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**INDIAN RIVER COUNTY, FLORIDA**

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

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**ADOPTED SEPTEMBER 10, 2025**

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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 MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE COLLECTION SERVICES; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; IMPOSING SOLID WASTE COLLECTION ASSESSMENTS AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN THE INDIAN RIVER COUNTY MUNICIPAL SERVICE BENEFIT UNIT FOR SOLID WASTE COLLECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; APPROVING THE ASSESSMENT ROLL AND PROVIDING FOR COLLECTION OF THE ASSESSMENTS; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; PROVIDING FOR EFFECT AND APPLICATION OF THE ASSESSMENT PROCEEDS; PROVIDING FOR CONFLICT AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of County Commissioners of Indian River County, Florida has enacted the Master Capital and Service Assessment Ordinance No. 2025-010, as codified in Chapter 206 of the Indian River County Code of Ordinances (the "Ordinance"), which authorizes the imposition of annual Service Assessments for Solid Waste management and collection services, facilities, and programs against certain Residential Property within the County;

**WHEREAS**, the imposition of a Solid Waste Collection Assessment for Solid Waste management and collection services, facilities, and programs is an equitable and efficient method of allocating and apportioning Solid Waste Cost among parcels of Residential Property;

**WHEREAS**, the Board desires to impose an annual assessment for Solid Waste management and collection services, facilities, and programs against Residential Property within the Indian River County Municipal Service Benefit Unit for Solid Waste Collection

Services using the tax bill collection method for the Fiscal Year beginning on October 1, 2025;

**WHEREAS**, the Board, on July 9, 2025, adopted Resolution No. 2025-030 (the "Initial Assessment Resolution"), containing a brief and general description of the Solid Waste management and collection services, facilities, and programs to be provided to Residential Property, describing the method of apportioning the Solid Waste Cost to compute the Solid Waste Collection Assessment for Solid Waste management and collection services, facilities, and programs against Residential Property, designating a rate of assessment, and directing preparation of the Solid Waste Assessment Roll and provision of the notice required by the Ordinance;

**WHEREAS**, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Initial Assessment Resolution, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties and adopt a Final Assessment Resolution;

**WHEREAS**, the Solid Waste Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

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

**WHEREAS**, a public hearing was held on September 10, 2025, 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 BOARD OF COUNTY COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA, AS FOLLOWS:**

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the Ordinance; the Initial Assessment Resolution; Article VIII, Section 1, Florida Constitution; Section 125.01, Florida Statutes; and other applicable provisions of law.

**SECTION 2. DEFINITIONS AND INTERPRETATION.**

(A) This resolution constitutes the Final Assessment Resolution as defined in the Master Service Assessment Ordinance.

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

(C) 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.

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

(A) The parcels of Residential Property included in the Solid Waste Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of Solid Waste management and collection services, facilities, and programs described in the Initial Assessment Resolution in the amount of the Solid Waste Collection Assessment set forth in the Solid Waste Assessment Roll, a copy of which was present at the above referenced public hearing by electronic media and is incorporated herein by reference. Additionally, the Solid Waste Assessment Roll, as approved, includes those Tax Parcels of

Residential Property within the Solid Waste Collection MSBU that cannot be set forth in that Solid Waste Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

(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 for such parcel, computed in the manner set forth in the Initial Assessment Resolution.

(C) Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derived a special benefit, as set forth in the Ordinance and the Initial Assessment Resolution, from the Solid Waste management and collection services, facilities, and programs to be provided and a legislative determination that the Solid Waste Collection Assessments are fairly and reasonably apportioned among the Residential Properties receiving the special benefit as set forth in the Initial Assessment Resolution.

(D) The method for computing Solid Waste Collection Assessments described in the Initial Assessment Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2025, the estimated Solid Waste Cost to be assessed and apportioned among specially benefited Residential Property within the Solid Waste Collection MSBU is \$9,266,700.00. The Solid Waste Cost shall be allocated among all parcels of Residential Property, based upon each parcels' classification as Residential Property and the number of Dwelling Units for such parcels. An annual 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.

(F) Solid Waste Collection Assessments for Solid Waste management and collection services, facilities, and programs in the amounts set forth in the Solid Waste Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Residential Property included in the Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2025.

(G) Any shortfall in the expected Solid Waste Collection Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Collection Assessments required by law or authorized by the Board 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 Collection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Solid Waste Collection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Solid Waste Collection Assessment upon each affected Tax Parcel in the amount of the Solid Waste Collection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(H) As authorized in Section 206.23 of the Ordinance, interim Solid Waste Collection Assessments are also levied and imposed against all Residential Property for which a Certificate of Occupancy is issued after adoption of this Final Assessment Resolution based upon the rates of assessment approved herein.

(I) As provided in Section 206.08 of the Ordinance, Solid Waste Collection Assessments shall constitute a lien upon the Residential 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.

**SECTION 4. COLLECTION OF SOLID WASTE COLLECTION ASSESSMENTS.**

(A) The Solid Waste Collection Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 206.45 of the Ordinance.

(B) The Solid Waste Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

(C) The Solid Waste Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Solid Waste Assessment Roll in substantially the form attached hereto as Appendix C.

**SECTION 5. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.** The Initial Assessment Resolution is hereby confirmed.

**SECTION 6. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Final Assessment 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 Solid Waste Assessment Roll and the levy and lien of the Solid Waste Collection Assessments) unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Final Assessment Resolution.

**SECTION 7. 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 8. CONFLICTS.** All resolutions or parts of resolutions in conflict with any of the provisions of this Final Assessment Resolution are hereby repealed.

**SECTION 9. SEVERABILITY.** If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

**SECTION 10. EFFECTIVE DATE.** This resolution shall take effect immediately upon 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 10th day of September, 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**

**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

## **AFFIDAVIT OF MAILING**

**BEFORE ME**, the undersigned authority, personally appeared John Titkanich, who, after being duly sworn, deposes and says:

1. John Titkanich, as County Administrator of Indian River County, Florida, ("County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Solid Waste Assessment Roll and the preparation, mailing, and publication of notices in accordance with Section 206.19 of the Indian River County Code of Ordinances (the "Ordinance"), and in conformance with the Initial Assessment Resolution No. 2025-030 (the "Initial Assessment Resolution").

2. In accordance with the Ordinance and Initial Assessment Resolution, Mr. Titkanich timely provided all necessary information for notification of the Solid Waste Collection Assessment to the Property Appraiser of Indian River County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

\_\_\_\_\_  
JOHN TITKANICH  
Affiant

STATE OF FLORIDA  
COUNTY OF INDIAN RIVER

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2025 by John Titkanich, County Administrator, Indian River County, Florida. He is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Notary Public, State of Florida  
At Large  
My Commission Expires: \_\_\_\_\_  
Commission No.: \_\_\_\_\_

**APPENDIX B**  
**PROOF OF PUBLICATION**

# Appendix "B"



Florida  
GANNETT

PO Box 631244 Cincinnati, OH 45263-1244

## **AFFIDAVIT OF PUBLICATION**

Christina Moore  
Indian River County Attorneys Office  
1801 27Th ST  
Vero Beach FL 32960-3388

**RECEIVED**

AUG 27 2025

Indian River County  
Attorney's Office

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Advertising Representative of the Indian River Press Journal/St Lucie News Tribune/Stuart News, newspapers published in Indian River/St Lucie/Martin Counties, Florida; that the attached copy of advertisement, being a Legal Ad in the matter of , was published on the publicly accessible websites of Indian River/St Lucie/Martin Counties, Florida, or in a newspaper by print in the issues of, on:

08/20/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/20/2025

A handwritten signature in black ink, appearing to read "M. Moore", written over a horizontal line.

Legal Clerk

A handwritten signature in black ink, appearing to read "Kaitlyn Felty", written over a horizontal line.

Notary, State of WI, County of Brown

3.7.27

My commission expires

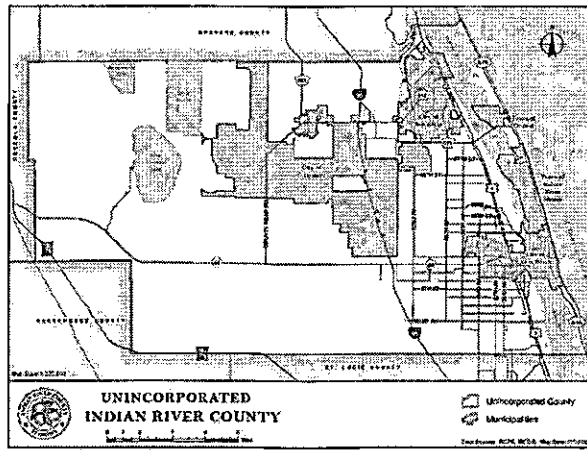
Publication Cost:	\$472.40	
Tax Amount:	\$0.00	
Payment Cost:	\$472.40	
Order No:	11591395	# of Copies:
Customer No:	1125303	1
PO #:		

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

KAITLYN FELTY  
Notary Public  
State of Wisconsin

MAP AND LEGAL DESCRIPTION OF THE BOUNDARIES OF  
UNINCORPORATED INDIAN RIVER COUNTY



**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 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. 2025-010), the Initial Assessment Resolution (Resolution No. 2025-030), 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 Solid Waste Department at (772), 226-3212 Monday through Friday between 8:00 a.m. and 5:00 p.m.

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



**APPENDIX C**

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

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

**I HEREBY CERTIFY** that I am the Chairman of the Board of County Commissioners or authorized agent of Indian River County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the ***Indian River County Municipal Service Benefit Unit for Solid Waste Collection Services*** non-ad valorem assessment roll (the "Non-Ad Valorem Assessment Roll") for the 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, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Indian River County Tax Collector by September 15, 2025.

**IN WITNESS WHEREOF**, I have subscribed this certificate and directed the same to be delivered to the Indian River County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this \_\_\_\_ day of \_\_\_\_\_, 2025.

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

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

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