-0004	1191 N OCEAN WAY	\$1,843.97
50-43-43-03-10-000-0060	nilap-0005	1170 N OCEAN BLVD	\$3,073.28
50-43-43-03-10-000-0080	nilap-0006	1161 N OCEAN WAY	\$1,843.97
50-43-43-02-01-000-0490	nilap-0007	201 LA PUERTA WAY	\$1,843.97
50-43-43-02-01-000-0460	nilap-0008	225 LA PUERTA WAY	\$3,073.28
50-43-43-02-01-000-0430	nilap-0009	249 LA PUERTA WAY	\$1,843.97
50-43-43-02-01-000-0400	nilap-0010	1178 N LAKE WAY	\$1,843.97
50-43-43-03-09-000-0520	nilap-0011	268 NIGHTINGALE TRL	\$3,153.19
50-43-43-03-09-000-0490	nilap-0012	244 NIGHTINGALE TRL	\$1,843.97
50-43-43-03-09-000-0450	nilap-0013	212 NIGHTINGALE TRL	\$1,843.97
50-43-43-03-09-000-0421	nilap-0014	1190 N OCEAN BLVD	\$3,073.28
50-43-43-03-10-000-0091	nilap-0015	1160 N OCEAN BLVD	\$4,302.59
50-43-43-03-10-000-0050	nilap-0016	1171 N OCEAN WAY	\$1,843.97
50-43-43-02-01-000-0480	nilap-0017	203 LA PUERTA WAY	\$2,286.53
50-43-43-02-01-000-0450	nilap-0018	233 LA PUERTA WAY	\$1,843.97
50-43-43-02-01-000-0420	nilap-0019	265 LA PUERTA WAY	\$1,843.97
50-43-43-02-01-000-0392	nilap-0020	1177 N LAKE WAY	\$1,843.97
50-43-43-03-09-000-0510	nilap-0021	260 NIGHTINGALE TRL	\$1,843.97
50-43-43-03-09-000-0480	nilap-0022	238 NIGHTINGALE TRL	\$1,843.97
50-43-43-02-01-000-0440	nilap-0023	241 LA PUERTA WAY	\$2,286.53
50-43-43-03-10-000-0030	nilap-0024	1178 N OCEAN BLVD	\$3,073.28



TOWN OF PALM BEACH, FLORIDA  
Nightingale/La Puerta Assessment Area Improvement Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-03-10-000-0110	nilap-0025	171 EL PUEBLO WAY	\$1,843.97
50-43-43-03-10-000-0010	nilap-0026	0 N OCEAN WAY	\$2,636.87
50-43-43-02-01-000-0470	nilap-0027	217 LA PUERTA WAY	\$1,843.97
50-43-43-02-01-000-0410	nilap-0028	271 LA PUERTA WAY	\$1,843.97
50-43-43-02-01-000-0391	nilap-0029	1181 N LAKE WAY	\$1,843.97
50-43-43-03-09-000-0440	nilap-0030	1186 N OCEAN WAY	\$1,843.97
			<b>\$65,682.20</b>

**APPENDIX F**  
**FORM OF PREPAYMENT NOTICE**

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

Re: Nightingale – La Puerta 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 Nightingale – La Puerta 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 thirty (30) annual installments, the first of which shall be included on the ad valorem tax bill to be mailed in November 2017. 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 thirty (30) years. However, you may choose to prepay your assessment in full at any time prior to October 15, 2017 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, 2017 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**

# TOWN OF PALM BEACH

Information for Special Town Council Meeting on: September 19, 2017

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To: Mayor and Town Council

Via: Thomas G. Bradford, Town Manager

From: Jane Struder, Director of Finance

Re: Lake Towers Assessment Area - Adoption of Assessment Roll and Capital Assessments for FY2018  
**Resolution No. 151-2017**

Date: September 1, 2017

---

## **STAFF RECOMMENDATION**

Staff recommends the Mayor and Town Council adopt Resolution No. 151-2017, which is the Annual Rate Resolution for the proposed assessments for the Lake Towers Assessment Area in FY2018.

## **GENERAL RECOMMENDATION**

The Lake Towers net assessment for FY2018 has been calculated as follows:

<b>Cost Description</b>	<b>Amount</b>
Original Principal	\$ 310,268.00
Outstanding Principal	310,268.00
Anticipated Funding Agreement Required Principal Payment	15,513.40
Estimated Interest Payment @ 1.07%	3,319.87
Interest Rate Surcharge @ 1%	3,102.68
Estimated Attorney Fees	1,000.00
Estimated Postage	36.00
Estimated PB Post Advertisement	1,050.00
Property Appraiser Administrative Fees	650.00
Est. Tax Collector First Year Admin Fees	N/A - Covered by 1% Assessment Denominator Explained Below
<b>Final FY2018 Total Net Assessment</b>	<b>\$ 24,671.95</b>

In order to place assessments on the property tax bill, which virtually assures that the Town will receive payment, a number of steps are required to be taken in coordination with the Tax Collector, and Property Appraiser. Each constitutional officer charges a fee for the work they undertake on the Town's behalf that is 1% of the value of the assessments for the Tax Collector and \$150 for the Property Appraiser in out years. These costs are passed on to a property owner being assessed. In addition, since a property owner can receive a 4% discount for early payment of their property tax bill in November of each year, the assessments have to be adjusted upward by like amount to ensure the sum needed to pay expenses is realized in full. All totaled, for every \$100 in assessments the Town needs to collect, the assessment will be approximately \$105 in order to net the \$100 needed.

The additional 5 percent is attributable as follows:

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

**After adding these multipliers to the Town's proposed FY2018 net assessment of \$24,671.95 and incorporating the accumulated rounding adjustment of \$.22, the gross total assessment is \$25,970.69**

Resolution No. 151-2017 implements the intended Lake Towers assessments for FY2018. The resolution, among other things:

- references the property to be assessed;
- references past Town Council actions to properly effectuate Lake Towers assessments;
- adopts the updated assessment roll for the fiscal year commencing on October 1, 2017;
- re-imposes the assessments;
- provides for Proof of Publication;
- if applicable, provides an executed Affidavit of Mailing executed by staff;
- provides a Certificate to Non-Ad Valorem Assessment Roll for the Mayor to sign and be transmitted to the Tax Collector of Palm Beach County.

The final public hearing will begin at 5:01p.m. on Tuesday, September 19, 2017, in the Town Hall Council Chambers. Property owners received notice of this hearing from the TRIM notice provided by the Property Appraiser which alerts the property owner to the amount of the annual assessment and to the date, time and place of the public hearing so that they may exercise their right to be heard to object or call to the Town's attention any mistakes that they believe may have been made in applying the assessment formula to any given property.

### **FUNDING/FISCAL IMPACT**

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

### **TOWN ATTORNEY REVIEW**

Resolution No. 151-2017 was prepared by Heather Encinosa, Esq., of the law firm Nabors, Giblin & Nickerson. Ms. Encinosa focuses her practice on assessments and special districts and previously prepared the Town's ordinance that established Chapter 90 of the Town Code pertaining to special assessments.

Attachments

cc: John C. Randolph, Town Attorney  
Heather Encinosa, Esq.

**RESOLUTION NO. 151-2017**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, RELATING TO THE PROVISION OF THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE LAKE TOWERS ASSESSMENT AREA; PROVIDING AUTHORITY AND DEFINITIONS; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR THE IMPOSITION OF THE ASSESSMENTS TO FUND THE UNDERGROUND UTILITY IMPROVEMENTS WITHIN THE LAKE TOWERS ASSESSMENT AREA; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING 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, 2017, the Town Council adopted Resolution No. 105-2017, the Initial Assessment Resolution for Assessments in the Lake Towers Assessment Area (the "Initial Assessment Resolution"), describing the method of assessing the cost of the Underground Utility Improvements against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Lake Towers Assessment Roll and provision of the notices required by the Code; and

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

**WHEREAS**, the Lake Towers 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**, due to Executive Order 17-235, which enacted a statewide state of emergency for Hurricane Irma the public hearing that was scheduled for September 12, 2017, was rescheduled and continued until September 19, 2017;

**WHEREAS**, on September 6, 2017, the Florida Department of Revenue issued its "Emergency Order Implementing Provisions of Executive Order 17-235 (Re: Hurricane Irma)" (the "Order"), which extended the September 15 deadline for the adoption and certification of non-ad valorem assessment rolls for thirty (30) days;

**WHEREAS**, in that same Order the Executive Director of the Department of Revenue also provided that if a local government was unable to hold a previously scheduled and noticed public hearing to adopt a non-ad valorem

assessment roll that said public hearing may be rescheduled with an appropriate newspaper and posted notice;

**WHEREAS**, notice of the rescheduled public hearing was published and posted as required by the terms of the Order; the proof of publication being attached hereto as Appendix D; and

**WHEREAS**, in accordance with Section 252.38, Florida Statutes, the Town Council waives the notice requirements in the Code for the rescheduled public hearing and finds that such waiver is necessary to ensure the health, safety, and welfare of the community;

**WHEREAS**, a public hearing was held on September 19, 2017, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

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

**SECTION 1. AUTHORITY.** This Final Assessment Resolution is adopted pursuant to the Code, the Initial Assessment Resolution, Chapter 166, Florida Statutes, Article VIII, Section 2, Florida Constitution, the Town of Palm Beach Charter, and other applicable provisions of law.

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

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

**SECTION 3. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.** The Initial Assessment Resolution is hereby ratified and confirmed.

**SECTION 4. CREATION OF LAKE TOWERS ASSESSMENT AREA.**

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

(B) The Lake Towers Assessment Area is created for the purpose of improving the use and enjoyment of property by funding the Underground Utility Improvements related to the Lake Towers 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 Lake Towers Assessment Area through the provision of the Underground Utility Improvements.

**SECTION 5. APPROVAL OF ASSESSMENT ROLL.** The Lake Towers Assessment Roll, which is attached as Appendix E and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2017.

**SECTION 6. 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, 4.03, and 4.04 of the Initial Assessment Resolution for assigning Assessment Units, calculating an Initial Prepayment Amount, 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, 2017, the Project Cost shall be allocated among all Tax Parcels in the Lake Towers Assessment Area, based upon each parcel's assignment of Assessment Units. Annual Improvement Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the Lake Towers 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 to be mailed in November 2017.

(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 7. 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 8. 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 Lake Towers Assessment Roll of the opportunity to prepay all future annual Improvement Assessments. The notice, in substantially the form attached as Appendix F, 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 9. 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 10. SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

**SECTION 11. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach assembled this 19th day of September, 2017.

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

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

\_\_\_\_\_  
Danielle H. Moore, Council President Pro Tem

\_\_\_\_\_  
Julie Araskog, Town Council Member

ATTEST:

\_\_\_\_\_  
Bobbie Lindsay, Town Council Member

\_\_\_\_\_  
Gwendolynn Peirce, CMC, Acting Town Clerk

\_\_\_\_\_  
Margaret A. Zeidman, Town Council Member

**APPENDIX A**  
**PROOF OF PUBLICATION (AUGUST 2017)**

## PROOF OF PUBLICATION STATE OF FLORIDA

### PUBLIC NOTICE

Before the undersigned authority, personally appeared Rosemary Hindmarch, who on oath, says that he/she is a Legal Advertising Representative of The Palm Beach Post, a daily and Sunday newspaper, published in West Palm Beach and distributed in Palm Beach County, Martin County, and St. Lucie County, Florida; that the attached copy of advertising for a P-Main Legal ROP was published in said newspaper on: first date of Publication 08/22/2017 and last date of Publication 08/22/2017. Affiant further says that the said The Palm Beach Post is a newspaper published in West Palm Beach, in said Palm Beach County, Florida and that the said newspaper has heretofore been continuously published in said Palm Beach County, Florida, daily and Sunday and has been entered as second class mail matter at the post office in West Palm Beach, in said Palm Beach County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he/she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in said newspaper.

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

Invoice/Order Number:	0000200135
Ad Cost:	\$1,076.25
Paid:	\$0.00
Balance Due:	\$1,076.25

Signed

*Rosemary Hindmarch*

(Legal Advertising Agent)

Sworn or affirmed to, and subscribed before me, this 24th day of August, 2017 in Testimony whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

Signed

*April J. Conway*

(Notary)

Please see Ad on following page(s).



Invoice/Order Number: 0000200135  
 Ad Cost: \$1,076.25  
 Paid: \$0.00  
 Balance Due: \$1,076.25

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

Notice is hereby given that the Town Council of the Town of Palm Beach will conduct a public hearing to consider imposing non-ad valorem special assessments for the provision of the design, acquisition, construction, and installation of the Underground Utility Improvements within the boundaries of the Lake Towers Assessment Area for the Fiscal Year beginning October 1, 2017 and future fiscal years.

The hearing will be held at 5:01 p.m. on September 12, 2017, in the Town of Palm Beach Town Council Chambers, 360 South County Road, Palm Beach, Florida, for the purpose of receiving public comment on the proposed Lake Towers Assessment Area and the special assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Town Council within 20 days of this notice.

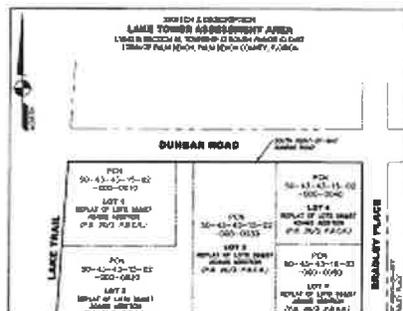
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the Town Council with respect to any matter considered at the hearing or at any subsequent meeting to which the Town Council has continued its deliberations, you will need a record of the proceedings and may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

The assessment for each parcel of property will be based on the number of equivalent benefit units assigned to the Tax Parcel. The proposed maximum annual assessments are: \$255.08 per Safety EBU, \$255.08 per Reliability EBU, and \$255.08 per Aesthetic EBU. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the Town Council on July 11, 2017. Copies of Chapter 90, Article II of the Town Code, the Initial Assessment Resolution (Resolution No. 105-2017), 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 2017, 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 will be included on the ad valorem tax bill to be mailed in November 2017.

If you have any questions, please contact the Finance Department at (561) 227-6332, Monday through Friday between 8:30 a.m. and 5:00 p.m.

### MAP OF ASSESSMENT AREA





**APPENDIX B**  
**AFFIDAVIT OF MAILING**

## AFFIDAVIT OF MAILING

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

1. I, Jane Struder, as the Finance Director of the Town of Palm Beach ("Town"), have been directed by the Town Council, to mail or cause to be mailed the notices required by Section 2.03 of Resolution No. 105-2017 and Section 90.65 of the Town of Palm Beach Code.

2. In accordance with Section 2.03 of Resolution No. 105-2017 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 22, 2017, I mailed, or directed the mailing of, said notices by first class mail to each owner of property within the Town that is included on the Assessment Roll at the address then shown on the real property assessment tax roll

maintained by the Palm Beach County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

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

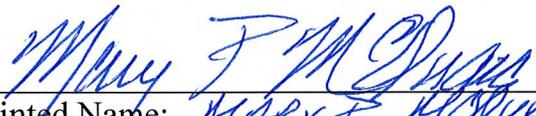
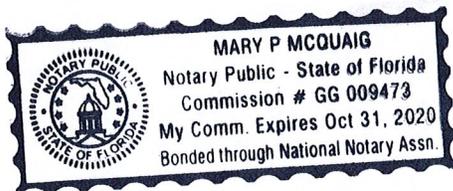
FURTHER AFFIANT SAYETH NOT.



Jane Struder

**STATE OF FLORIDA  
COUNTY OF PALM BEACH**

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 1 day of September, 2017 by Jane Struder, Finance Director, Town of Palm Beach, Florida. She is personally known to me or has produced — as identification and did take an oath.



Printed Name: MARY P. MCQUAIG  
Notary Public, State of Florida  
At Large  
My Commission Expires: Oct 31 2020  
Commission No.: GG 009473

**APPENDIX C**

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



## CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

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

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

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this the 19th day of September, 2017 year.

\_\_\_\_\_  
Chairman of the Board or authorized agent

of the Town of Palm Beach

\_\_\_\_\_  
Name of local government

Palm Beach County, Florida

**APPENDIX D**

**PROOF OF PUBLICATION (SEPTEMBER 2017)**

**APPENDIX E**  
**LAKE TOWERS ASSESSMENT ROLL**



TOWN OF PALM BEACH, FLORIDA  
Lake Towers Assessment Area Improvement Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-15-35-000-2010	latow-0001	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-2020	latow-0002	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-2030	latow-0003	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-2040	latow-0004	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-2050	latow-0005	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-2060	latow-0006	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-2070	latow-0007	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-2080	latow-0008	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-2090	latow-0009	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-2100	latow-0010	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-3010	latow-0011	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-3020	latow-0012	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-3030	latow-0013	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-3040	latow-0014	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-3050	latow-0015	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-3060	latow-0016	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-3070	latow-0017	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-3080	latow-0018	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-3090	latow-0019	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-3100	latow-0020	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-4010	latow-0021	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-4020	latow-0022	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-4030	latow-0023	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-4040	latow-0024	250 BRADLEY PL	\$345.37



TOWN OF PALM BEACH, FLORIDA  
Lake Towers Assessment Area Improvement Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-15-35-000-4050	latow-0025	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-4060	latow-0026	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-4070	latow-0027	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-4080	latow-0028	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-4090	latow-0029	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-4100	latow-0030	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-5010	latow-0031	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-5020	latow-0032	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-5030	latow-0033	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-5040	latow-0034	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-5050	latow-0035	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-5060	latow-0036	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-5070	latow-0037	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-5080	latow-0038	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-5090	latow-0039	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-5100	latow-0040	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-6010	latow-0041	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-6020	latow-0042	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-6030	latow-0043	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-6040	latow-0044	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-6050	latow-0045	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-6060	latow-0046	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-6070	latow-0047	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-6080	latow-0048	250 BRADLEY PL	\$345.37



TOWN OF PALM BEACH, FLORIDA  
Lake Towers Assessment Area Improvement Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-15-35-000-6090	latow-0049	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-6100	latow-0050	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-7010	latow-0051	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-7020	latow-0052	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-7030	latow-0053	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-7040	latow-0054	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-7050	latow-0055	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-7060	latow-0056	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-7070	latow-0057	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-7080	latow-0058	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-7090	latow-0059	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-7100	latow-0060	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-0010	latow-0061	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-0020	latow-0062	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-0030	latow-0063	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-0040	latow-0064	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-0050	latow-0065	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-0060	latow-0066	250 BRADLEY PL	\$345.37
50-43-43-15-35-000-0070	latow-0067	250 BRADLEY PL	\$345.37
50-43-43-15-02-000-0050	latow-0068	270 BRADLEY PL	\$566.18
50-43-43-15-02-000-0040	latow-0069	300 DUNBAR RD	\$566.18
50-43-43-15-02-000-0030	latow-0070	310 DUNBAR RD	\$566.18
50-43-43-15-02-000-0010	latow-0071	320 DUNBAR RD	\$566.18



TOWN OF PALM BEACH, FLORIDA  
Lake Towers Assessment Area Improvement Assessment Roll  
Fiscal Year 2018

<u>Property</u>	<u>Assessment #</u>	<u>Service Address</u>	<u>Balance Due</u>
50-43-43-15-02-000-0020	latow-0072	314 DUNBAR RD	\$566.18
			<b>\$25,970.69</b>

**APPENDIX F**  
**FORM OF PREPAYMENT NOTICE**

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

Re: Lake Towers 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 Lake Towers 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 2017. 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 twenty (20) years. However, you may choose to prepay your assessment in full at any time prior to October 15, 2017 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, 2017 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. 152-2017**

**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 2017-2018 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, 2017, and ending September 30, 2018.

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 Tuesday, October 3, 2017, 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 19th day of September 2017.

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

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

\_\_\_\_\_  
Danielle H. Moore, Council President Pro Tem

\_\_\_\_\_  
Julie Araskog, Town Council Member

ATTEST:

\_\_\_\_\_  
Bobbie Lindsay, Town Council Member

\_\_\_\_\_  
Gwendolynn Peirce, CMC, Acting Town Clerk

\_\_\_\_\_  
Margaret A. Zeidman, Town Council Member

**BUDGET SUMMARY  
TOWN OF PALM BEACH - FISCAL YEAR 2017-2018**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE TOWN OF PALM BEACH  
ARE 4.7% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

**General Fund 3.2000**

		GENERAL	SPECIAL	DEBT	CAPITAL	ENTER-	INTERNAL	TRUST	TOTAL
		FUND	REVENUE	SERVICE	PROJECTS	PRISE	SERVICE	FUND	ALL
ESTIMATED REVENUES		FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUNDS
<b>Taxes:</b>	<b>Millage per \$1,000</b>								
Ad Val Taxes - Operating	3.2000	\$51,411,200	\$0	\$0	\$0	\$0	\$0	\$0	\$51,411,200
Sales and Use Taxes		6,150,000	0	0	500,000	0	0	0	6,650,000
Licenses and Permits		9,947,975	0	0	0	0	0	0	9,947,975
Intergovernmental Revenue		1,185,450	0	0	7,200,000	0	0	0	8,385,450
Charges for Services		3,943,650	0	0	0	6,627,400	7,256,096	0	17,827,146
Fines and Forfeitures		1,138,800	0	0	0	0	0	0	1,138,800
Contributions		0	0	0	5,000	6,571,154	0	11,260,070	17,836,224
Commercial Paper		0	14,450,000	0	0	0	0	0	14,450,000
Special Assessments		0	5,080,000	710,000	258,638	0	0	0	6,048,638
Interest		582,142	6,000	0	377,676	14,000	281,456	17,136,649	18,397,923
Miscellaneous		420,000	0	0	0	0	30,000	2,500	452,500
<b>TOTAL SOURCES</b>		<b>\$74,779,217</b>	<b>\$19,536,000</b>	<b>\$710,000</b>	<b>\$8,341,314</b>	<b>\$13,212,554</b>	<b>\$7,567,552</b>	<b>\$28,399,219</b>	<b>\$152,545,856</b>
Transfers In		585,000	13,880,000	6,916,632	12,148,324	0	14,578,475	5,660,000	53,768,431
Fund Balances/Reserves/Net Assets		5,065,996	1,152,300	18,214	26,468,236	3,017,334	7,130,606	0	42,852,686
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>		<b>\$80,430,213</b>	<b>\$34,568,300</b>	<b>\$7,644,846</b>	<b>\$46,957,874</b>	<b>\$16,229,888</b>	<b>\$29,276,633</b>	<b>\$34,059,219</b>	<b>\$249,166,973</b>
<b>EXPENDITURES</b>									
General Government		\$13,157,607	\$0	\$0	\$0	\$0	\$14,526,633	\$22,444,520	\$50,128,760
Public Safety		28,227,751	0	0	0	0	0	0	28,227,751
Physical Environment		14,561,649	21,818,300	0	42,471,836	0	0	0	78,851,785
Transportation		1,149,068	0	0	0	0	0	0	1,149,068
Culture and Recreation		335,008	0	0	0	15,446,625	0	0	15,781,633
Principal Retirement		0	0	2,550,000	0	0	0	0	2,550,000
Interest and Fees		0	0	5,094,846	0	0	0	0	5,094,846
<b>TOTAL EXPENDITURES</b>		<b>\$57,431,083</b>	<b>\$21,818,300</b>	<b>\$7,644,846</b>	<b>\$42,471,836</b>	<b>\$15,446,625</b>	<b>\$14,526,633</b>	<b>\$22,444,520</b>	<b>\$181,783,843</b>
Transfers Out		22,999,130	12,750,000	0	4,486,038	783,263	14,750,000	0	55,768,431
Fund Balances/Reserves/Net Assets		0	0	0	0	0	0	11,614,699	11,614,699
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES AND BALANCES</b>		<b>\$80,430,213</b>	<b>\$34,568,300</b>	<b>\$7,644,846</b>	<b>\$46,957,874</b>	<b>\$16,229,888</b>	<b>\$29,276,633</b>	<b>\$34,059,219</b>	<b>\$249,166,973</b>

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

