
INDIAN RIVER COUNTY, FLORIDA

**FINAL ASSESSMENT RESOLUTION
FOR WATERS EDGE PHASE II
CULVERT REPLACEMENT PROJECT**

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 CONSTRUCTION AND FUNDING OF THE CULVERT REPLACEMENT PROJECT WITHIN THE WATERS EDGE PHASE II SUBDIVISION CULVERT REPLACEMENT PROJECT MUNICIPAL SERVICE BENEFIT UNIT; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; CREATING THE WATERS EDGE PHASE II SUBDIVISION CULVERT REPLACEMENT PROJECT MUNICIPAL SERVICE BENEFIT UNIT; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; IMPOSING SPECIAL ASSESSMENTS AGAINST ALL ASSESSED PROPERTY WITHIN THE WATERS EDGE PHASE II SUBDIVISION CULVERT REPLACEMENT PROJECT MUNICIPAL SERVICE BENEFIT UNIT; APPROVING THE ASSESSMENT ROLL AND PROVIDING FOR COLLECTION; PROVIDING FOR PREPAYMENTS; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR RECORDING OF THE NOTICE OF ASSESSMENT; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Indian River, Florida, enacted Ordinance No. 2025-010, as codified in Chapter 206 of the Indian River County Code of Ordinances (the "Ordinance"), to provide a uniform method and established procedures for the levying of special assessments for essential public services and facilities pursuant to the County's home rule authority and the Uniform Assessment Collection Act ; and

WHEREAS, the Board adopted Resolution No. 2025-034 (the "Initial Assessment Resolution") on August 12, 2025, which describes the proposed Waters Edge Phase II Subdivision Culvert Replacement Project Municipal Service Benefit Unit, describes the method of assessing the Capital Cost, and the resulting and Project Cost, against the real

property that will be specially benefited thereby, and directs preparation of the preliminary Assessment Roll and the provision of the notices required by the Ordinance; and

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 receiving objections of all interested parties; and

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

WHEREAS, 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; the proof of publication and an affidavit of mailing are attached hereto as Appendices A and B respectively; 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 of the Florida Constitution; sections 125.01 and 125.66, 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 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. Words imparting the singular number, include the plural number, and vice versa.

SECTION 3. CREATION OF MUNICIPAL SERVICE BENEFIT UNIT.

(A) The Waters Edge Phase II Subdivision Culvert Replacement Project Municipal Service Benefit Unit is hereby created to include the property described in Appendix C to the Initial Assessment Resolution.

(B) The MSBU is created for the purpose of improving the use and enjoyment of property located therein by the provision of the Culvert Replacement Project to provide a comprehensive, properly functioning stormwater drainage system and the preservation of safe and adequate ingress and egress for all properties within the MSBU.

SECTION 4. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. The Initial Assessment Resolution is hereby confirmed.

SECTION 5. APPROVAL OF ASSESSMENT ROLL.

(A) The Assessment Roll for the Waters Edge Phase II Subdivision Culvert Replacement Project Municipal Service Benefit Unit, a copy of which was present or available at the public hearing through electronic media and on file in the office of the County Administrator and incorporated herein by reference, is hereby approved.

(B) Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Assessed Property within the MSBU that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

SECTION 6. IMPOSITION OF ASSESSMENTS TO FUND THE PROJECT COST OF THE CULVERT REPLACEMENT PROJECT.

(A) The Tax Parcels included in the Assessment Roll are hereby found to be specially benefited by the design, acquisition, construction, and installation of the Culvert Replacement Project in the amount of the maximum annual Assessment set forth in the Assessment Roll.

(B) Adoption of this Final Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance and the Initial Assessment Resolution from the Culvert Replacement Project to be provided and a legislative determination that the Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Initial Assessment Resolution.

(C) The methodology for computing the Assessments described in the Initial Assessment Resolution is hereby approved. The Project Cost of the Culvert Replacement Project shall be allocated among all Tax Parcels in the MSBU based upon each parcel's assignment of Platted Lots.

(D) Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels included in the Assessment Roll and, unless prepaid, shall be paid in annual installments for a period not to exceed 15 years, commencing with the tax bill to be mailed in November 2025. For the Fiscal Year beginning October 1, 2025, and for all future Fiscal Years thereafter until paid, the annual rate of Assessment shall be \$454.57 per Platted Lot.

(E) Upon adoption of this Final Assessment Resolution:

(1) The Assessments 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 the ad valorem tax bill for such year is otherwise paid in full pursuant to the Uniform Assessment Collection Act. The lien shall be deemed perfected upon adoption by the Board 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 to be acquired or otherwise transferred to an entity for which Assessments cannot be collected pursuant to the Uniform Assessment Collection Act through condemnation, negotiated sale or otherwise

prior to adoption of the next Annual Rate Resolution, the Adjusted 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 to the extent permitted by law. 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 Board of this Final Assessment Resolution or a subsequent Annual Rate Resolution and shall attach to the property included on the Assessment Roll upon adoption of this Final Assessment Resolution or a subsequent Annual Rate Resolution.

SECTION 7. COLLECTION OF ASSESSMENTS.

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

(B) The 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. The Property Appraiser and Tax Collector shall apply the Assessment rates approved herein to any Tax Parcels of Assessed Property with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.

(C) 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 County Administrator is hereby directed to provide notice by first class mail to the owner of each Tax Parcel

included in the Assessment Roll of the opportunity to prepay all future annual Assessments. The notice, in substantially the form attached as Appendix D, shall be mailed to each property owner at the address utilized for the notice provided pursuant to Section 8 of the Initial Assessment Resolution no later than September 15, 2025.

SECTION 9. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds from the Assessments received during each Fiscal Year shall be applied by the County for payment of the collection and administrative costs and payment of the outstanding Project Cost.

SECTION 10. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments will be computed, the Assessment Roll, the maximum annual Assessment, the levy and lien of the Assessments, and the terms for prepayment of the Assessments) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Board action on this Final Assessment Resolution.

SECTION 11. ASSESSMENT NOTICE. The County Administrator is hereby directed to record this Resolution as notice of the Assessments in the Official Records Book in the office of the Indian River County Clerk of Courts. The preliminary Assessment Roll and each annual Assessment Roll shall be retained by the County Administrator and shall be available for public inspection.

SECTION 12. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this resolution are hereby repealed.

SECTION 13. 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 14. EFFECTIVE DATE. This Resolution shall take effect immediately upon its 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 ____ 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
PROOF OF PUBLICATION

AFFIDAVIT OF PUBLICATION

Indian River Co Public Works
Indian River Co Public Works
1801 27 Th St
Vero Beach FL 32960

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:

08/17/2025

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 08/17/2025



Legal Clerk



Notary, State of WI, County of Brown

5.15.27

My commission expires

Publication Cost: \$720.80

Tax Amount: \$0.00

Payment Cost: \$720.80

Order No: 11581504

of Copies:

Customer No: 1125315

1

PO #:

THIS IS NOT AN INVOICE!

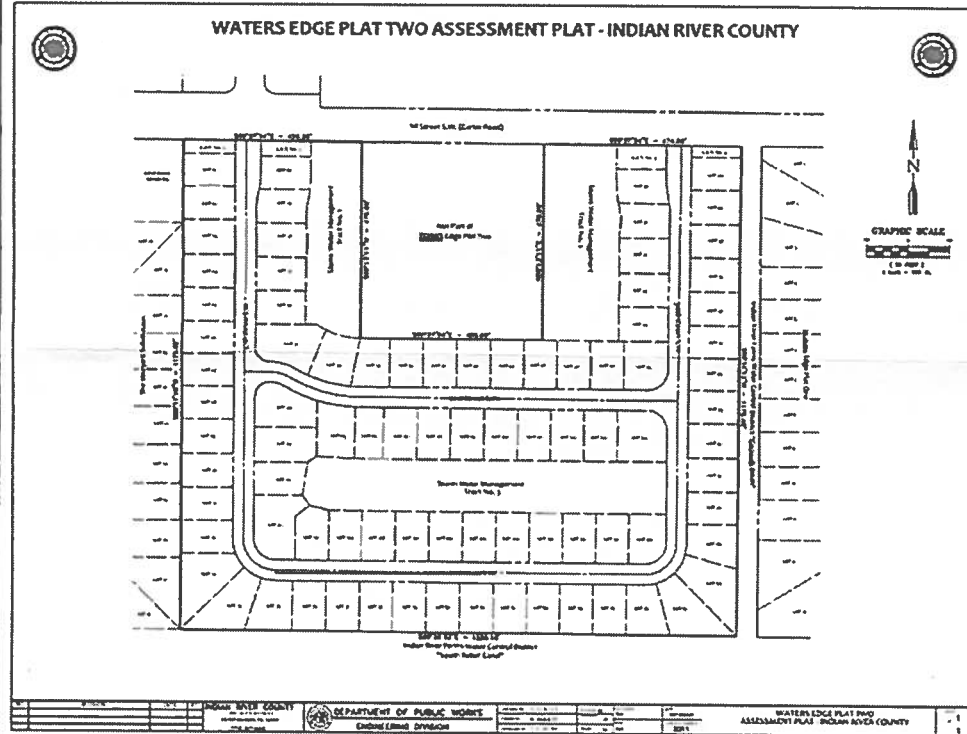
Please do not use this form for payment remittance.

NANCY HEYRMAN
Notary Public
State of Wisconsin

PUBLIC HEARING

The Board of County Commissioners of Indian River County, Florida, hereby provides notice that a special call meeting will be held on Wednesday, September 10, 2025, at 5:01 p.m. or as soon thereafter as possible at the County Commission Chambers in the County Administration Building, 1801 27th Street, Vero Beach, FL 32960, to discuss the following:

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE WATERS EDGE PHASE II SUBDIVISION MUNICIPAL SERVICES BENEFIT UNIT



Notice is hereby given that the Board of County Commissioners of Indian River County, Florida will conduct a public hearing to consider creation of the Waters Edge Phase II Subdivision Culvert Replacement Project Municipal Service Benefit Unit, as shown above, and to impose non-ad valorem special assessments against residential properties located therein to fund the cost of a Culvert replacement project within the proposed MSBU.

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 and their collection on the ad valorem tax bill. 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. Anyone who needs a special accommodation for this meeting may contact the County's Americans with Disabilities Act (ADA) Coordinator at (772) 226-1223 at least 48 hours in advance of meeting. Anyone who needs special accommodation with a hearing aid for this meeting may contact the Board of County Commission Office at 772-226-1490 at least 20 hours in advance of the meeting. The assessments have been proposed to fund the design, acquisition, construction, and installation of three Stormwater Culvert Replacements located at the intersections of 37th Drive S.W. and 1st Street S.W. and 36th Court S.W. and 1st Street S.W. and Couch Ditch access. The assessment for each parcel of property will be based upon the number of platted lots attributable to such parcel. A more specific description is set forth in the Initial Assessment Resolution (Resolution No. 2025-034). Copies of the Master Capital and Service Assessment Ordinance (Ordinance No. 2025-010), the Initial Assessment Resolution (Resolution No. 2025-034), 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 proposed maximum annual assessment is \$454.57 per Platted Lot, and the assessments are proposed to be collected in fifteen (15) annual installments, commencing in 2025. The assessments will be collected on the ad valorem tax bill 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 Public Works at (772)226-1283, Monday through Friday between 8:00 a.m. and 5:00 p.m.

Interested parties may appear at the meeting and be heard with respect to the proposed application. Anyone who wants to inspect any proposed documents may do so at the *Public Works Department in the County Administration Building*, 1801 27th Street, Vero Beach, FL.

Anyone who may wish to appeal any decision which may be made at this meeting will need to ensure that a verbatim record of the proceedings is made, which includes testimony and evidence upon which the appeal is based.

Anyone who needs a special accommodation for this meeting may contact the County's Americans with Disabilities Act Coordinator at 772-226-1223 at least 48 hours in advance of the meeting.

APPENDIX B
AFFIDAVIT OF MAILING

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 Assessment Roll and the preparation, mailing, and publication of notices in accordance with Section 206.34 of the Indian River County Code of Ordinances (the "Ordinance"), and in conformance with the Initial Assessment Resolution No. 2025-034 adopted by the County Commission on August 12, 2025 (the "Initial Assessment Resolution").

2. In accordance with the Ordinance and the Initial Assessment Resolution, Mr. Titkanich caused the notices required by Section 206.34 of the Ordinance to be prepared in conformance with the Initial Assessment Resolution and sent to all affected property owners. 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 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.

3. On or before August 20, 2025, Mr. Titkanich directed the mailing of the above-referenced notices in accordance with Section 206.34 of the Ordinance and the Initial Assessment Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Indian River County Property Appraiser for the purpose of the collection of ad valorem taxes.

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 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 satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Waters Edge Phase II Subdivision Culvert Replacement Project Municipal Service Benefit Unit (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.

INDIAN RIVER COUNTY, FLORIDA

By: _____
Chairman

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

APPENDIX D

FORM OF PREPAYMENT NOTICE

Indian River County
[Address]
[City], Florida [Zip Code]

Owner Name
Address
City, State Zip

Tax Parcel # _____

Re: PREPAYMENT OPPORTUNITY - Culvert Replacement Project

The Indian River County Board of County Commissioners recently established and approved a special assessment against property within the Waters Edge Phase II Subdivision Culvert Replacement Project Municipal Service Benefit Unit (the "MSBU") to fund the design, acquisition, construction, and installation of three Stormwater Culvert Replacements located at the intersections of 37th Drive S.W. and 1st Street S.W. and 36th Court S.W. and 1st Street S.W. and Couch Ditch access to provide subdivision access and stormwater management services to all properties located in the MSBU. 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 County.

The County plans to finance this project with an internal county loan to ensure the most efficient method of project financing and ease the financial burden on property owners. This will permit the cost attributable to your property to be amortized over a period of not to exceed fifteen (15) years. However, you may choose to prepay your assessment in full at any time prior to October 15, 2025, to avoid additional administration, collection, and other annual costs associated with the assessment program. The amount required to prepay the assessment on or before October 15, 2025, is \$6,255.52.

Please make checks for prepayment amounts payable to Indian River County

Board of County Commissioners, Attention: Jill Williams - Public Works Department, 1801 27th Street, Vero Beach, FL 32960. 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.

If you do not choose to prepay your full Assessment, then your annual assessment will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. The assessment will be payable in not to exceed fifteen (15) annual installments, the first of which shall be included on the ad valorem tax bill to be mailed in November 2025. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

Assessment records and copies of applicable the ordinance and resolutions passed by the County are on file at the office of the County Administrator, located at Indian River County Administration Complex, 1801 27th Street, Vero Beach, Florida.

INDIAN RIVER COUNTY, FLORIDA