

**A RESOLUTION OF THE BOARD OF COUNTY  
COMMISSIONERS OF INDIAN RIVER COUNTY, FLORIDA,  
ELECTING TO USE THE UNIFORM METHOD OF  
COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS  
LEVIED WITHIN THE UNINCORPORATED AND ALL  
PARTICIPATING INCORPORATED AREAS OF INDIAN  
RIVER COUNTY; STATING A NEED FOR SUCH LEVY;  
PROVIDING FOR THE MAILING OF THIS RESOLUTION;  
AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Indian River County, Florida Board of County Commissioners is contemplating the imposition of special assessments to fund services, facilities, and programs for street lighting maintenance and improvements, roadway maintenance and improvements, stormwater maintenance and improvements, water and sewer maintenance and improvements; solid waste collection and disposal; and other public services and facilities allowed by law; and

**WHEREAS**, the County intends to use the uniform method for collecting non-ad valorem special assessments for the cost of providing the above enumerated services, facilities, and programs to property within the unincorporated and all participating incorporated areas of the County as authorized by section 197.3632, Florida Statutes, as amended, because this method will allow such special assessments to be collected annually commencing for the Fiscal Year beginning on October 1, 2026, in the same manner as provided for ad valorem taxes; and

**WHEREAS**, the County held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit A.

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

1. Commencing with the Fiscal Year beginning on October 1, 2026, and with the tax statement mailed for such Fiscal Year and continuing until discontinued by the County, the County intends to use the uniform method of collecting non-ad valorem assessments authorized in section 197.3632, Florida Statutes, as amended, to fund services, facilities, and programs for street lighting maintenance and improvements, roadway maintenance and improvements, stormwater maintenance and improvements, water and sewer maintenance and improvements; solid waste collection and disposal; and other public services and facilities allowed by law. Such non-ad valorem assessments shall be levied within the unincorporated and all participating incorporated areas of the County. A legal description of such area subject to the assessments is attached hereto as Exhibit B and incorporated by reference.

2. The County hereby determines that the levy of the special assessments is needed to fund the cost of providing services, facilities, and programs for street lighting maintenance and improvements, roadway maintenance and improvements, stormwater maintenance and

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improvements, water and sewer maintenance and improvements; solid waste collection and disposal; and other public services and facilities allowed by law throughout the County.

3. Upon adoption, County staff is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Indian River County Tax Collector, and the Indian River County Property Appraiser by January 10, 2026.

4. This Resolution shall be effective upon adoption.

5. The foregoing resolution was moved for adoption by Commissioner \_\_\_\_\_ and seconded by Commissioner \_\_\_\_\_, and, upon being put to a vote, the vote was as follows:

Chairman Deryl Loar	_____
Vice Chair Laura Moss	_____
Commissioner Susan Adams	_____
Commissioner Joseph Earman	_____
Commissioner Joseph Flescher	_____

The Chairman thereupon declared the resolution duly passed and adopted this 9<sup>th</sup> day of December, 2025.

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

By: \_\_\_\_\_  
Deputy Clerk

Approved as to form and legal sufficiency:

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

By: \_\_\_\_\_  
Deryl Loar, Chairman

(SEAL)

By: \_\_\_\_\_  
Jennifer W. Shuler, County Attorney

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**EXHIBIT A**

**PROOF OF PUBLICATION**

**EXHIBIT B**

**LEGAL DESCRIPTION**

All properties lying within Indian County as more particularly described in Section 7.31, Florida Statutes: Beginning at the northwest corner of township thirty-one south, of range thirty-five east; thence east on the line dividing the townships thirty and thirty-one south, to the point where said line intersects the thread of the south fork of the St. Sebastian River; thence northerly down the thread of said stream to the main stream of the St. Sebastian River; thence down the thread of the St. Sebastian River to its confluence with the Indian River; thence east to the intersection with the southwesterly extension of the centerline of the approach channel to the Sebastian Inlet from the Indian River; thence northeasterly along said centerline and continue northeasterly and easterly along the centerline of the Sebastian Inlet to the Atlantic Ocean; thence southward along the Atlantic coast, including the waters of the Atlantic Ocean within the jurisdiction of the State of Florida to the intersection of said Atlantic coast and a line lying 45.22 feet south of, as measured at right angles to, the township line dividing townships thirty-three and thirty-four south; thence west, parallel with, and 45.22 feet south of said township line, to the west right-of-way line of State Road A1A; thence northwesterly along said right-of-way line to the intersection of said right-of-way line and the north line of Lot 25, plat of Kansas City Colony, as recorded in Plat Book 4, page 23, of the public records of St. Lucie County, Florida. Said north line of Lot 25 lying 150 feet north of, and parallel with, as measured at right angles to, the township line dividing townships thirty-three and thirty-four south; thence west along the north line of said Lot 25 to the easterly mean high water line of Round Island Creek; thence meandering southeasterly along said mean high water line to its intersection with the township line dividing townships thirty-three and thirty-four south; thence west on said township line to range line dividing ranges thirty-five and thirty-six east; thence north between ranges thirty-five and thirty-six east to the northeast corner of section one, township thirty-three south, range thirty-five east; thence west on township line dividing townships thirty-two and thirty-three south, range thirty-five east to the range line dividing ranges thirty-four and thirty-five east; thence north on said range line to the northwest corner of township thirty-one south, range thirty-five east, being the place of beginning.