

**LOXAHATCHEE GROVES WATER CONTROL DISTRICT
RESOLUTION NO. 2024-DD05**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LOXAHATCHEE GROVES WATER CONTROL DISTRICT, A DEPENDENT DISTRICT OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, RELATING TO THE PROVISION OF DISTRICT SERVICES, INCLUDING WATER CONTROL MAINTENANCE AND REPAIR OF DRAINAGE AND ROADWAYS; APPROVING THE ASSESSMENT RATE FOR DISTRICT SPECIAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; IMPOSING A DISTRICT SPECIAL ASSESSMENT FOR THE PROVISION OF DISTRICT SERVICES; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM METHOD OF COLLECTION; APPROVING THE DISTRICT BUDGET FOR FISCAL YEAR 2024/2025 TO BE ADOPTED AS PART OF THE TOWN'S BUDGET BY THE TOWN COUNCIL; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on July 2, 2024, the Board of Supervisors of the Loxahatchee Groves Water Control District, a Dependent District of the Town of Loxahatchee Groves (the "Board") approved Resolution **2024-DD04** (the Preliminary Resolution"), which adopted the Preliminary Assessment Rate, provided for, or referenced the findings of special benefit and fair apportionment, and set forth or referenced the methodology used to apportion the District Services Assessed Costs; and

WHEREAS, the Loxahatchee Groves Water Control District, a Dependent District of the Town of Loxahatchee Groves (the "District") held a public hearing on September 3, 2024, to adopt the non-ad valorem special assessment roll for funding all or a portion of the District Services; and

WHEREAS, notice of public hearing has been provided by Palm Beach County pursuant to Section, 197.3635, Florida Statutes; and

WHEREAS, affected property owners have had the right to file written objections to the non-ad valorem special assessment and to appear at the public hearing; and

WHEREAS, the District has equalized or adjusted the non-ad valorem special assessment as dictated by fairness and right; and

WHEREAS, the Fiscal Year 2024/2025 budget estimates for the expenditures of the District including all of its departments, divisions, funds, and offices, have been prepared and submitted to the District Board of Supervisors.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LOXAHATCHEE GROVES WATER CONTROL DISTRICT, THAT:

SECTION 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution.

SECTION 2. AUTHORITY. This Resolution is adopted pursuant to the provisions of Chapter 2018-175, Laws of Florida, (the "Special Act"), Chapters 99-425 and 2004-410, Laws of Florida, which by virtue of the approval of the dependency referendum on June 25, 2018, became ordinances of the Town and are codified as Section 46-1 "Loxahatchee Groves Water Control District" of the Code of Ordinances of the Town of Loxahatchee Groves, Chapters 189 and 298, Florida Statutes, and other applicable provisions of law.

SECTION 3. PURPOSE AND DEFINITIONS. This Resolution constitutes the Assessment Resolution which imposes the annual special assessments, as authorized in the Special Act and Chapters 189 and 298, Florida Statutes; adopts and approves the Assessment Roll; directs the imposition of District Special Assessment for the Fiscal Year beginning October 1, 2024, and approves the District's budget for Fiscal Year 2024/2025. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Preliminary Assessment Resolution, Special Acts, and Chapters 189 and 197, Florida Statutes. Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 4. PUBLIC PURPOSE. It is necessary, serves a public purpose consistent with the purposes of the district, and is in the best interests of the district to levy the non-ad valorem special assessment to fund the Assessed Costs for the provision of District Services.

SECTION 5. LEVY OF ASSESSMENT. The Loxahatchee Groves Water Control District shall levy the non-ad valorem special assessment to fund the Assessed Costs for the provision of District Services.

SECTION 6. APPROVAL OF METHOD OF COMPUTING ASSESSMENT. The method for computing the District Special Assessment provided for or referenced within the Preliminary Resolution is hereby approved, as supplemented, and modified herein.

SECTION 7. FINDINGS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT. The findings set forth or referenced within the Preliminary Resolution as to special benefit to Assessed Properties, and the fairness and reasonableness of the methodology for the Assessment, are hereby confirmed and ratified, and fully incorporated herein.

SECTION 8. ASSESSMENT AMOUNT. The District Services Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the cost apportionment shall be \$1,560,164. The Assessable Unit Apportionment for the Fiscal Year commencing October 1, 2024, is \$200 per Unit. The approval of the rate schedule by the adoption of this Final Assessment Resolution determines the amount of the District Services Assessed Costs. The remainder of the Fiscal Year budget for District Services shall be funded from available District revenue other than District Special Assessment proceeds.

SECTION 9. LEVY AND IMPOSITION OF SPECIAL ASSESSMENT. The above rates are hereby approved, and the District Special Assessments set forth herein are hereby levied and imposed on all assessed parcels of Assessed Property described in the Assessment Roll.

SECTION 10. CONFIRMATION OF ASSESSMENT ROLL/LIENS. The Assessment Roll shall be filed with the District's Clerk, through the Office of the Town Clerk of the Town of Loxahatchee Groves, and such assessments shall be confirmed. All District Special Assessments shall constitute legal, valid, and binding first liens, unless otherwise provided by law, upon property against which such assessments are made until paid.

SECTION 11. CERTIFICATION OF ASSESSMENT ROLL. The Assessment Roll, as adopted and approved herein, shall be certified by the Assessment Coordinator, and delivered to the Palm Beach County Tax Collector.

SECTION 12. COLLECTION OF ASSESSMENTS. The Fiscal Year 2024-2025 District Special Assessments shall be collected pursuant to the Uniform Method of Collection as set forth in Section 197.3632, Florida Statutes.

SECTION 13. FINAL ADJUDICATION OF ISSUES. The adoption of this Resolution shall be the final adjudication of any and all issues relating to the District Special Assessment (including, but not limited to, the determinations of special benefit, the methods of apportionment and the assessment rates).

SECTION 14. APPROVAL OF DISTRICT BUDGET. The budget estimates, a copy of which are attached hereto and expressly made a part hereof as Exhibit "A," are hereby approved as the Fiscal Year 2024/2025 Budget and shall be adopted as part of the Town's budget by the Town Council which time it will be in full force and effect for the fiscal year of the District, commencing on October 1, 2024, and terminating on September 30, 2025. From time-to-time, the District may transfer from one fund, account, or department to another as the necessity for the same may occur without being required to amend the terms and provisions of this Resolution. The provisions of this Resolution shall not be deemed to be a limitation of the power granted to the District by applicable law and which relate to the fiscal management of the District's funds.

SECTION 15. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 16. SEVERABILITY. If any clause, section, other part, or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

SECTION 17. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption.

Supervisor _____ offered the foregoing resolution. Supervisor _____
seconded the motion.

**ADOPTED BY THE LOXAHATCHEE GROVES WATER CONTROL DISTRICT, A
DEPENDENT DISTRICT OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA,
THIS 3rd DAY OF SEPTEMBER 2024.**

LOXAHATCHEE GROVES WATER
CONTROL DISTRICT

ATTEST:

Clerk for the Loxahatchee Groves
Water Control District

APPROVED AS TO LEGAL FORM:

Attorney for the Loxahatchee Groves
Water Control District

Voted:
Chairperson/President Anita Kane

Voted:
Supervisor/Treasurer Margaret Herzog

Voted:
Supervisor Laura Danowski

Voted:
Supervisor Phillis Maniglia

Voted:
Supervisor Robert Shorr