
CITY OF MARATHON, FLORIDA

**WASTEWATER COLLECTION AND TREATMENT FACILITIES
FINAL ASSESSMENT RESOLUTION**

ADOPTED JULY 22, 2008

TABLE OF CONTENTS

	<u>Page</u>
SECTION 1.	AUTHORITY.2
SECTION 2.	DEFINITIONS.....2
SECTION 3.	CREATION OF ASSESSMENT AREA.....2
SECTION 4.	CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.....2
SECTION 5.	APPROVAL OF ASSESSMENT ROLL.2
SECTION 6.	ASSESSMENTS.3
SECTION 7.	COLLECTION OF ASSESSMENTS.....4
SECTION 8.	EFFECT OF FINAL ASSESSMENT RESOLUTION.....4
SECTION 9.	PREPAYMENT NOTICE.....4
SECTION 10.	EFFECTIVE DATE.....4
 APPENDICES:	
APPENDIX A:	PROOF OF PUBLICATION..... A-1
APPENDIX B:	AFFIDAVIT OF MAILING B-1
APPENDIX C:	FORM OF PREPAYMENT NOTICE..... C-1
APPENDIX D:	DESCRIPTION OF ASSESSMENT AREA..... D-1
APPENDIX E:	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL E-1

Sponsored by: Burnett

**CITY OF MARATHON, FLORIDA
RESOLUTION 2008-107**

A RESOLUTION OF THE CITY OF MARATHON, FLORIDA, RELATING TO THE CONSTRUCTION OF WASTEWATER COLLECTION AND TREATMENT FACILITIES IN THE CITY OF MARATHON, FLORIDA; ESTABLISHING THE TERMS AND CONDITIONS OF PROPOSED SPECIAL ASSESSMENTS TO FUND THE WASTEWATER COLLECTION AND TREATMENT FACILITIES; CREATING THE ASSESSMENT AREA; IMPOSING SPECIAL ASSESSMENTS; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Marathon, Florida, has enacted Article IV of Chapter 24 of the Marathon City Code (the “Code”), to provide for the creation of assessment areas and authorize the imposition of special assessments to fund the construction of local improvements to serve the property located therein; and

WHEREAS, on June 24, 2008, the Council adopted Resolution No. 2008-96, the Initial Assessment Resolution, proposing creation of the Assessment Area and describing the method of assessing the cost of Wastewater Collection and Treatment Facilities against the real property that will be specially benefited thereby, and directing preparation of the tentative Assessment Roll and provision of the notices required by the Code; and

WHEREAS, pursuant to the provisions of the Code, the City is required to confirm or repeal the Initial Assessment Resolution, with such amendments as the Council deems appropriate, after hearing comments and receiving objections of all interested parties; and

WHEREAS, the Assessment Roll has heretofore been filed with the office of the City Manager, as required by the Ordinance; and

WHEREAS, as required by the terms of the Ordinance, 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 July 22, 2008 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 CITY COUNCIL OF THE CITY OF MARATHON, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Code, the Initial Assessment Resolution, Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Final Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance and the Initial Assessment Resolution, as amended herein.

SECTION 3. CREATION OF ASSESSMENT AREA. The Assessment Area is hereby created to include the property in Service Area 4 and Service Area 6, as described in Appendix D attached hereto and incorporated herein. The Assessment Area is created for the purpose of improving the use and enjoyment of property located therein by funding the construction of Wastewater Collection and Treatment Facilities to provide access to wastewater collection service.

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

SECTION 5. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll, which is currently on file with the City Manager and incorporated herein by reference, is hereby approved.

SECTION 6. ASSESSMENTS.

(A) The Tax Parcels described in the Assessment Roll are hereby found to be specially benefited by construction of the Wastewater Collection and Treatment Facilities in the amount of the maximum annual Assessment set forth in the Assessment Roll. The methodology for computing annual Assessments described in the Initial Assessment Resolution is hereby approved. Annual Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the Assessment Roll at a maximum annual rate of \$415 per EDU and a maximum annual rate of \$93 per Connection for a period not to exceed 20 years, commencing in November 2008. The resulting Initial Prepayment Amount is \$4,681 per EDU and \$1,049 per Connection.

(B) Upon adoption of the Annual Assessment Resolution for each Fiscal Year:

(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 paid. The lien shall be deemed perfected upon adoption by the Council of the Annual 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 acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Assessment 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. 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 Council of the Annual Assessment Resolution and shall attach to the property included on the Assessment Roll upon adoption of the Annual Assessment Resolution.

SECTION 7. COLLECTION OF ASSESSMENTS. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of the Annual Assessment Resolution for each Fiscal Year, the City Manager shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. 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 E.

SECTION 8. 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, as amended herein, (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 Council action on this Final Assessment Resolution.


SECTION 9. PREPAYMENT NOTICE. The City Manager is hereby directed to provide notice by first class mail to the owner of each Tax Parcel described in the Assessment Roll of the opportunity to prepay all future annual Assessments, without additional financing costs. The notice, in substantially the form attached as Appendix C, shall be mailed to each property owner at the address utilized for the notice provided pursuant to Section 2.05 of the Initial Assessment Resolution.

SECTION 10. EFFECTIVE DATE. This Resolution shall take effect

immediately upon its adoption.

PASSED, ADOPTED AND APPROVED by the City Council of the City of Marathon, Florida
this 22nd day of July, 2008.

CITY OF MARATHON, FLORIDA



Edward P. Worthington, Mayor

AYES: Tempest, Cinque, Bull, Vasil, Worthington
NOES: None
ABSENT: None
ABSTAIN: None

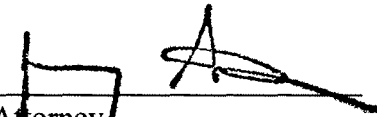
ATTEST:



City Clerk

(SEAL)

APPROVED FOR FORM AND CORRECTNESS

By: 

City Attorney

APPENDIX A
PROOF OF PUBLICATION



CITY OF MARATHON, FLORIDA

9805 Overseas Highway, Marathon, Florida 33050
Phone: (305) 743-0033

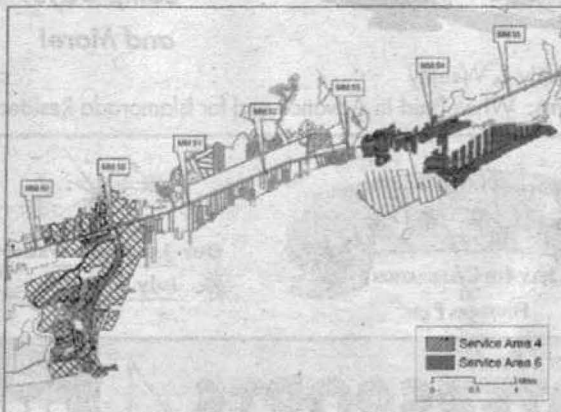
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS

NOTICE IS HEREBY GIVEN that the City of Marathon, Florida, will conduct a public hearing to consider the imposition of special assessments against certain parcels of property located in the City. The hearing will be held at 5:30 p.m., or as soon thereafter as the matter can be heard, on July 22, 2008 at Marathon Government Center, 2798 Overseas Highway, Marathon, Florida for the purpose of receiving public comment on the proposed Assessment Area and assessments. In accordance with the Americans with Disabilities Act, if you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the City at (305) 289-5020, at least seven days prior to the public hearing. All affected property owners have a right to appear at the hearing and to file written objections with the City within 20 days of this notice. If a person wishes to appeal any decision made by the City Council 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.

The Assessments have been proposed to fund construction of wastewater collection and treatment facilities. The assessment for each parcel of property will be based, in part, on the number of equivalent dwelling units attributable to such parcel, and, in part, on the number of connections attributable to such parcel. Unless prepaid, the annual assessment will include your share of the principal, interest and collection cost. The maximum annual assessment is estimated to be \$ 415 per EDU and \$ 93 per Connection. A more specific description is set forth in the Initial Assessment Resolution adopted by the City Council on June 24, 2008. Copies of the Initial Assessment Resolution, the plans and specifications for the wastewater collection and treatment facilities, and the preliminary Assessment Roll are available for inspection at the offices of the City Manager, located at 9805 Overseas Highway, Marathon, Florida.

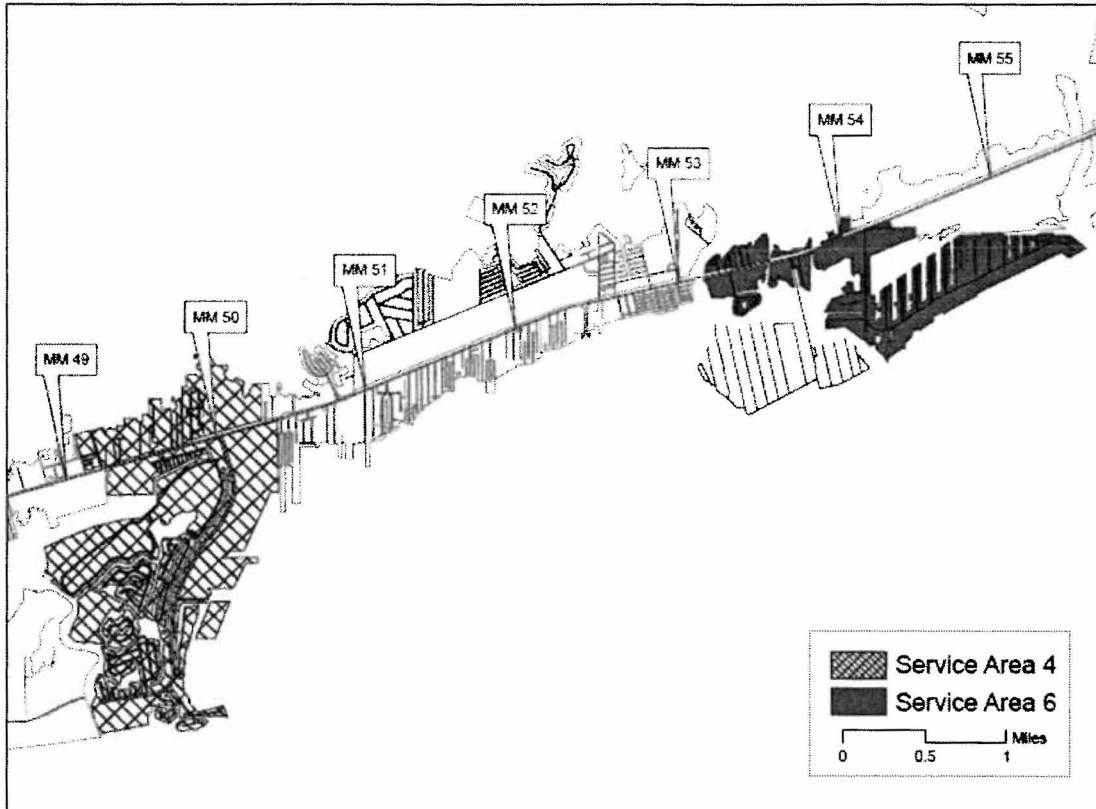
The assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The City Council intends to collect the assessments in not to exceed twenty (20) annual assessments, the first of which will be included on the ad valorem tax bill to be mailed in November 2008. Future annual assessments may be prepaid at the option of the property owner.

If you have any questions, please contact Community Services at (305)289-4104.



CITY OF MARATHON, FLORIDA

June 28, 2008



NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS

Notice is hereby given that the City of Marathon, Florida, will conduct a public hearing to consider the imposition of special assessments against certain parcels of property located in the City. The hearing will be held at 5:30 p.m., or as soon thereafter as the matter can be heard, on July 22, 2008 at Marathon Government Center, 2798 Overseas Highway, Marathon, Florida for the purpose of receiving public comment on the proposed Assessment Area and assessments. In accordance with the Americans with Disabilities Act, if you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the City at (305) 289-5020, at least seven days prior to the public hearing. All affected property owners have a right to appear at the hearing and to file written objections with the City within 20 days of this notice. If a person wishes to appeal any decision made by the City Council 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.

The Assessments have been proposed to fund construction of wastewater collection and treatment facilities. The assessment for each parcel of property will be based, in part, on the number of equivalent dwelling units attributable to

such parcel, and, in part, on the number of connections attributable to such parcel. Unless prepaid, the annual assessment will include your share of the principal, interest and collection cost. The maximum annual assessment is estimated to be \$ 415 per EDU and \$ 93 per Connection. A more specific description is set forth in the Initial Assessment Resolution adopted by the City Council on June 24, 2008. Copies of the Initial Assessment Resolution, the plans and specifications for the wastewater collection and treatment facilities, and the preliminary Assessment Roll are available for inspection at the offices of the City Manager, located at 9805 Overseas Highway, Marathon, Florida.

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. The City Council intends to collect the assessments in not to exceed twenty (20) annual assessments, the first of which will be included on the ad valorem tax bill to be mailed in November 2008. Future annual assessments may be prepaid at the option of the property owner.

If you have any questions, please contact Community Services at (305)289-4104.

CITY OF MARATHON, FLORIDA
June 28, 2008

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Clyde Burnett, Sandi Melgarejo, and Kathryn L. Griffith, who, after being duly sworn, depose and say:

1. Clyde Burnett, as City Manager of the City of Marathon, Florida, (the "City")) pursuant to the authority and direction received from the City Council of the City of Marathon, Florida, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Sections 24-116 and 24-115 of the City of Marathon City Code and in conformance with the Wastewater Collection and Treatment Facilities Initial Assessment Resolution adopted by the City Council on June 24, 2008 (the "Initial Assessment Resolution"). The Initial Assessment Resolution directed and authorized notice by First Class Mail to all affected property owners.

2. Sandi Melgarejo is Project Coordinator for GSG. GSG has caused the notices required by Section 24-116 of the Code to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. GSG has caused such individual notices for each affected property owner to be prepared and 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 City 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 July 1, 2008, GSG delivered and directed the mailing of the above-referenced notices by Modern Mailers, Inc. ("Modern Mailers"), in accordance with Section 24-116 of the Code 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 Monroe County Property Appraiser for the purpose of the levy and collection of ad valorem taxes. Notices to property owners receiving multiple individual notices were mailed, or caused to be mailed by GSG on or before July 1, 2008.

4. Kathryn L. Griffith is General Manager of Modern Mailers. As directed above, Modern Mailers, mailed or caused to be mailed on or before July 1, 2008, the above-referenced notices delivered to Modern Mailers by GSG.

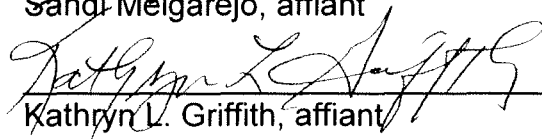
FURTHER AFFIANTS SAYETH NOT.



Clyde Burnett, affiant



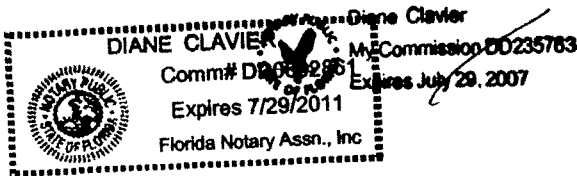
Sandi Melgarejo, affiant



Kathryn L. Griffith, affiant

STATE OF FLORIDA
COUNTY OF MONROE

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 12 day of July, 2008 by Clyde Burnett, City Manager, City of Marathon, Florida. He is personally known to me or has produced _____ as identification and did take an oath.



Diane Clavier
Printed Name: Diane Clavier
Notary Public, State of Florida
At Large
My Commission Expires: 7-29-2011
Commission No.: DD0692861

STATE OF FLORIDA
COUNTY OF LEON

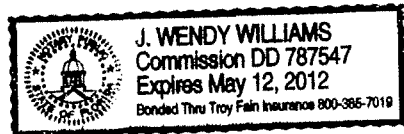
The foregoing Affidavit of Mailing was sworn to and subscribed before me this 17th day of July, 2008 by Sandi Melgarejo, Project Coordinator, Government Services Group, Inc., a Florida corporation. She is personally known to me or has produced _____ as identification and did take an oath.



J. Wendy Williams
Printed Name: J. Wendy Williams
Notary Public, State of Florida
At Large
My Commission Expires: 5/12/2012
Commission No.: DD 787547

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 16th day of July, 2008 by Kathryn L. Griffith, General Manager, Modern Mailers, Inc., a Florida corporation. Shee is personally known to me or has produced a driver's license as identification and did take an oath.



J. Wendy Williams
Printed Name: J. Wendy Williams
Notary Public, State of Florida
At Large
My Commission Expires: 5/12/2012
Commission No.: DD 787547

City of Marathon
Public Works Division
9805 Overseas Highway
Marathon, Florida 33050

CITY OF MARATHON, FLORIDA
NOTICE OF HEARING FOR ADOPTION OF
WASTEWATER COLLECTION AND TREATMENT
FACILITIES ASSESSMENT

NOTICE DATE: JULY 1, 2008

BERTRAN RICARDO & MARY
123 BRUCE CT
MARATHON FL 33050-2915

Property ID# 00357660-000000
Sequence # MWW-1501

***** THIS IS NOT A BILL *****

Dear Property Owner:

An assessment area is being created to provide wastewater collection and treatment service to your property through the City of Marathon Utilities Department. Wastewater collection and treatment facilities will be constructed to provide these services. The cost of these facilities will be funded by assessments against the property to be served. The assessment for each parcel of property is based, in part, on the number of EDUs, and in part, on the number of Connections attributable to the property. Each residential property will be assigned one equivalent dwelling unit (EDU); other types of properties will be assigned EDUs based upon their expected wastewater production as compared to a single family dwelling unit. Additionally, each property will be assigned an expected number of Connections, based upon the current number of water connections to that property. A more specific description of the assessment program is set forth in the Initial Assessment Resolution adopted by the City Council on June 24, 2008. Copies of the Initial Assessment Resolution, the plans and specifications for the wastewater collection and treatment facilities, and the preliminary Assessment Roll are available for your review at the offices of the City Manager and the Public Works Division, both located at 9805 Overseas Highway, Marathon, Florida. Information regarding the assessment for your specific property, including the number of EDUs and connections, is attached to this letter.

The City intends to finance this assessment project through a combination of long-term loans. This will permit the cost attributable to your property to be amortized over a period not to exceed twenty (20) years. However, you may choose to prepay your assessment in full (\$4,681 per EDU and \$1,049 per Connection) and avoid the additional financing cost. Please do not send payment now. If the assessments are imposed, you will receive a separate notice of the date and place for payment.

If you do not choose to prepay during the period described in the next notice, the amount necessary to pay your assessment in full will be increased by your share of the financing cost (capitalized interest and administrative costs). The City anticipates that financing costs will increase the prepayment amount by approximately 13.5 percent to \$5,318 per EDU and \$1,191 per Connection.

The annual assessment will include your share of the principal, interest and collection cost. The maximum annual assessment is estimated to be \$415.00 per EDU and \$93.00 per Connection. The City intends to include annual assessments on your ad valorem tax bill. Failure to pay your assessments will cause a tax certificate to be issued against the property which may result in a loss of title. The City intends to collect \$86,977,137 in wastewater capital assessments on a citywide basis, inclusive of all administrative and statutory discounts, over the term of this project.

The City Council will hold a public hearing at 5:30 p.m., or as soon thereafter as the matter can be heard, on July 22, 2008, at the Marathon Government Center, EOC Room, 2798 Overseas Highway, Marathon, Florida, for the purpose of receiving comments on the proposed assessments, including collection on the ad valorem tax bill. You are invited to attend and participate in the public hearing or to file written objections with the City prior to or during the hearing. If you decide to appeal any decision made by the City Council with respect to any matter considered at the hearing, you 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, if you are a person with a disability who needs any accommodation or an interpreter to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the City at (305) 289-5020.

Questions regarding your assessment and the process for collection may be directed to Community Services at (305) 289-4104 or (305) 289-4115.

CITY OF MARATHON, FLORIDA

***** SEE REVERSE *****

*** * * * * SEND NO MONEY NOW. THIS IS NOT AN INVOICE * * * * ***

CITY OF MARATHON, FLORIDA

BERTRAN RICARDO & MARY
Real Estate Number: 00357660-000000

Total number of EDUs attributed to property:	2
Total number of Connections attributed to property:	1
Initial prepayment amount (excludes permanent financing cost):	\$10,411.00
Adjusted prepayment amount (includes financing cost):	\$11,827.00
Number of annual payments:	not to exceed 20
Maximum annual payment:	\$923.00
Expected date of first bill:	November 2008
Total amount of all annual payments:	\$18,460.00
Expected date of last bill:	November 2027

*** * * * * SEND NO MONEY NOW. THIS IS NOT AN INVOICE * * * * ***

******* SEE REVERSE *******

APPENDIX C
FORM OF PREPAYMENT NOTICE

City of Marathon
10045-55 Overseas Highway
Marathon, Florida 33050

RE: Wastewater Service Areas 4 and 6 Assessment Area

The City Council of the City of Marathon, Florida (the "City"), recently established and approved a special assessment against property within Service Area 4 and Service Area 6 of the City (the "Assessment Area") to fund the construction of wastewater collection and treatment facilities to provide your property with wastewater collection services. 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 City.

The assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. The assessments will be payable in not to exceed twenty (20) annual installments, the first of which shall be included on the ad valorem tax bill to be mailed in November, 2008. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

The City has initially financed this project with a combination of loans, but will be pursuing long-term, permanent financing. This will permit the cost attributable to your property to be amortized over a period of not to exceed twenty (20) years. However, you may choose to prepay your assessment in full at any time to avoid additional interest. The amount required to prepay the assessment on or prior to September 1, 2008 is {insert amount}.

After September 1, 2008, the amount required to prepay the assessment will be increased to include additional interest on the permanent financing.

Please make checks for prepayment amounts payable to the City of Marathon, Florida, Attention: Finance Department, _____, Florida _____. 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.

Assessment records and copies of applicable Ordinances and Resolutions passed by the City Council are on file at the offices of the City Manager, located at 9805 Overseas Highway, Marathon, Florida.

CITY OF MARATHON, FLORIDA

APPENDIX D
ASSESSMENT AREA

DESCRIPTION OF THE ASSESSMENT AREA

The Service Area 4 and Service Area 6 Assessment Area shall consist of the following properties located within the incorporated area of the City, as identified by parcel identification number provided by the Monroe County Property Appraiser:

00099610-000000	00100360-001260	00100371-002300	00100371-007200
00100240-000100	00100360-001270	00100371-002400	00100371-007300
00100250-000000	00100360-001280	00100371-002500	00100371-007400
00100260-000000	00100360-001290	00100371-002600	00100371-007500
00100260-000100	00100360-001300	00100371-002700	00100371-007600
00100260-000200	00100360-001310	00100371-002800	00100371-007700
00100260-000201	00100360-001320	00100371-002900	00100371-007800
00100260-000203	00100360-001330	00100371-003000	00100371-007900
00100260-000204	00100360-001340	00100371-003100	00100371-008000
00100260-000205	00100360-001350	00100371-003200	00100371-008100
00100260-000300	00100360-001360	00100371-003300	00100371-008200
00100260-000301	00100360-001370	00100371-003400	00100371-008300
00100260-000400	00100360-001380	00100371-003500	00100371-008400
00100260-000501	00100360-001390	00100371-003600	00100371-008500
00100260-000600	00100360-001400	00100371-003700	00100371-008600
00100260-000601	00100360-001410	00100371-003800	00100371-008700
00100280-000000	00100360-001420	00100371-003900	00100371-008800
00100310-000000	00100360-001430	00100371-004000	00100371-008900
00100310-000100	00100360-001440	00100371-004100	00100371-009000
00100320-000000	00100360-001450	00100371-004200	00100371-009100
00100330-000000	00100360-001460	00100371-004300	00100371-009200
00100340-000000	00100360-001470	00100371-004400	00100371-009300
00100350-000000	00100360-001480	00100371-004500	00100371-009400
00100350-000100	00100360-001490	00100371-004600	00100371-009500
00100360-001010	00100360-001630	00100371-004700	00100371-009600
00100360-001020	00100360-001640	00100371-004800	00100371-009700
00100360-001030	00100360-001650	00100371-004900	00100371-009800
00100360-001040	00100371-000100	00100371-005000	00100371-009900
00100360-001050	00100371-000200	00100371-005100	00100371-010000
00100360-001060	00100371-000300	00100371-005200	00100371-010100
00100360-001070	00100371-000400	00100371-005300	00100371-010200
00100360-001080	00100371-000500	00100371-005400	00100371-010300
00100360-001090	00100371-000600	00100371-005500	00100371-010400
00100360-001100	00100371-000700	00100371-005600	00100371-010500
00100360-001110	00100371-000800	00100371-005700	00100371-010600
00100360-001120	00100371-000900	00100371-005800	00100371-010700
00100360-001130	00100371-001000	00100371-005900	00100371-010800
00100360-001140	00100371-001100	00100371-006000	00100371-010900
00100360-001150	00100371-001200	00100371-006100	00100371-011000
00100360-001160	00100371-001300	00100371-006200	00100371-011100
00100360-001170	00100371-001400	00100371-006300	00100371-011200
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00100360-001190	00100371-001600	00100371-006500	00100371-011400
00100360-001200	00100371-001700	00100371-006600	00100371-011500
00100360-001210	00100371-001800	00100371-006700	00100371-011600
00100360-001220	00100371-001900	00100371-006800	00100371-011700
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00100360-001240	00100371-002100	00100371-007000	00100371-011900
00100360-001250	00100371-002200	00100371-007100	00100371-012000

00100371-012100	00100371-017700	00100490-000108	00100650-000100
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00364460-000000	00364990-000207	00365720-000000	00366210-000127
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00364770-000000	00364990-000237	00366160-001900	00366290-002100
00364780-000000	00364990-000238	00366160-002000	00366290-002200
00364790-000000	00364990-000239	00366180-000000	00366290-002300
00364800-000000	00364990-000240	00366190-000000	00366290-002400
00364810-000000	00364990-000241	00366190-000100	00366290-002500
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00364830-000000	00364990-000243	00366210-000102	00366290-002700

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00366300-001100
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00366730-000000

APPENDIX E

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

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

I HEREBY CERTIFY that, I am the Mayor of the City of Marathon, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for wastewater collection and treatment facilities (the "Non-Ad Valorem Assessment Roll") for the City 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 Monroe County Tax Collector by September 15, 2008.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Monroe County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this _____ day of _____, 2008.

CITY OF MARATHON, FLORIDA

By: _____
Mayor

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

City of Marathon, Florida

Wastewater Improvements Assessment Program Memorandum

JULY 2008

Prepared by:

Government Services Group, Inc.
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Table of Contents

- INTRODUCTION..... 1
- BACKGROUND 3
- OBJECTIVES 5
- ASSESSMENT METHODOLOGY..... 6
 - Description of Improvements 6
 - Assessable Cost Calculations..... 7
 - Special Benefit Assumptions..... 8
 - Apportionment Methodology 8
 - Prepayment of Assessments 10
 - Preliminary Annual Assessment Rates 11
 - Remaining Issues 12
- IMPLEMENTATION PHASE 14
 - Critical Events Schedule 15

Index of Tables and Figures

Table 1—Capital Cost of Wastewater Assessment Project.....	6
Table 2—Project Cost Allocation.....	7
Table 3—City of Marathon Financing Inputs.....	7
Table 4—Assignment of EDUs and Wastewater Connections	9
Table 5—Number of Connections and EDUs	10
Table 6—Initial Prepayment Amounts.....	11
Table 7—Annual Assessment Rates	12

Index of Appendices

Appendix A—Map of Wastewater Service Areas

Appendix B—Debt Service Schedule

Introduction

Government Services Group, Inc. (GSG) has been engaged to assist the City of Marathon (City) in developing and implementing a special assessment program to fund the capital costs of the wastewater system in the City in a manner that is conducive to the imposition and collection of the assessments pursuant to the uniform method of collection in section 197.3632, Florida Statutes (Wastewater Assessment Project). Government Services Group, Inc. (GSG) specializes in government finance and taxation issues, in working with cities, counties, special districts, and state agencies, to develop unique funding and service delivery solutions for critical infrastructure and service needs. GSG has developed extensive experience in structuring and implementing alternative revenue sources in Florida.

The purpose of the Wastewater Assessment Project is to assist the City as it initiates the proposed wastewater improvements on a city-wide basis; however, for Fiscal Year 2008-09, GSG will assist the City with the development and implementation of a recurring annual assessment to fund wastewater capital improvements in Service Areas 4 and 6 only. These special assessments will be collected on the tax bill in November of 2008 (Wastewater Assessments).

The City also retained Nabors, Giblin & Nickerson, P.A. (NG&N) to provide legal guidance on the Wastewater Assessment Project. Other members of the project team include the finance and accounting firm of Bishop, Rosasco & Co. and the engineering firm of Weiler Engineering, Inc. – both firms provided extensive information for this project.

The objective of this project was to develop non-ad valorem assessments based on public policy set forth by the City's elected officials within the constraints of readily available data and case law precedent. To accomplish this objective, GSG has focused on the following tasks:

- Provision of implementation services aimed at developing legally defensible methods of apportionment conducive to use with the City's ad valorem tax roll database;
- Development of the implementation documentation for the annual collection method which meets all case law and statutory requirements; and
- Development of an assessment roll conducive to collecting the annual assessments and capable of being efficiently updated and used in subsequent years.

The proposed workplan was designed to develop the following deliverables during this project:

- An Assessment Memorandum which provides (a) the assessment cost calculations, (b) the description of the apportionment methodology, and (c) an implementation schedule;
- All implementing resolutions for the annual assessment program;
- The statutorily required notice and billing documentation required for utilization of the tax bill collection method for the annual assessment program;
- Billing algorithms necessary to calculate the wastewater assessments pursuant to the approved methodologies;
- The final wastewater assessment rates; and

- An assessment roll in an electronic format capable of merging with the City's real property assessment roll in conformity with the requirements of the utilization of the tax bill collection method for Fiscal Year 2008-09.

This document is the Assessment Memorandum, which is one of the project deliverables specified in the scope of services between the City and GSG. The Assessment Memorandum will identify the proposed wastewater collection and treatment improvements, describe the benefit areas, provide a description of the apportionment methodology including all underlying assumptions, assessment rate calculations and an implementation schedule in conformance with the Uniform Method of collection.

Background

In 1999, the Legislature passed the Laws of Florida Chapter 99-935, 2010 Wastewater Treatment Standards for the entire Monroe County that includes the following provisions:

- Applies to all sewage treatment, reuse, and disposal facilities and all onsite sewage treatment and disposal systems in Monroe County.
- Prohibits new or expanded discharges into surface waters.
- Requires elimination of existing surface water discharges before July 1, 2006.
- Requires existing sewage facilities to cease discharge or comply with new advanced wastewater treatment standards by July 1, 2010.
- Requires new or expanded sewage facilities to comply with new advanced wastewater treatment standards.

In April 2000, the City of Marathon City Council passed a resolution requesting the Florida Keys Aqueduct Authority (FKAA) to develop the wastewater system and issue a Wastewater Request for Proposals (RFP) as soon as possible. The City and the FKAA entered into an Interlocal Agreement for FKAA to develop a wastewater system and issue a Wastewater RFP for Marathon in March 2001. In June 2002, the City Council passed a mandatory hookup ordinance for the Little Venice area and subsequent City wastewater systems and in August 2002, the City provided \$1.66 million in State funds to the FKAA for the Little Venice hookup fees. The City adopted a Municipal Service Taxing Unit (MSTU) to provide wastewater design and development funding in December 2002.

The original RFP for the design build of the Marathon central sewer system issued by the FKAA in October 2004 resulted in two qualified proposals; however, the number one ranked firm's bid was approximately \$180 million (almost twice the bid expected by the City/FKAA) and the City determined that it needed to examine alternatives to a centralized wastewater treatment and collection system.

The subsequent Request for Qualifications (RFQ) for wastewater engineering to design a cost effective and practical wastewater treatment solution for the City resulted in an agreement with Weiler Engineering for the design of the Marathon wastewater treatment project in July 2005. The City also entered into an Interlocal Agreement with the FKAA for the City to take over wastewater implementation in August 2005.

As a result of the project design, seven service areas (Wastewater Service Areas) were identified as follows:

- Service Area 1: This area is located on Knight's Key near the east end of the seven mile bridge.
- Service Area 2: This area is located on Boot Key.
- Service Area 3: This service area encompasses the area from 11th through 39th Streets on both ocean and gulf sides.
- Service Area 4: The boundaries for Area 4 are 39th Street through 60th Street including Sombrero Beach Road and Sombrero Boulevard.

- Service Area 5: This area extends from 60th Street to Vaca Cut on both the ocean and gulf sides. A portion of this area is already served by the Little Venice AWWTP.
- Service Area 6: The boundaries of this service area are the east end of Vaca Cut to Coco Plum Drive.
- Service Area 7: This area covers east from Coco Plum drive to Tom's Harbor Bridge including all of Grassy Key.

In November 2006, City staff presented a "split charge" methodology for apportioning the wastewater costs that included the transmission component with the collection costs, to be charged per connection. This method was revised in January 2007, and the transmission component was included with the treatment costs to be charged based on wastewater flow estimations using Equivalent Dwelling Units (EDUs).

In July 2007, further discussion of the methodology produced preliminary policy direction regarding the assessment of vacant (unimproved) lots and the use of other City funds to reduce the costs. In August 2007, based on the direction at the July 2007 Council meeting, City staff updated the projections for the system development charges under various methodologies and received confirmation of the direction to use a "split charge method."

Council provided additional direction on the assignment of connections and EDUs for various property uses in January 2008, and in March 2008 provided final direction that Service Areas 4 and 6 would be included in the Fiscal Year 2008-09 assessment program. The results of these policy decisions are presented in this Assessment Memorandum.

Objectives

The City retained GSG to develop a special assessment program capable of funding the costs associated with providing the wastewater collection and treatment improvements. The proposed special assessment would be collected using the ad valorem collection procedures provided in section 197.3632, Florida Statutes (Uniform Method) commencing Fiscal Year 2008-09.

The Uniform Method requires the use of data available on the ad valorem tax roll. Accordingly, the challenge for the City is to develop a non-ad valorem assessment program which uses property information that is or will be on the ad valorem tax roll. To this end, GSG has been charged to fully cost the proposed improvements, to develop a fair and reasonable apportionment methodology for such assessable costs and determine assessment rates and parcel classifications that are accurate, fair and reasonable.

The capital improvement non-ad valorem assessments are required to meet the Florida case law requirements for a valid special assessment. These requirements are:

- The services or facilities provided must provide a special benefit to the property being assessed; and,
- The costs assessed must be fairly and reasonably apportioned among the properties that receive the special benefit.

The objectives of this Wastewater Assessment Project were to:

- Provide an inventory of the improvements to be provided.
- Determine the full costs of providing the proposed wastewater collection and treatment improvements.
- Review such final cost determination with the City staff to confirm that all elements provide the requisite special benefit to the assessed property.
- Determine the anticipated relative benefit derived by the affected properties within the Wastewater Service Areas from the construction of the improvements.
- Recommend the fair and reasonable apportionment of assessable costs among the benefited parcels.
- Calculate assessment rates for the assessment program.
- Ascertain that the assessment rates and parcel classifications recommended conform to the statutory requirements of the Uniform Method.

Assessment Methodology

GSG performed the following tasks in accomplishing the project objectives:

- Undertook extensive data collection and a detailed research process to identify the existing and proposed improvements;
- Conducted extensive interviews with City staff and other City consultants to identify all proposed construction costs; and,
- Distributed the revenue requirement to the benefited properties based upon the recommended parcel apportionment to determine preliminary assessment rates for the annual recurring assessment program.

DESCRIPTION OF IMPROVEMENTS

The treatment and collection wastewater improvements will be constructed in the Wastewater Service Areas as depicted on the map provided as Attachment A. The capital costs for the entire Wastewater Assessment Project include the (1) engineering services, (2) construction costs, (3) land acquisition costs and (4) administration and professional services. Table 1 illustrates the capital costs for the Wastewater Assessment Project.

Table 1
Capital Costs of Wastewater Assessment Project

Engineering		
Study & Report	\$331,024	
Design (Includes support to bid award)	\$3,517,917	
Construction Management	\$3,305,581	
Post Construction & Startup	\$78,229	
GIS Assets Mapping	\$661,451	
Subtotal Engineering	\$7,894,202	
Construction	\$73,018,659	<i>Includes 3% contingency</i>
Land Acquisition	\$3,669,443	
Administration/Professional Services	\$1,203,357	
Total	\$85,785,650	

Source: City of Marathon

Based on the direction of the City Council, Table 2 shows the project cost allocation between the collection system and treatment/transmission system costs for the entire Wastewater Assessment Project.

Table 2
Project Cost Allocation

	Total	Collection 48%	Treatment/Transmission 52%
Total Project Costs	\$85,785,650	\$41,177,112	\$44,608,538
Less			
Project Funded from Infrastructure Funds	(12,854,331)	(12,854,331)	
Project Funded from MSTU	(2,808,000)	(2,808,000)	
Project Funded from Grants	(10,316,800)	(10,316,800)	
Project Funded from Monthly Rates	(10,500,000)	(10,500,000)	
Net Project Costs	\$49,306,519	\$4,697,981	44,608,538
Less: Excess Capacity Costs	(219,865)		(219,865)
Project Costs for Existing Capacity	\$49,086,654	\$4,697,981	\$44,388,673
Proportional Cost Allocation		9.57%	90.43%

Source: City Finance Department

Excess plant capacity was estimated by determining the plant capacity for existing customers and subtracting that capacity from the designed plant capacity. The existing customer plant capacity was estimated by multiplying the number of existing EDUs by the gallons per day per EDU.

ASSESSABLE COST CALCULATIONS

It is assumed that the wastewater construction costs will be financed by the City over a period of 20 years. Based on the engineering costs and cost allocations, an estimate of the financing inputs is provided in Table 3 for the Wastewater Assessment Project.

Table 3
City of Marathon Financing Inputs

Item	Based On	Amount
Total Construction Costs		\$49,086,654
GSG start up costs	Included in construction costs	\$0
First Class Notices	\$1.28 per parcel	\$8,047
Contingency	Included in construction costs	\$0
Debt Service Reserve Fund	6 months of debt service	\$2,038,202
Capitalized Interest	Based on project completion Dec 2010	\$3,398,000
Cost of Issuance	Estimated	\$1,225,000
Underwriter's Discount	N/A	\$0
Rounding		\$96
Total Loan		\$55,756,000

Source: City Finance Department

The financing inputs provided in Table 3 are based on the following assumptions:

- 20 year level debt service.
- 4.0% blended interest rate.
- Two debt service payments per year.
- Capitalized interest (assumed on “draw-down” basis through December 2010) is included.
- The debt service reserve fund is based on six months of debt service.
- No additional contingency.
- First class notices are the costs associated with the property owner notices required by Florida Statutes to be sent by first class mail and are based on a cost of \$1.28 per parcel.

SPECIAL BENEFIT ASSUMPTIONS

The following assumption supports a finding that the wastewater collection system and treatment system improvements provided by the Wastewater Assessment Project provide a special benefit to the assessed parcels.

The wastewater improvements possess a logical relationship to the use and enjoyment of the assessed property located within the Wastewater Service Areas by providing access to wastewater services. The proposed wastewater improvements protect and enhance the value and integrity of assessed property within the Wastewater Service Areas by promoting health, welfare, convenience and safety for all assessed property owners in the Wastewater Service Areas.

From this analysis, it was concluded that the proposed wastewater improvements enhance and strengthen the relationship of such improvements to the use and enjoyment of the assessed parcels and ultimately, the property values within the Wastewater Service Areas. However, GSG did not attempt to quantify such an impact.

APPORTIONMENT METHODOLOGY

All parcels within the Wastewater Service Areas benefit from the wastewater collection system and treatment system improvements. The proposed method of apportionment of the costs among the parcels in the Wastewater Service Areas will be bifurcated for each improvement. The apportionment methodology for the wastewater collection system will be based upon the number of wastewater connections assigned to the parcels. The apportionment methodology for the wastewater treatment system will be based on the number of EDUs assigned to the parcels. The EDU quantifies each parcel's enhanced benefit of use derived from the available access to wastewater.

ASSIGNMENT OF EDUS AND WASTEWATER CONNECTIONS

Using information from the Florida Keys Aqueduct Authority (FKAA) billing records for water use in the Florida Keys, the volume of potable water consumed during the peak three months by an average single family residence has been determined to be 167 gallons per day. Therefore, an Equivalent Dwelling Unit, or EDU, was assigned to every single family residential dwelling unit. This average was also used to assign EDUs to all other properties based on their FKAA billing records for water use.

Table 4 provides a summary of the rules used to assign EDUs and wastewater connections to property use categories.

Table 4
Assignment of EDUs and Wastewater Connections

Description	DOR Codes	**EDUs	Connections
Single Family Residential	0100, 0200, 0700	1 per dwelling unit	1 per parcel
Residential Condos / Timeshares	0400, 0401, 0500, 0900	1 per dwelling unit	1 per physical connection/number of DU
Mulri-Family < 10 Units Single Parcel	0800	1 per dwelling unit	1 per physical connection (RE parcel)
Apartments (1 RE with >9 Units)	0300	*Flow/167 GPD	1 per physical connection
Dockominiums (multiple RE parcels)	0400	*Flow/167 GPD/number of parcels	1 per physical connection/number of RE parcels
Marinas	2700	***Flow/167 GPD	1 per physical connection
Commercial Condos	0400	*Flow/167 GPD/number of parcels	1 per physical connection/number of RE parcels
Mobile Home Parks (single RE parcel)	2800	*Flow/167 GPD	1 per physical connection
Mobile Home Parks (multiple RE parcels)	2800	*Flow/167 GPD/number of parcels	1 per physical connection/number of RE parcels
RV parks (single RE parcel)	3600	*Flow/167 GPD	1 per physical connection
RV parks (multiple RE parcels)	3600	*Flow/167 GPD/number of parcels	1 per physical connection/number of RE parcels
Non-Residential	0600, 1100, 1300 - 2700, 2900 - 3500, 3700 - 3900, 4100 - 4900, 7100 - 7900	*Flow/167 GPD	1 per physical connection
Mixed Use Properties (Same Calc as Non-Res)	0600, 1100, 1200, 1300 - 2700, 2900 - 3500, 3700 - 3900, 4100 - 5000, 7100 - 7900	*Flow/167 GPD	1 per physical connection
Government Properties - IMPROVED ONLY	8100 - 9000	*Flow/167 GPD	1 per physical connection
Vacant Properties	0000, 1000, 4000, 7000	1 per RE parcel	1 per RE parcel
Not Charged	All ROGO properties below Tier 3, All wetlands, 5100 - 6900, 8000, 9000 - 9900	N/A	N/A

Source: Monroe County Ad Valorem Tax Roll

* Flow = Highest 3-concurrent-month average daily flow over 3 year period

** EDU rounded up to 1 decimal place

*** Actual use estimated/assigned by engineer

Table 5 summarizes the number of accounts/connections and EDUs for the Wastewater Service Areas.

Table 5
Number of Connections and EDUs

Service Area	Total EDUs	Total Connections
1	123	39
2	3	3
3	2,034	554
4	2,568	1,091
5	2,359	1,570
6	1,209	453
7	1,188	773
Total	9,485	4,483

Source: Monroe County Ad Valorem Tax Roll

Under the assessment methodology described, project costs were determined for the proposed treatment system and collection system improvements and were allocated to each of the parcels based on the number of EDUs and connections respectively.

PREPAYMENT OF ASSESSMENTS

In a typical assessment program, property owners are allowed to prepay their assessment amounts prior to financing to avoid additional financing costs and are provided additional prepayment opportunities at any time after the money has been borrowed, subject to financing costs. Accordingly, the following describes the prepayment options available under the Wastewater Assessment Project:

Prior to Borrowing Money: For the Wastewater Assessment Project, an "initial prepayment amount" for each parcel will be computed by dividing the project costs by the total number of billing units within the Wastewater Service Areas. Each property owner will be given the opportunity to prepay the assessment at this rate prior to the date on which the City issues bonds or borrows money and incurs any financing cost. Amounts received by the City from prepayments will be used to pay the construction costs and decrease the amount of money to be borrowed. All initial prepayment amounts must be paid in full – partial payments will not be accepted.

Following the Borrowing of Money: For the Wastewater Assessment Project, once the money has been borrowed, the initial prepayment amount will be increased proportionally based on the costs related to financing the borrowed money, for all remaining property, so that the aggregate "adjusted prepayment amount" is equal to the total amount of money borrowed plus any financing costs. The adjusted prepayment amount will be reduced annually to reflect the principal component of each annual assessment payment. Property owners will be entitled at any time to prepay the balance of the remaining assessment at this rate. All adjusted prepayment amounts must be paid in full – partial payments will not be accepted.

Table 6 provides the initial prepayment amounts if a property owner chooses to prepay the proposed capital improvements assessment in full without financing costs.

Table 6
Initial Prepayment Amounts

Item	Treatment/Transmission (EDUs)	Collection (Connections)	Total
Capital Costs (Includes Construction and Mailing Costs)	\$44,395,950	\$4,698,751	\$49,094,701
Number of Billing Units	9,485	4,483	
Initial Prepayment/Unit	\$4,681	\$1,049	\$5,730

Source: Financing Assumptions

PRELIMINARY ANNUAL ASSESSMENT RATES

The annual assessment for each parcel of property will include its share (based upon its relative percentage of the remaining aggregate prepayment amount) of the principal and interest on the funds financed and the City's annual collection cost for the assessments. An amount will also be added to cover the statutory discount applicable to early payment of ad valorem taxes and special assessments. After payment of the collection cost, all remaining amounts received by the City from proceeds of the assessment will be applied to the payment of principal and interest on the borrowed funds.

Table 7 provides the annual assessment amounts per EDU and connection. The rates are based on the following assumptions:

- The total construction costs of \$44,388,673 for the treatment/transmission system and \$4,697,981 for the collection system.
- The annual debt service amount is approximately \$4,076,405. Appendix B provides the debt service schedule.
- Assessment Administration costs include the costs for the annual maintenance and update of the assessment roll. These costs are reimbursable through the assessment program and are estimated at \$15,000 per year.
- Tax Collector costs are the costs for the City to bill and collect the assessments using the tax bills mailed annually around November 1st by the Monroe County Tax Collector and are estimated at two percent of the annual assessment revenue.
- Statutory Discount reflects a four percent reserve for the under-collection of assessments due to the discount on annual property tax bills allowed for property owners that pay prior to March 1st and is estimated at four percent of the annual assessment revenue.

Table 7
Annual Assessment Rates

Item	Amount	Treatment/Transmission (EDUs)	Collection (Connections)	Total
Annual Debt Service	\$4,076,405	\$3,686,260	\$390,144	
Assessment Administration	\$15,000	\$13,564	\$1,436	
Tax Collector Costs	\$83,498	\$75,507	\$7,991	
Statutory Discount	\$173,954	\$157,305	\$16,649	
Total Annual Assessment Amount	\$4,348,857	\$3,932,637	\$416,220	
Number of Units		9,485	4,483	
Annual Assessment Amount/Unit		\$415	\$93	\$508

Source: Financing Assumptions

REMAINING ISSUES

GSG has identified the following issues that require further consideration with respect to the preliminary rates that are developed and presented in this Assessment Memorandum.

Issue 1: Data verification and appeals process

A majority of the information used for the development of the billing units for the Wastewater Assessment Project was developed from the information on the ad valorem tax roll maintained by the Monroe County Property Appraiser's office and the water usage records maintained by FCAA. While the assignment of billing units was reviewed by the City staff and engineer, there may be some properties that will require further field work verification. In addition, there will be provisions for an appeals process in the event that a property owner disputes the billing units assigned to a property. Any major reductions in the billing units from the data verification or appeals process may result in modifications to the proforma assessment rates provided within this Assessment Memorandum.

Issue 2: Unity of Title

The assignment of EDUs and connections was conducted based on the rules provided in Table 4 and on a tax parcel basis. In the event that a property owner owns more than one tax parcel and requests that the multiple parcels be considered as a single tax parcel, a unity of title document can be executed by the property owner and the billing units would be assigned on a single tax parcel basis. Certain provisions within the unity of title may include that no portion of the property would be sold, transferred, devised or assigned separately, except in its entirety as one plot or parcel of land; and that this condition, restriction, and limitation would be deemed a covenant running with the land and would remain in full force and effect, and be binding upon the property owner, the property owner's heirs and assigns, until such time as the same may be released in writing by the City. The unity of title instrument would be recorded in the public records of Monroe County.

Issue 3: Imposition of Assessments on Unimproved (Vacant) Property

Typically, special assessments for wastewater improvements are imposed on improved and unimproved property because even the unimproved property benefits from the availability of wastewater service. Because of the Building Permit Allocation System (BPAS) effective in Monroe County, unimproved properties are restricted in their ability to improve (build on) their property; however, the City has to construct the

wastewater system capacity to serve the unimproved properties should they be allowed to develop. Therefore, the proposed special assessment program includes the unimproved properties in the Wastewater Service Areas, but only assigns one EDU and one connection to these properties. If the property improves and requires more than these minimum service levels, the City will collect the additional assessment amounts before granting the development rights.

It is important to note that the inclusion of these unimproved properties within the assessment program does not in and of itself grant the property owners the ability to improve their property.

Issue 4: Special Property Use Cases

There were several cases of special property uses that were discovered during the assignment of the billing units that required further review and evaluation as follows:

- Parcels with demolished buildings were treated like unimproved properties and assigned one connection and one EDU.
- Parcels with current development agreements will be reviewed to ensure that the assignment of billing units is consistent with any agreements.
- Parcels with vacant (unoccupied) buildings were assigned billing units based on their historical property use.
- Timeshares/Condo-tels were treated like residential condominiums and assigned billing units accordingly.

Issue 5: Collection of Assessments from Governmental Property

A special assessment can be imposed against governmental property to pay for the benefits that such property receives. However, as to each level of government, differing concepts of immunity and other statutory provisions or case law may prevent collection or frustrate special assessment imposition. In addition, Florida case law is clear that the payment of such assessments cannot be enforced by a lien against the public property. Rather, the enforcement remedy would be a judicial action to compel payment. A collateral issue in enforcing payment is the legislative authorization of the public agency to pay the charge or special assessment imposed. Thus, the law establishing the expenditure authority of the specific governmental or public agency or its appropriation discretion must be examined to determine whether the governmental unit has the authority to pay a charge or assessment for wastewater improvements provided by the City.

From a collection standpoint, each governmental unit will be sent a separate bill for the wastewater charge, but no attempt should be made to collect the special assessment using the Uniform Method.

The wastewater charge to be collected by a separate billing mechanism may be structured as a fee and the wastewater demand for all governmental property and for each owner will need to be analyzed.

Implementation Phase

The following section describes all of the steps required to implement and collect the proposed capital improvement special assessment on the ad valorem tax bill in Fiscal Year 2008-09 and thereafter. Many of these steps have already been completed by the City.

The City will be required to follow the statutory deadlines provided in section 197.3632, Florida Statutes. Following this section is a critical events schedule identifying specific dates for all significant remaining events for the City to comply with those prescribed by the City's master capital and maintenance wastewater assessment ordinance authorizing the imposition of the capital improvements special assessment.

To use the tax bill collection process, a local government must follow the strict procedures provided in section 197.3632, Florida Statutes (Uniform Method). A local government must initiate the process almost a year before it intends to begin using the Uniform Method to collect the assessments. The process begins with the passage of a resolution of intent prior to January 1 or, if the property appraiser, tax collector, and local government agree, March 1. The adoption of a resolution of intent does not obligate the local government to use the method or to impose a special assessment, but it is a prerequisite to using the Uniform Method.

The local government must publish notice of its intent to consider a resolution to use the Uniform Method weekly for four consecutive weeks prior to a public hearing on the matter. If the resolution is adopted, the governing board must send a copy of it to the property appraiser, the tax collector, and the Florida Department of Revenue by January 10 or, if the property appraiser, tax collector, and local government agree, March 10. The City must comply with this requirement by adopting a resolution of intent and timely notifying the Monroe County Property Appraiser, the Monroe County Tax Collector and the Florida Department of Revenue. The City completed this requirement by adopting a Resolution of Intent in December 2007.

Pursuant to the Capital and Maintenance Wastewater Assessment Ordinance, the City will be required to adopt an initial assessment resolution for Fiscal Year 2008-09. The initial assessment resolution will, among other things, briefly describe the capital improvement assessment program and the Service Areas, the method of apportionment, set a public hearing date for final consideration, and direct and authorize the mailed and published notifications to those property owners included on an initial assessment roll.

Upon adoption of the initial assessment resolution, the City will have made the tentative decision to move forward with the imposition of special assessments to fund the assessable cost calculations for the capital improvements project. After adopting the necessary implementing documentation, the local government must develop a computerized, non-ad valorem assessment roll that contains the basis and rate of the assessment and electronically applies it to each parcel subject to the assessment. The non-ad valorem assessment roll must utilize the parcel identification number and must be compatible with the ad valorem tax roll.

Statutory requirements provide that a capital improvement special assessment roll must be adopted at a public hearing by September 15 so the tax collector can merge it with the ad valorem tax roll and mail a single bill for the combined collection of assessments and ad valorem taxes. At least 20 days prior to the public hearing, the City must publish notice of the hearing in a newspaper of general circulation within the

City's boundaries and by individual first class United States mail to the owners of property subject to the assessment. The mailed and published notice is tentatively scheduled for July 1, 2008.

At the public hearing tentatively scheduled for July 22, 2008, the City will adopt a final assessment resolution which, among other things, will confirm the initial assessment resolution, articulate the rate of assessments, approve the assessment roll, direct and authorize the method of collection, and provide for a prepayment period for the assessed property owners. Prepayment notices will be mailed to all property owners on July 23 or 24, 2008 with instructions about the prepayment process which will require prepayments in full - no partial prepayments will be accepted. Because of the requirement to certify the assessment roll to the Monroe County Tax Collector by September 15, 2008, the prepayment period will commence on July 23, 2008 and will end on September 1, 2008. All parcels that have pre-paid by September 1, 2008 will be removed from the assessment roll certified to the Monroe County Tax Collector.

Once the assessment roll is certified by September 15 to the Monroe County Tax Collector to be collected along with ad valorem taxes, any minor modifications, corrections or errors must be made in accordance with the procedure applicable to the correction of errors on the tax roll, upon written direction from the City to the Monroe County Tax Collector.

Collection of the special assessments and ad valorem taxes begins in November. Failure to pay the assessments and taxes result in the issuance of a tax certificate and may result in the sale of a tax deed.

Each year the prepayment amounts are recalculated and reduced annually to reflect the principal component of each annual assessment payment. Property owners will be entitled at any time to prepay the balance of the remaining assessment based on these calculations.

CRITICAL EVENTS SCHEDULE

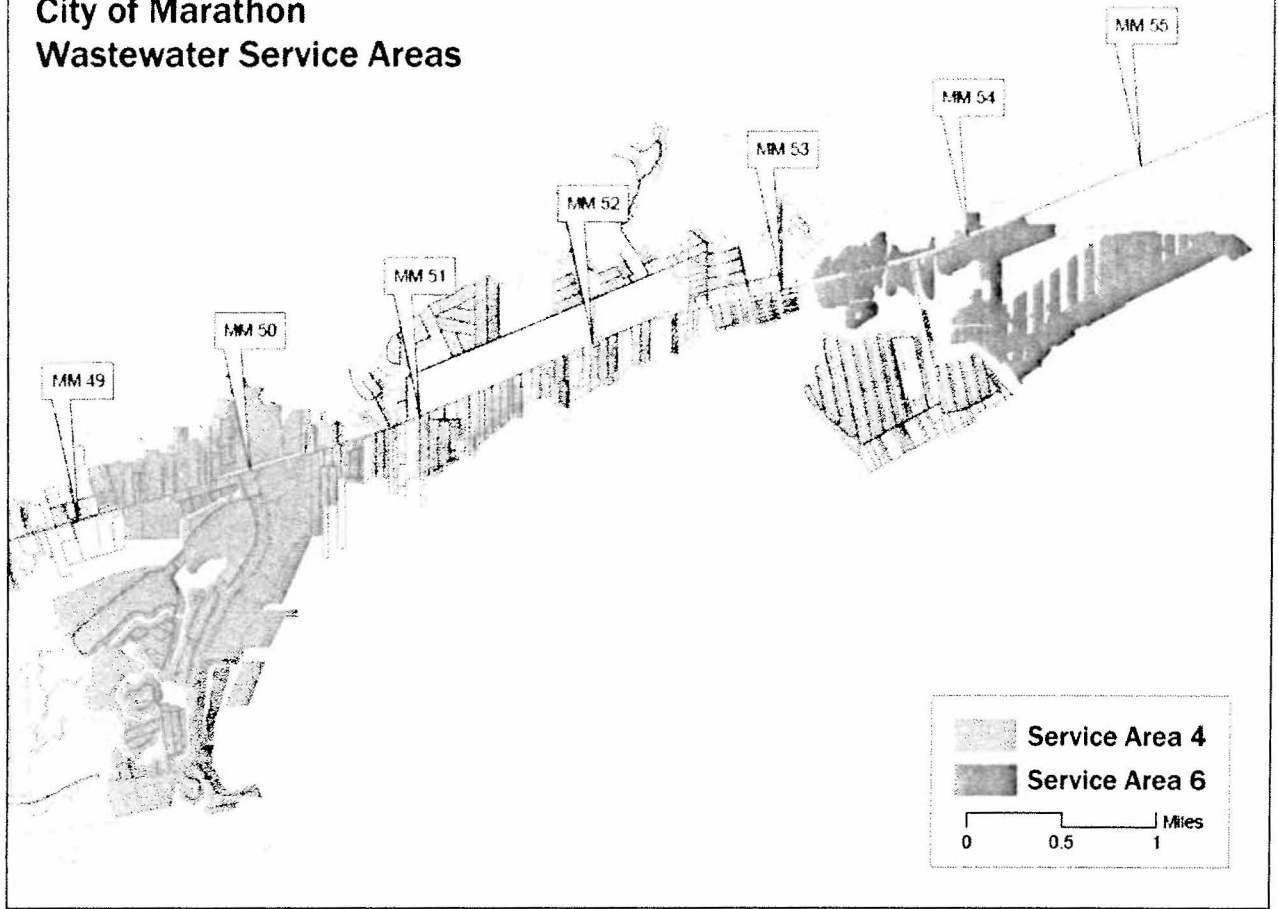
The following provides a general review related to the remaining critical events schedule:

Event	Date
City Council Provides Notice to Proceed with Implementation	June 5, 2008
City Council adopts Wastewater Initial Assessment Resolution	June 24, 2008
GSG sends Published Notice Reminder to City	June 25, 2008
GSG prints and stuffs Notices	June 25 - 30, 2008
City Advertises Public Hearing for Wastewater Program	July 1, 2008
GSG sends First Class Notices to Property Owners for Wastewater Program	July 1, 2008
Public Hearing for Final Assessment Resolution for Wastewater Program (Special Call)	July 22, 2008
Prepayment Period Starts	July 23, 2008
Prepayment Period Ends	September 1, 2008
GSG sends certified Non-Ad Valorem Assessment Roll for Wastewater to Monroe County Tax Collector	By September 15, 2008

Appendix A

MAP OF WASTEWATER SERVICE AREAS

City of Marathon Wastewater Service Areas



Appendix B

DEBT SERVICE SCHEDULE

Term Year	Fiscal Year	Interest	Outstanding	Principal	Interest	Total
		Rate	Principal			Debt Service
1	2008-2009	4.000%	\$55,755,999.62	\$923,082.27	\$1,115,119.99	\$2,038,202.26
2	2009-2010	4.000%	\$54,832,917.35	\$941,543.91	\$1,096,658.35	\$2,038,202.26
3	2009-2010	4.000%	\$53,891,373.44	\$960,374.79	\$1,077,827.47	\$2,038,202.26
4	2010-2011	4.000%	\$52,930,998.65	\$979,582.29	\$1,058,619.97	\$2,038,202.26
5	2010-2011	4.000%	\$51,951,416.36	\$999,173.93	\$1,039,028.33	\$2,038,202.26
6	2011-2012	4.000%	\$50,952,242.43	\$1,019,157.41	\$1,019,044.85	\$2,038,202.26
7	2011-2012	4.000%	\$49,933,085.02	\$1,039,540.56	\$998,661.70	\$2,038,202.26
8	2012-2013	4.000%	\$48,893,544.46	\$1,060,331.37	\$977,870.89	\$2,038,202.26
9	2012-2013	4.000%	\$47,833,213.08	\$1,081,538.00	\$956,664.26	\$2,038,202.26
10	2013-2014	4.000%	\$46,751,675.09	\$1,103,168.76	\$935,033.50	\$2,038,202.26
11	2013-2014	4.000%	\$45,648,506.33	\$1,125,232.13	\$912,970.13	\$2,038,202.26
12	2014-2015	4.000%	\$44,523,274.19	\$1,147,736.78	\$890,465.48	\$2,038,202.26
13	2014-2015	4.000%	\$43,375,537.42	\$1,170,691.51	\$867,510.75	\$2,038,202.26
14	2015-2016	4.000%	\$42,204,845.90	\$1,194,105.34	\$844,096.92	\$2,038,202.26
15	2015-2016	4.000%	\$41,010,740.56	\$1,217,987.45	\$820,214.81	\$2,038,202.26
16	2016-2017	4.000%	\$39,792,753.11	\$1,242,347.20	\$795,855.06	\$2,038,202.26
17	2016-2017	4.000%	\$38,550,405.92	\$1,267,194.14	\$771,008.12	\$2,038,202.26
18	2017-2018	4.000%	\$37,283,211.77	\$1,292,538.02	\$745,664.24	\$2,038,202.26
19	2017-2018	4.000%	\$35,990,673.75	\$1,318,388.79	\$719,813.48	\$2,038,202.26
20	2018-2019	4.000%	\$34,672,284.96	\$1,344,756.56	\$693,445.70	\$2,038,202.26
21	2018-2019	4.000%	\$33,327,528.40	\$1,371,651.69	\$666,550.57	\$2,038,202.26
22	2019-2020	4.000%	\$31,955,876.71	\$1,399,084.73	\$639,117.53	\$2,038,202.26
23	2019-2020	4.000%	\$30,556,791.98	\$1,427,066.42	\$611,135.84	\$2,038,202.26
24	2020-2021	4.000%	\$29,129,725.56	\$1,455,607.75	\$582,594.51	\$2,038,202.26
25	2020-2021	4.000%	\$27,674,117.81	\$1,484,719.90	\$553,482.36	\$2,038,202.26
26	2021-2022	4.000%	\$26,189,397.91	\$1,514,414.30	\$523,787.96	\$2,038,202.26
27	2021-2022	4.000%	\$24,674,983.61	\$1,544,702.59	\$493,499.67	\$2,038,202.26
28	2022-2023	4.000%	\$23,130,281.02	\$1,575,596.64	\$462,605.62	\$2,038,202.26
29	2022-2023	4.000%	\$21,554,684.38	\$1,607,108.57	\$431,093.69	\$2,038,202.26
30	2023-2024	4.000%	\$19,947,575.81	\$1,639,250.74	\$398,951.52	\$2,038,202.26
31	2023-2024	4.000%	\$18,308,325.06	\$1,672,035.76	\$366,166.50	\$2,038,202.26
32	2024-2025	4.000%	\$16,636,289.30	\$1,705,476.47	\$332,725.79	\$2,038,202.26
33	2024-2025	4.000%	\$14,930,812.83	\$1,739,586.00	\$298,616.26	\$2,038,202.26
34	2025-2026	4.000%	\$13,191,226.83	\$1,774,377.72	\$263,824.54	\$2,038,202.26
35	2025-2026	4.000%	\$11,416,849.10	\$1,809,865.28	\$228,336.98	\$2,038,202.26
36	2026-2027	4.000%	\$9,606,983.82	\$1,846,062.58	\$192,139.68	\$2,038,202.26
37	2026-2027	4.000%	\$7,760,921.24	\$1,882,983.84	\$155,218.42	\$2,038,202.26
38	2027-2028	4.000%	\$5,877,937.40	\$1,920,643.51	\$117,558.75	\$2,038,202.26
39	2027-2028	4.000%	\$3,957,293.89	\$1,959,056.38	\$79,145.88	\$2,038,202.26
40	2028-2029	4.000%	\$1,998,237.51	\$1,998,237.51	\$39,964.75	\$2,038,202.26

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