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March 11, 2015

D. Albrey Arrington, Ph.D., Executive Director
Clint Yerkes, Deputy Executive Director
Loxahatchee River Environmental Control District
2500 Jupiter Drive
Jupiter, Florida 33458-8964

## Re: Resolution 2015-07 and FINAL Assessment Roll for 49th Terrace North -GRAVITY

Dear Albrey & Clint:

Attached to this letter is Transfer of Property Lien, Resolution 2015-07, Exhibit "A" Final Assessment Roll, Exhibit A Map, and the most recent Exhibit "B" list of property owners, as part of the Resolution.

A SUGGESTED MOTION for the Board at the March 19, 2015 meeting is as follows: "THAT THE GOVERNING BOARD approve Resolution 2015-07 adopting the 49<sup>th</sup> Terrace North -GRAVITY FINAL Assessment Roll and Exhibits."

> Sincerely, Curtis L. Shenkman

Curtis L. Shenkman

#### RESOLUTION NO. 2015-07

A RESOLUTION OF THE LOXAHATCHEE RIVER ENVIRONMENTAL CONTROL DISTRICT RELATING TO THE 49TH TERR. N. GRAVITY ASSESSMENT AREA IMPROVEMENTS: ADOPTING THE ASSESSMENT ROLL FOR 49TH TERR. N. GRAVITY ASSESSMENT AREA IMPROVEMENTS; CONFIRMING SAID SPECIAL ASSESSMENT ROLL AS ATTACHED HERETO AS EXHIBITS "A" AND "B"; PROVIDING FOR ELLIS RULE COMPLIANCE; PROVIDING FOR DECLARING LINE AVAILABLE FOR CONNECTION; PROVIDING THE **SPECIAL** ASSESSMENTS SHALL BE COLLECTED AS NON-AD VALOREM SPECIAL ASSESSMENTS ON THE REAL ESTATE TAX BILL; AUTHORIZING THE DISTRICT CLERK TO PREPARE AND DELIVER THE NON-AD VALOREM SPECIAL ASSESSMENT ROLL TO THE PALM BEACH COUNTY AND MARTIN COUNTY PROPERTY APPRAISERS, TAX COLLECTORS. FLORIDA DEPARTMENT **REVENUE**; AND OF PROVIDING FOR CONSISTENCY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Governing Board of the Loxahatchee River Environmental Control District (hereinafter called the "District") has authorized the sewer improvements constructed in the **49TH TERR. N. GRAVITY** Assessment Area; and

WHEREAS, The District's previous Resolutions **2014-12 & 2015-05** were approved by the District's Governing Board and directed the preparation of the Assessment Roll.

WHEREAS, the Governing Board, on the 19th day of MARCH, 2015 at 6:50 P.M., sat as Board of Adjustment as provided in District Rule 31-11.005, and held the Public Hearings under Florida Statutes Chapter 197.

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE DISTRICT THAT:

<u>Section 1</u>. The Governing Board confirms the Special Assessment Roll attached hereto as Exhibits "A" and "B" without further modification. The unit of measurement for each assessment area is that each parcel is assessed equally.

<u>Section 2</u>. The Special Assessment is in compliance with the "Ellis Rule" requirement of District Rule 31-10.011, and Resolution Nos. **2014-12 & 2015-05** of the District.

<u>Section 3.</u> In accordance with District Rule Chapter 31-11, and Florida Statutes Chapter 197, said Special Assessment Liens shall remain liens co-equal with the lien of all State, County, District and Municipal taxes, superior in dignity to all other liens, titles, and claims, until paid. Any failure to so pay these non-ad valorem Special Assessments shall be a default hereunder and will cause a tax certificate to be issued against the property which may result in a loss of title.

### RESOLUTION 2015-07

Loxahatchee River Environmental Control District

<u>Section 4</u>. Availability for Connection and Required Connection.

The waste water and sewerage system was "Available" for connection in accordance with District Rule 31-3.003(3) and Florida Statutes 381.0065(2)(a) when the Florida Department of Health released the system for service on January 5, 2015, which is the date of actual "Availability". In accordance with Florida Statutes 381.00655, the affected property owners shall be required to connect to the sewerage system within one (1) year of the actual Availability.

Section 5. The **District Clerk**, as the designee of the chairman of the Governing Board, is directed to certify the non-ad valorem assessment roll, on a compatible electronic medium tied to the property identification number and deliver it to the tax collector by September 15 of each year, or as otherwise provided for in the agreements with the tax collector. The certification shall be made on Form DR-408A.

<u>Section 6.</u> All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

<u>Section 7</u>. This Resolution shall become effective upon its passage and adoption.

PASSED AND ADOPTED BY THE GOVERNING BOARD OF THE LOXAHATCHEE RIVER ENVIRONMENTAL CONTROL DISTRICT, THIS 19th day of MARCH, 2015.

LOXAHATCHEE RIVER ENVIRONMENTAL CONTROL DISTRICT: VOTE

STEPHEN B. ROCKOFF, Chairman

GORDON M. BOGGIE

HARVEY M. SILVERMAN

JAMES D. SNYDER

DR. MATT H. ROSTOCK

Projects/Special/Assessmt/FinalResolution

### EXHIBIT "A" FINAL ASSESSMENT ROLL LOXAHATCHEE RIVER ENVIRONMENTAL CONTROL DISTRICT **49TH TERRACE N. GRAVITY** ASSESSMENT AREA

TOTAL COSTS AND EXPENSES RELATED TO THE IMPROVEMENTS. The District shall consider the **total** costs and expenses related to the improvements in the **49TH TERRACE N. GRAVITY** Assessment Area shall be **\$5,534.00** per parcel of property in the **49TH TERRACE N. GRAVITY** Area.

<u>APPORTIONMENT OF COSTS BETWEEN THE DISTRICT AND THE PROPERTY</u> <u>OWNERS</u>. The District shall pay from the District's general funds ten percent (10%) of the total cost to the District of construction, reconstruction, labor, materials, acquisition, or property rights, surveys, design, engineering, and legal fees, administration expenses, and all other expenses necessary or incidental to completion of the specially assessed improvement and each lot or parcel of land subject to this special assessment shall be responsible for ninety percent (90%) of the total cost.

<u>ASSESSMENT BASED ON PARCEL OF PROPERTY</u>. Each Parcel of Property in the **49TH TERRACE N. GRAVITY** Assessment Area identified on EXHIBIT "B" shall be currently assessed in the amount of **\$4,980.60**.

<u>PAYMENT OF ASSESSMENT</u>. As to Parcels of **49TH TERRACE N. GRAVITY** Assessment Area Property in EXHIBIT "B", the **\$4,980.60** assessment may be paid, interest free, at the office of the District on or before May 1, 2016.

Owners who do not pay the \$4,980.60 assessment on or before May 1, 2016 shall have the \$4,980.60 principal added to the tax roll as a non-ad valorem assessment to accrue interest at six and seven eights percent (6.875%) per annum, to be collected in twenty (20) equal annual installments of <u>\$465.58</u>, commencing with the November 1, 2016 Real Estate Tax Bill.

LOXAHATCHEE RIVER ENVIRONMENTAL CONTROL DISTRICT

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

D. Albrey Arrington, District Clerk, Executive Director

V:\SPECL\Assessmt\Prelim Asmt Forms & Instructions\Exhibit A.doc

PREPARED BY AND RETURN TO: WC-53 Curtis L. Shenkman, Esquire DeSantis, Gaskill, Smith & Shenkman, P.A. 11891 U.S. Highway One, Suite 100 North Palm Beach, Florida 33408

# TRANSFER OF PROPERTY LIEN TO NON-AD VALOREM TAX BILL & CERTIFICATION OF SPECIAL ASSESSMENT ROLL FOR 49TH TERR. N. GRAVITY SPECIAL ASSESSMENTS

THE LOXAHATCHEE RIVER ENVIRONMENTAL CONTROL DISTRICT, a special district of the State of Florida created and existing pursuant to Chapter 2002-358, Laws of Florida (the "District"), gives public notice that the District's Governing Board as of and effective on the 19th day of MARCH, 2015, passed Resolution 2015-07 which is attached hereto, approving the non-ad valorem tax bill, AND TRANSFERRING THE RECORDED LIEN ON PROPERTIES IDENTIFIED AS BEING PART OF THE **49TH TERR. N. GRAVITY** AREA LISTED IN THE FOLLOWING DOCUMENTS, as recorded in the Public Records of **PALM BEACH** County, Florida:

1. Pending Lien Notice of Intent to Assess, and Resolution <u>2014-12</u>, recorded on MAY 19, 2014 in Official Record Book 26798, Pages 0368 through 0374, in the Public Records of <u>PALM BEACH</u> County, Florida.

Any inquiries as to payment of special assessments should be directed to:

LOXAHATCHEE RIVER ENVIRONMENTAL CONTROL DISTRICT 2500 Jupiter Park Drive Jupiter, Florida 33458 (561) 747-5700

IN WITNESS WHEREOF, the undersigned, Executive Director of the Loxahatchee River Environmental Control District, hereby certifies on MARCH 19, 2015, the information contained herein is true and accurate.

WITNESSES:

LOXAHATCHEE RIVER ENVIRONMENTAL CONTROL DISTRICT

By:\_\_\_

D. Albrey Arrington, Ph.D. Executive Director [DISTRICT SEAL]

STATE OF FLORIDA COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me on March 19, 2015, by D. Albrey Arrington, Ph.D., EXECUTIVE DIRECTOR of the LOXAHATCHEE RIVER ENVIRONMENTAL CONTROL DISTRICT, a special district of the State of Florida, on behalf of the District, who is personally known to me.

(Notary Seal)

NOTARY PUBLIC, STATE OF FLORIDA

Ms. Jeanenne Hunter PO Box 21 Jupiter FL 33468 re: 18189 49th Ter N 00-42-40-35-00-007-0080

