
INDIAN RIVER COUNTY, FLORIDA

**INITIAL ASSESSMENT RESOLUTION
FOR SOLID WASTE COLLECTION SERVICES**

ADOPTED JULY 9, 2025

TABLE OF CONTENTS

	Page
SECTION 1. AUTHORITY.	1
SECTION 2. PURPOSE AND DEFINITIONS.	1
SECTION 3. CREATION OF THE INDIAN RIVER COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE COLLECTION SERVICES.	8
SECTION 4. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.	8
SECTION 5. SOLID WASTE MANAGEMENT AND COLLECTION SERVICES.	11
SECTION 6. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF INITIAL SOLID WASTE COLLECTION ASSESSMENTS.	12
SECTION 7. SOLID WASTE ASSESSMENT ROLL.	12
SECTION 8. AUTHORIZATION OF PUBLIC HEARING.	14
SECTION 9. NOTICE BY PUBLICATION.	14
SECTION 10. NOTICE BY MAIL.	14
SECTION 11. METHOD OF COLLECTION.	14
SECTION 12. APPLICATION OF ASSESSMENT PROCEEDS.	15
SECTION 13. EFFECTIVE DATE.	15
APPENDIX A. FORM OF NOTICE TO BE PUBLISHED.	A-1

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, RELATING TO THE MANAGEMENT AND COLLECTION OF SOLID WASTE IN THE INDIAN RIVER COUNTY SOLID WASTE COLLECTION MUNICIPAL SERVICE BENEFIT UNIT, CONSISTING OF THE UNINCORPORATED AREA OF THE COUNTY; PROVIDING AUTHORITY, PURPOSE, DEFINITIONS, AND CERTAIN LEGISLATIVE FINDINGS; CREATING THE INDIAN RIVER COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE COLLECTION SERVICES; DESCRIBING THE METHOD OF ASSESSING THE SOLID WASTE COST AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN THE SOLID WASTE COLLECTION MSBU; DETERMINING THE SOLID WASTE COST AND THE INITIAL SOLID WASTE COLLECTION ASSESSMENTS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Master Service Assessment Ordinance, as codified in Chapter 206 of the Indian River County Code of Ordinances (the "Ordinance"), Article VIII, Section 1, Florida Constitution, section 125.01, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Initial Assessment Resolution as defined in the Ordinance.

(B) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto,"

"hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise. Words imparting the singular number, include the plural number, and vice versa.

(C) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance. As used in this Initial Assessment Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Biological Waste" means solid waste that causes or has the capability of causing disease or infection and includes, but is not limited to, Biomedical Waste, diseased or dead animals, and other wastes capable of transmitting pathogens to humans or animals. The term does not include human remains that are disposed of by persons licensed under chapter 497.

"Biomedical Waste" means any solid waste which may present a threat of infection to humans. The term includes, but is not limited to, non-liquid human tissue and body parts, laboratory and veterinary waste which contains human disease-causing agents, discarded disposable sharps, human blood, and human blood products and body fluids, and other materials that in the opinion of the Department of Health represent a significant risk of infection to persons outside the generating facility. The term does not include human remains that are disposed of by persons licensed under chapter 497.

"Building" means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind. This term shall include mobile homes or any vehicles serving in any way the function of a Building.

"Bulk Trash" means any non-vegetative item that cannot be containerized, bagged, or bundled, or whose large size or weight precludes its handling, processing, or disposal by normal methods in accordance with the County's solid waste collection franchise agreement. Bulk Trash shall include, but not be limited to, furniture, White Goods, grills, lawn equipment, furnaces, and bicycles, vehicular tires up to 25' diameter which may be on or off the wheel rim. The following items are excluded: carpet/rugs, motor vehicles or similar property not having a useful purpose to the owner or abandoned by the owner and not included within the definition of Solid Waste. Bulk Trash shall not include Hazardous Waste or Construction and Demolition Debris.

"Construction and Demolition Debris" means materials generally not water soluble and nonhazardous in nature, including, but not limited to, steel, glass, brick, concrete, asphalt roofing material, pipe, gypsum wallboard, and lumber from the construction or deconstruction of a structure as part of a construction or demolition project or from the renovation of a structure, and including rocks, soils, tree remains, trees, and other vegetative matter that normally results from land clearing or land development operations for a construction project, including such debris from construction of structures at a site remote from the construction or demolition project site. The term also includes: (1) clean carboard, paper, plastic, wood, and metal scraps from a construction project; (2) Except as provided in Section 403.707(9)(j), Florida Statutes, Yard Waste and unpainted, nontreated wood scraps and wood pallets from sources other than construction or demolition projects; (3) Scrap from manufacturing facilities which is the type of material generally used in construction projects and which would meet the definition of construction and demolition debris if it were generated as part of a construction or demolition project.

This includes debris from the construction of manufactured homes and scrap shingles, wallboard, siding concrete, and similar materials from industrial or commercial facilities; and (4) De minimis amounts of other nonhazardous wastes that are generated at construction or destruction projects, provided such amounts are consistent with best management practices of the industry.

"County Administrator" means the chief administrative officer of the County or such person's designee.

"Dwelling Unit" means a Building, or a portion thereof, which is used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family unit only.

"Garbage" means every refuse accumulation of animal, fruit, vegetable, or organic matter that attends the preparation, use, cooking and dealing in, or storage of, meats, fish, fowl, fruit or vegetables, and decay, putrefaction and the generation of noxious or offensive gases or odors, or which, during or after decay, may serve as breeding or feeding material for flies or other germ carrying insects.

"Hazardous Waste" means solid waste, or a combination of solid wastes, which, because of its quantity, concentration, or physical, chemical, or infectious characteristics, may cause, or significantly contribute to, an increase in mortality or an increase in serious irreversible or incapacitating reversible illness or may pose a substantial present or potential hazard to human health or the environment when improperly transported, disposed of, stored, treated, or otherwise managed. The term does not include human remains that are disposed of by persons licensed under chapter 497, Florida Statutes. The

term "Hazardous Waste" also includes any material or substances identified in the Florida Administrative Code Rule 62-730 and 40 CFR, Part 261.

"Improved Property" means all property within the County on which a Building or other improvements have been placed or constructed, which improvements result in such property generating Solid Waste or being capable of generating Solid Waste.

"Indian River County Municipal Service Benefit Unit for Solid Waste Collection Services" or **"Solid Waste Collection MSBU"** means an Assessment Area, as defined in the Ordinance, created by the County in Section 3 of this Resolution.

"Mobile Home Park" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more mobile homes; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as a "mobile home park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Prohibited Waste" means any Biological Waste, Biomedical Waste, Hazardous Waste, Construction and Demolition Debris, debris resulting from a natural or human induced emergency that is officially declared a disaster under federal or state law, and other materials excluded from the collection services provided by the County's solid waste collection franchise agreement.

"Recreational Vehicle Park" means (1) a place set aside and offered by a person, for either direct or indirect remuneration of the owner, lessor, or operator of such place, for the parking, accommodation, or rental of five or more recreational vehicles or tents; and (2) licensed by the Department of Health of the State of Florida, or its successor in function as

a "recreational vehicle park" under Chapter 513, Florida Statutes, as may be amended from time-to-time.

"Residential Property" means those Tax Parcels of Improved Property within the Solid Waste Collection MSBU containing at least one Dwelling Unit, but excluding: (i) Tax Parcels that meet the definition of Recreational Vehicle Park; (ii) any Mobile Home Park that receives commercial collection service; and (iii) any multi-family property containing five (5) or more Dwelling Units in the same Building that receives commercial collection service.

"Solid Waste" includes Garbage, Yard Waste, Bulk Trash, or other discarded material resulting from normal housekeeping activities, and shall exclude Prohibited Waste.

"Solid Waste Assessment Roll" means the Assessment Roll as defined in the Ordinance relating to the Solid Waste Collection Assessments.

"Solid Waste Cost" means the Service Cost, as defined in the Ordinance, which is the amount necessary to fund the County's management and collection of Solid Waste that is allocable to Residential Property during a Fiscal Year and shall include, but not be limited to: (A) the cost, whether direct or indirect, of all management and collection services, facilities, and programs provided by the County or through contractual arrangements with the County relating to Solid Waste management and collection activities; (B) the cost of any indemnity or surety bonds and premiums for insurance; (C) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (D) the cost of computer services, data processing, and communications; (E) the cost of training, travel and per diem; (F) the recovery of unpaid or delinquent fees or charges advanced by the County and due for Solid Waste management and collection services, facilities, and

programs allocable to specific parcels; (G) the cost of engineering, financial, legal or other professional services; (H) all costs associated with the structure, implementation, collection, and enforcement of the Solid Waste Collection Assessments or a prior year's assessment for a comparable service, facility or program, including any service charges of the Tax Collector or Property Appraiser; (I) all other costs and expenses necessary or incidental to the acquisition, provision, or delivery of the services, facilities, and programs funded by the Solid Waste Collection Assessment, and such other expenses as may be necessary or incidental to any related financing authorized by the Board; (J) a reasonable amount for contingency and anticipated delinquencies and uncollectible Solid Waste Collection Assessments; and (K) reimbursement to the County or any other Person for any monies advanced for any costs incurred by the County or such Person in connection with any of the foregoing items of Solid Waste Cost.

"Solid Waste Collection Assessment" means a Service Assessment, as defined in the Ordinance, lawfully imposed by the Board against Residential Property to fund all or any portion of the cost of the provision of Solid Waste management and collection services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Residential Property.

"Tax Parcel" means a parcel of property located within the County to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"White Goods" means inoperative or discarded appliances including, but not limited to appliances such as stove, washer, dryer, fridge, air conditioners, heaters, refrigerators, ranges, water heaters, freezers, and other similar domestic and commercial large

appliances that are authorized for collection in accordance with the County's solid waste collection franchise agreement.

"Yard Waste" means vegetative matter resulting from normal yard and landscaping maintenance, including leaves, grass clippings, shrubbery cuttings, palm fronds, tree branches not exceeding three (3) inches in diameter and other similar matter which meets proper set-out specifications fitting into 95-gallon containers provided by the County and are authorized for collection in accordance with the County's solid waste collection franchise agreement.

SECTION 3. CREATION OF THE INDIAN RIVER COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE COLLECTION SERVICES.

(A) The Indian River County Municipal Service Benefit Unit for Solid Waste Collection Services is hereby created to include the entire unincorporated area of the County.

(B) The Indian River County Municipal Service Benefit Unit for Solid Waste Collection Services is created to fund the provision of Solid Waste management and collection services, facilities, and programs, which services, facilities, and programs provide a special benefit to all Residential Property within the Indian River County Municipal Service Benefit Unit for Solid Waste Collection Services.

(C) The Solid Waste Collection Assessments shall be imposed against all Residential Property within the Indian River County Municipal Service Benefit Unit for Solid Waste Collection Services.

SECTION 4. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. It is hereby ascertained, declared and determined that the

provision of Solid Waste management and collection services, facilities, and programs to be funded by the Solid Waste Cost provides a special benefit to the Residential Property based upon the following legislative determinations:

General

(A) Upon the adoption of this Initial Assessment Resolution determining the Solid Waste Cost and identifying the Residential Property to be included in the Assessment Roll, the legislative determinations in Section 206.03 of the Ordinance are hereby ratified and confirmed.

(B) The imposition of a recurring annual Solid Waste Collection Assessment is an alternative, equitable and efficient method to fairly and reasonably apportion and recover the Solid Waste Cost experienced by the County among the parcels of Residential Property within the Solid Waste Collection MSBU.

Special Benefit

(C) Solid Waste management and collection services, facilities, and programs furnished by the County possess a logical relationship to the use and enjoyment of Residential Property by providing: (1) Solid Waste management and collection services, facilities, and programs to the Owners and occupants of Residential Property for proper, safe, and cost effective removal of these materials generated on such property, (2) better service to Owners and tenants, (3) the enhancement of environmentally responsible use and enjoyment of Residential Property, and (4) the protection of property and rental values and the health and safety of the Owners and occupants of Residential Property resulting from the uniform delivery and availability of such services, facilities, and programs.

(D) The provision of comprehensive Solid Waste management and collection services, facilities, and programs furnished by or through the County to Residential Property enhances and strengthens the relationship of such services and programs to the use and enjoyment of Residential Property within the Solid Waste Collection MSBU.

Apportionment

(E) The existence of a Dwelling Unit on Residential Property results in such property generating Solid Waste or being capable of generating such materials, regardless of whether such Residential Property is currently occupied.

(F) The size or value of Residential Property does not determine the scope and cost of Solid Waste management and collection services to be provided to such property. The use of Solid Waste management and collection services, facilities, and programs is driven by the existence of a Dwelling Unit and the average occupant population. Each Dwelling Unit of Residential Property produces approximately the same amount of Solid Waste and Recovered Materials on an annual average basis, such that each Dwelling Unit is a reasonable proxy for the amount of Solid Waste and Recovered Materials disposal services, facilities, and programs to be provided by the County.

(G) Apportioning the Solid Waste Cost for Solid Waste management and collection services provided to Residential Property within the Solid Waste Collection MSBU on a per Dwelling Unit basis is compatible with the use of the Tax Roll data base, is required to avoid cost inefficiency and unnecessary administration, and is a fair and reasonable method of apportioning Solid Waste Cost.

(H) Solid Waste management and collection services, facilities, and programs are also available to non-residential properties within the County and within the incorporated

areas of cities within the County, however, due to the varying solid waste generation rates among non-residential property and limitations on available data and the varying entities providing these services, the County cannot implement a non-ad valorem assessment program for non-residential properties and municipal properties at this time. Accordingly, non-residential properties and municipal properties will continue to pay for their Solid Waste management and collection services, facilities, and programs through other legally available funding sources.

SECTION 5. SOLID WASTE MANAGEMENT AND COLLECTION SERVICES.

(A) Upon the imposition of Solid Waste Collection Assessments for Solid Waste management and collection services, facilities, and programs against Residential Property located within the Solid Waste Collection MSBU, the County shall cause Solid Waste management and collection services to be provided to such Residential Property. The Solid Waste Cost shall be paid from proceeds of the Solid Waste Collection Assessments.

(B) It is hereby ascertained, determined, and declared that each parcel of Residential Property within the Solid Waste Collection MSBU will be benefited by the County's provision of Solid Waste management and collection services, facilities, and programs in an amount not less than the Solid Waste Collection Assessment upon such Tax Parcel computed in the manner set forth in this Initial Assessment Resolution.

SECTION 6. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF INITIAL SOLID WASTE COLLECTION ASSESSMENTS.

(A) The estimated Solid Waste Cost to be assessed and apportioned among Residential Properties for the Fiscal Year beginning October 1, 2025, is \$9,266,700.00. The approval of this Initial Assessment Resolution determines the amount of the Solid Waste Cost. The remainder of such Fiscal Year budget for Solid Waste management and collection services, facilities, and programs, if any, shall be funded from available County revenue other than Solid Waste Collection Assessments.

(B) For the Fiscal Year in which Solid Waste Collection Assessments for Solid Waste management and collection services, facilities, and programs are imposed, the Solid Waste Cost shall be allocated among all parcels of Residential Property within the Solid Waste Collection MSBU, based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. An estimated rate of assessment equal to \$181.70 for each Dwelling Unit for Solid Waste management and collection services, facilities, and programs is hereby approved for the Fiscal Year beginning October 1, 2025.

(C) The rate of the Solid Waste Collection Assessments established in this Initial Assessment Resolution shall be the rates applied by the County Administrator in the preparation of the Assessment Roll for the Fiscal Year beginning October 1, 2025, as provided in Section 7 of this Initial Assessment Resolution.

SECTION 7. SOLID WASTE ASSESSMENT ROLL.

(A) The County Administrator is hereby directed to prepare, or cause to be prepared, a preliminary Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2025, in the manner provided in Section 206.17 of the Ordinance. The Solid Waste

Assessment Roll shall include all Tax Parcels of Residential Property within the Solid Waste Collection MSBU. The County Administrator shall apportion the estimated Solid Waste Cost to be recovered through Solid Waste Collection Assessments in the manner set forth in this Initial Assessment Resolution.

(B) A copy of the Ordinance, this Initial Assessment Resolution, documentation related to the estimated amount of the Solid Waste Cost to be recovered through the imposition of Solid Waste Collection Assessments, and the Solid Waste Assessment Roll shall be maintained on file in the office of the County Administrator and open to public inspection. The foregoing shall not be construed to require that the updated Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Collection Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the foregoing method of determining the Solid Waste Collection Assessments for Solid Waste management and collection services, facilities, and programs is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Residential Property.

SECTION 8. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 5:01 p.m. on September 10, 2025, in the Commission Chambers, Indian River County Administration Complex, 1801 27th Street, Vero Beach, Florida, at which time the Board will receive and consider any comments on the Solid Waste Collection Assessments from the public and affected property owners and consider reimposing Solid Waste Collection Assessments and collecting such assessments on the same bill as ad valorem taxes.

SECTION 9. NOTICE BY PUBLICATION. The County Administrator shall publish a notice of the public hearing authorized by Section 8 hereof in the manner and time provided in Section 206.18 of the Ordinance. The notice shall be published no later than August 20, 2025, in substantially the form attached hereto as Appendix A.

SECTION 10. NOTICE BY MAIL. Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the Board elects to combine notice of the public hearing authorized by Section 8 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Solid Waste Collection Assessments for the Fiscal Year beginning October 1, 2025. All first class mailed notices must be mailed no later than August 20, 2025.

SECTION 11. METHOD OF COLLECTION. It is hereby declared that the Solid Waste Collection Assessments shall be collected and enforced pursuant to the Uniform Assessment Collection Act as provided in Section 206.45 of the Ordinance for the Fiscal Year beginning October 1, 2025.

SECTION 12. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the County from Solid Waste Collection Assessments shall be used for the provision of Solid Waste management and collection services, facilities, and programs provided to Residential Property within the Solid Waste Collection MSBU. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund solid waste management and collection services, facilities, and programs.

SECTION 13. EFFECTIVE DATE. This Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

The resolution was moved for adoption by Commissioner _____, and the motion was seconded by Commissioner _____, and, upon being put to a vote, the vote was as follows:

Chairman Joseph E. Flescher	_____
Vice Chairman Deryl Loar	_____
Commissioner Susan Adams	_____
Commissioner Joe Earman	_____
Commissioner Laura Moss	_____

The Chairman thereupon declared the resolution duly passed and adopted this 9th day of July, 2025.

BOARD OF COUNTY COMMISSIONERS,
INDIAN RIVER COUNTY, FLORIDA

(SEAL)

By: _____
Joseph E. Flescher, Chairman

BCC approved: _____

ATTEST: Ryan L. Butler, Clerk of the Circuit Court and Comptroller

By: _____
Clerk

Approved as to form
and legal sufficiency:

By: _____
Jennifer Shuler
County Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published by August 20, 2025

[INSERT MAP OF INDIAN RIVER COUNTY MSBU]

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR
COLLECTION OF SOLID WASTE COLLECTION ASSESSMENTS**

Notice is hereby given that the Board of County Commissioners of Indian River County, Florida will conduct a public hearing to consider imposing solid waste non-ad valorem special assessments against improved residential properties located within the unincorporated area of the County for the Fiscal Year beginning October 1, 2025, to fund the cost of Solid Waste management and collection services, facilities, and programs provided to such properties and to authorize collection of such assessments on the tax bill.

The public hearing will be held at 5:01 p.m. on September 10, 2025, in the Commission Chambers, Indian River County Administration Complex, 1801 27th Street, Vero Beach, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person 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 County at (772) 226-1223 or Telecommunications Device for the Deaf at (772) _____, at least two (2) business days prior to the date of the hearing.

The assessments will be computed by applying the rate of assessment to each dwelling unit located on a parcel of improved residential property in the unincorporated area of the County. The rate of assessment for the fiscal year beginning October 1, 2025, shall be \$181.70 per dwelling unit. Copies of the Master Service Assessment Ordinance (Ordinance No. 2025-____), the Initial Assessment Resolution (Resolution No. ____), and the Assessment Roll, showing the amount of the assessment to be imposed against each

parcel of property are available for inspection at the County Administration Office, located at 1801 27th Street, Vero Beach, Florida, between the hours of 8:30 a.m. and 5:00 p.m., Monday through Friday.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, 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. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board of County Commissioners' action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the _____ at (772) _____, Monday through Friday between 8:00 a.m. and 5:00 p.m.

**BOARD OF COUNTY COMMISSIONERS
INDIAN RIVER COUNTY, FLORIDA**