CITY OF MARATHON, FLORIDA

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

ADOPTED JUNE 24, 2008

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RESOLUTION NO. 2008-96

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; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENTS AND THE METHOD OF THEIR COLLECTION; DIRECTING THE PROVISION OF NOTICE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Marathon, Florida (the "City"), has enacted Article IV of Chapter 24 of the Marathon City Code (the "Code"), which authorizes the imposition of Wastewater Service Assessments for wastewater collection and treatment services, facilities or programs against certain Assessable Property within the City;

WHEREAS, the imposition of a Wastewater Service Assessment for Wastewater collection and treatment services, facilities and programs is an equitable and efficient method of allocating and apportioning Wastewater Costs among parcels of Assessable Property located in the City; and

WHEREAS, the City desires to initiate an annual Wastewater assessment program within the City, using the tax bill collection method for the Fiscal Year beginning on October 1, 2008.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARATHON, FLORIDA, AS FOLLOWS:

ARTICLE I

DEFINITIONS AND CONSTRUCTION

SECTION 1.01.   DEFINITIONS.   This resolution constitutes the Initial Assessment Resolution as defined in the Code.   All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Code.   Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.   As used in this Initial Assessment Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"**Adjusted Prepayment Amount**" means (A) the amount required to prepay the Assessment for each Real Estate Parcel located in the Assessment Area (1) following issuance of any Temporary Original Obligations as computed pursuant to Section 3.03(B) hereof and revised annually pursuant to Section 3.04(I) hereof, (2) following the issuance of the Permanent Original Obligations, as computed pursuant Section 3.03(C) hereof and revised annually pursuant to Section 3.04(I) hereof, and (3) following issuance of any Refunding Obligations, as computed pursuant to Section 3.03(D) hereof and revised annually pursuant to Section 3.04(I) hereof; and (B) the comparable prepayment amounts computed and revised for each Real Estate Parcel against which a special assessment has been imposed to finance other Local Improvements, if any, funded from proceeds of the Obligations.

"**Annual Debt Service Component**" means the amount computed for each Real Estate Parcel pursuant to Section 3.04(E) hereof.

"**Annual Debt Service Factor**" means the factor computed pursuant to Section 3.04(D) hereof.

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"Assessment" means an annual special assessment imposed against developed or developable properties located within the Assessment Area to fund the Project Cost of Wastewater Collection and Treatment Facilities to serve the Assessment Area and related expenses, computed in the manner described in Section 3.04 hereof.

"Assessment Area" means collectively Service Area 4 and Service Area 6, as more particularly described in Section 3.01 and Appendix C.

"Assessment Period" means the time period estimated by the City during which Assessments are imposed for any portion of the Obligations that remain outstanding unless otherwise prepaid pursuant to Sections 3.05, 3.06 or 3.07 hereof. The Assessment Period shall be set by the Council at or following the public hearing established in Section 2.03 hereof.

"Assessment Roll" means a non-ad valorem assessment roll relating to the Project Cost of the Wastewater Collection and Treatment Facilities to serve the Assessment Area and related expenses.

"Building" means any structure, whether temporary or permanent, built for support, shelter or enclosure of persons, chattel, or property of any kind, including mobile homes.

"Capital Cost" means all or any portion of the expenses that are properly attributable to the acquisition, design, construction, and installation (including demolition, environmental mitigation and relocation) of the Wastewater Collection and Treatment Facilities and imposition of the Assessments under generally accepted accounting principles, and including reimbursement to the City for any funds advanced for Capital Cost and interest on any interfund or intrafund loan for such purposes.

"City" means the City of Marathon, a Florida municipal corporation.

"City Engineer" means the engineer employed by the City to provide engineering services on the design and construction of the Wastewater Collection and Treatment Facilities.

"City Manager" means the chief executive officer of the City, or such person's designee.

"Collection Cost" means all or any portion of the estimated cost to be incurred by the City during any Fiscal Year in connection with the collection of Assessments.

"Collection Cost Component" means the amount computed for each Real Estate Parcel pursuant to Section 3.04(F) hereof.

"Condominium Property" means those Real Estate Parcels within the Assessment Area assigned a DOR Code of 0400, 0401, 0500, or 0900 in the DOR Codes specified in Appendix D and are located within a condominium community created by a declaration of condominium pursuant to Chapter 718, Florida Statutes.

"Connection" means the expected number of individual service hook-ups each Real Estate Parcel will have to the Wastewater Collection Facilities as determined by the City Engineer. Connections will be the standard unit used in calculating the Assessments for the Wastewater Collection Facilities, as determined for each Real Estate Parcel in accordance with Section 3.02 hereof.

"Debt Service Amount" means the amount computed pursuant to Section 3.04(A) hereof.

"DOR Code" means a property use code established in Rule 12D-8.008, Florida Administrative Code, assigned by the Property Appraiser to Real Estate Parcels within the City, attached hereto as Appendix D.

"Dwelling Unit" means (1) a Building, or a portion thereof, available to be used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

"EDU" means "equivalent dwelling unit," the standard unit to be used in calculating the Assessments for the Wastewater Treatment Facilities, as determined for each Real Estate Parcel in accordance with Section 3.02 hereof. One EDU is equal to the expected wastewater generation per single family Dwelling Unit based upon a potable water usage of 167 gallons per day.

"Final Assessment Resolution" means the resolution described in Section 24-101 of the Code that imposes Assessments within the Assessment Area.

"Fiscal Year" means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the City.

"Funding Agreement" means the agreement pursuant to which the City agrees to deliver the Obligations against payment therefor by the purchaser or underwriter of such Obligations.

"General Property" means all developed or developable property within the Assessment Area other than Residential Property, Condominium Property, Recreational Vehicle Park Property, and Vacant Property.

"**Government Property**" means property owned by the United States of America or any agency thereof, the State of Florida or any agency thereof, a county, a special district or a municipal corporation.

"**Initial Prepayment Amount**" means the amount computed pursuant Section 3.03(A) hereof for each Real Estate Parcel located in the Assessment Area to prepay the Assessment prior to issuance of the Original Obligations.

"**Modified Debt Service Amount**" means the amount computed pursuant to Section 3.04(C) hereof.

"**Non-Residential Condominiums**" means those Real Estate Parcels within the Assessment Area classified as Condominium Property that do not contain Dwelling Units.

"**Obligations**" means Original Obligations or Refunding Obligations.

"**Original Obligations**" means Temporary Original Obligations and Permanent Original Obligations.

"**Pass-Through Obligations**" means internal loans between certain funds of the City used to initially finance Local Improvements and designated as such by the City, the repayment of which is secured, in whole or in part, by proceeds of the Assessments and which the City subsequently pledges the proceeds of the internal loans, in whole or in part, to a series of bonds or other evidence of indebtedness.

"**Permanent Original Obligations**" means notes, bonds or other evidence of indebtedness, in whole or in part, secured by proceeds of the Assessments that are issued to refinance any Temporary Original Obligations and finance any remaining Project Costs.

"Prepayment Modification Factor" means the factor computed pursuant to Section 3.04(B) hereof.

"Proforma Obligations" means a proforma of the Permanent Original Obligations prepared by the City or its financial advisor utilizing the following assumptions: (A) the principal amount of the Permanent Original Obligations is sufficient to fund (1) the Project Cost of the Wastewater Collection and Treatment Facilities, (2) payment of the estimated Transaction Cost for the Permanent Original Obligations, (3) amounts to be deposited in any reserve account established for the Permanent Original Obligations, and (4) any other amounts deemed necessary by the City or its financial advisor, related to the Wastewater Collection and Treatment Facilities; (B) the Permanent Original Obligations are payable in substantially equal annual payments over the Assessment Period from their date of issuance; and (C) the Permanent Original Obligations bear interest at rates that, in the reasonable judgment of the City or its financial advisor (taking into consideration possible interest rate fluctuations between the date on which such proforma is prepared and the estimated date for issuance of the Permanent Original Obligations), may be available on the estimated issuance date for the Permanent Original Obligations.

"Project Cost" means (A) the Capital Cost of the Wastewater Collection and Treatment Facilities, (B) the Transaction Cost associated with the Obligations attributable to the Wastewater Collection and Treatment Facilities, (C) interest accruing on such Obligations for such period of time as the City deems appropriate, (D) the debt service reserve fund or account, if any, established for the Obligations attributable to the

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Wastewater Collection and Treatment Facilities, and (E) any other costs or expenses related thereto.

"Property Appraiser" means the Monroe County Property Appraiser.

"Real Estate Parcel" means a parcel of property to which the Property Appraiser has assigned a distinct ad valorem property tax identification number on which a building can or has been constructed or sited in accordance with applicable laws or regulations, after giving effect to any (1) recorded Unity of Title or (2) further subdivision of any of the numbered lots or parcels as described in any deed or other muniment of title recorded in the public records of Monroe County as of the date of the Final Assessment Resolution.

"Recreational Vehicle Park Property" means those Real Estate Parcels within the Assessment Area assigned a DOR Code of 3600 in the DOR Codes specified in Appendix D.

"Refunding Obligations" means a series of bonds or other evidence of indebtedness issued by the City to refund all or any portion of the Permanent Original Obligations or any indebtedness issued to refinance the Permanent Original Obligations; provided, however, Refunding Obligations shall not include Pass-Through Obligations.

"Residential Condominium" means those Real Estate Parcels within the Assessment Area classified as Condominium Property that contain Dwelling Units.

"Residential Property" means those Real Estate Parcels within the Assessment Area assigned a DOR Code of 0100, 0200, 0700, or 0800 in the DOR Codes specified in Appendix D.

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"Service Area 4" means those properties within the City located on Vaca Key (central), including both ocean side and bayside from 39th Street through 60th Street as well as all of the Sombrero area, as more particularly described in Appendix C hereto.

"Service Area 6" means those properties within the City located on Fat Deer Key (west), including both ocean side and bayside from Vaca Cut to Coco Plum and down Coco Plum Drive to its end, as more particularly described in Appendix C hereto.

"State" means the State of Florida.

"Statutory Discount Amount" means the amount computed for each Real Estate Parcel pursuant to Section 3.04(G) hereof.

"Tax Roll" means the real property ad valorem tax assessment roll maintained by the Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

"Temporary Original Obligations" means that portion of the Pass-Through Obligations or any other similar short-term finance program, incurred by the City to (A) finance the Project Cost of the Wastewater Collection and Treatment Facilities on an interim basis, and (B) finance the payment of any Transaction Cost, if any, for the issuance of the Temporary Original Obligations.

"Transaction Cost" means the costs, fees and expenses incurred by the City in connection with the issuance and sale of any series of Obligations, including but not limited to (A) rating agency and other financing fees; (B) the fees and disbursements of bond counsel and disclosure counsel, if any; (C) the underwriters' discount; (D) the fees and disbursements of the City's financial advisor; (E) the costs of preparing and printing the Obligations, the preliminary official statement, the final official statement, and all other documentation supporting issuance of the Obligations; (F) the fees payable in

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respect of any municipal bond insurance policy; (G) administrative, development, credit review, and all other fees associated with any pooled commercial paper or similar interim financing program; and (H) any other costs of a similar nature incurred in connection with issuance of such Obligations.

"**Uniform Assessment Collection Act**" means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

"**Unity of Title**" means a condition, restriction, and limitation that a property owner of two or more contiguous Real Estate Parcels voluntarily imposes on said Real Estate Parcels pursuant to Section 3.08 herein to legally condition, restrict, and limit the use of said Real Estate Parcels as a covenant running with the land so that such property will be considered one Real Estate Parcel for purposes of the Assessment.

"**Vacant Property**" means those developable, but unimproved Real Estate Parcels within the Assessment Area assigned a DOR Code of 0000, 1000, 4000, 0401, or 7000 in the DOR Codes specified in Appendix D.

"**Wastewater Collection and Treatment Facilities**" means, collectively, the Wastewater Collection Facilities and the Wastewater Treatment Facilities.

"**Wastewater Collection Facilities**" means the pipes, mains, pumping stations and other facilities required for the City to provide wastewater collection facilities to all Real Estate Parcels located in the Assessment Area, including approximately 103,000 feet of vacuum mains, 8,600 feet of forcemain, and 10,000 feet of reuse main.

"**Wastewater Treatment Facilities**" means the wastewater treatment plant and other facilities required for the City to provide wastewater treatment services to all Real Estate Parcels located in the Assessment Area, including a .400 MGD Advanced Wastewater Treatment Facility with a three train Sequence Batch Reactor and a .200 MGD Advanced Wastewater Treatment Facility with a three train Sequence Batch Reactor.

SECTION 1.02.   INTERPRETATION. Unless the context indicates otherwise, words importing 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 gender, unless the sense indicates otherwise.

SECTION 1.03.   LEGISLATIVE FINDINGS.   It is hereby ascertained, determined and declared that the Assessments provide a special benefit to property and are fairly and reasonably apportioned among all benefitted properties based upon the following legislative findings and based upon that certain report entitled Marathon Wastewater Assessment Program, June 2008, prepared by Government Services Groups, Inc., which is hereby incorporated herein by reference:

(A)   The City has enacted the Code to provide for the creation of assessment areas and authorize the imposition of Assessments to fund the construction of Local Improvements to serve the properties located therein.

(B)   The Wastewater Collection and Treatment Facilities constitute a Local Improvement, as defined in the Code, and enable the City to provide wastewater treatment service to Property located within the Assessment Area.

(C)   The existing on-site wastewater disposal systems utilized by the properties in the Assessment Area have been determined by the Florida Department of Environmental Protection to be a threat to the Florida Keys ecosystem, accordingly, it is necessary to install and provide central wastewater collection and treatment services to the properties in the Assessment Area.

(D)   Pursuant to 99-395, Laws of Florida, the Florida Legislature has mandated that all properties within the Assessment Area be transitioned to advanced wastewater treatment systems meeting prescribed requirements no later than 2010.

(E)   The City desires to create the Assessment Area to fund construction of the Wastewater Collection and Treatment Facilities which are necessary to provide central wastewater collection and treatment services to properties in the Assessment Area.

(F)   The construction of such Wastewater Collection and Treatment Facilities will provide a special benefit to the property located within the Assessment Area and will possess a logical relationship to the use and enjoyment of property by providing: (1) access to central Wastewater Collection and Treatment Facilities to the owners and occupants of property for the proper, safe, and cost effective treatment and disposal of wastewater generated on such property; (2) better, consistent and environmentally compliant service to owners and occupants; (3) the enhancement of environmentally responsible use and enjoyment of property, and (4) the protection of property values and the health and safety of the owners and occupants of property.

(G)   The Council hereby finds and determines that the Assessments to be imposed in accordance with this Resolution provide an equitable method of funding construction of the Wastewater Collection Facilities by fairly and reasonably allocating the cost to specially benefitted property based upon the number of Connections attributable to each Real Estate Parcel, as determined by examining the number of water connections on said Real Estate Parcel and assigning the same number of Connections for wastewater services to the Real Estate Parcel.

(H)   It is fair and reasonable to use Connections to apportion the Project Cost of the Wastewater Collection Facilities because the need for and size of the wastewater collection lines and other appurtenant facilities is driven by the existence of each individual connection.

(I)   The Council hereby finds and determines that the Assessments to be imposed in accordance with this Resolution provide an equitable method of funding construction of the Wastewater Treatment Facilities by fairly and reasonably allocating the cost to specially benefitted property based on the number of EDUs attributable to each Real Estate Parcel.

(J)   It is fair and reasonable to use EDUs to apportion the Project Cost of the Wastewater Treatment Facilities because the volume of wastewater treatment capacity needed to serve each Real Estate Parcel is driven by the amount of wastewater produced by the buildings on said Real Estate Parcel on an average day basis.

(K)   It is fair and reasonable to assign one (1) EDU and one (1) Connection to each Real Estate Parcel of Vacant Property because that is the most likely impact said property would have on the Wastewater Collection and Treatment Facilities and

additional EDUs or Connections required to serve the Vacant Property upon development will be recouped through system development fees.

(L) The Council hereby finds that each property within the Assessment Area will be benefited by the Wastewater Collection and Treatment Facilities in an amount not less than the Assessment imposed against such property, as computed in the manner set forth in this Resolution.

ARTICLE II

NOTICE AND PUBLIC HEARING

SECTION 2.01.   ESTIMATED CAPITAL COST AND PROJECT COST.

(A)   The estimated total Capital Cost for the Wastewater Collection and Treatment Facilities is $85,785,650.00. The City will contribute $36,479,131.00 in other legally available funds toward the Capital Cost of the Wastewater Collection and Treatment Facilities to cover the cost of the capacity within the Wastewater Collection and Treatment Facilities to serve City-owned property and to further buy-down the Capital Cost of the project. The remaining Capital Cost for the Wastewater Collection Facilities is $4,697,981.00. The remaining Capital Cost for the Wastewater Treatment Facilities is $44,386,673.00.

(B)   The estimated total Project Cost, after deducting the City's contributions, for the Wastewater Collection and Treatment Facilities is $49,086,654.00. The Project Cost of the Wastewater Collection and Treatment Facilities will be funded through the imposition of Assessments against property located in the Assessment Area in the manner set forth in Article III hereof.

SECTION 2.02.   ASSESSMENT ROLL. The City Manager is hereby directed to prepare a final estimate of the Capital Cost of the Wastewater Collection and Treatment Facilities and to prepare the preliminary Assessment Roll in the manner provided in the Code. The City Manager shall apportion the Project Cost among the parcels of real property within the Assessment Area as reflected on the Tax Roll in conformity with Article III hereof. The estimate of Capital Cost and the Assessment Roll shall be maintained on file in the offices of the City Manager and open to public inspection. The foregoing shall not be construed to require that the Assessment Roll be

in printed form if the amount of the Assessment for each Real Estate Parcel can be determined by use of a computer terminal available to the public.

SECTION 2.03.   PUBLIC HEARING.   A public hearing will be conducted by the Council at 5:30 p.m. on July 22, 2008, at Marathon Government Center, 2798 Overseas Highway, Marathon, Florida, to consider (A) creation of the Assessment Area, (B) imposition of the Assessments, and (C) collection of the Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 2.04.   NOTICE BY PUBLICATION.   Upon completion of the materials required by Section 2.02 hereof, the City Manager shall publish a notice of the public hearing authorized by Section 2.03 hereof in the manner and the time provided in Section 24-115 of the Code.   Such notice shall be in substantially the form attached hereto as Appendix A.

SECTION 2.05.   NOTICE BY MAIL.   Upon completion of the materials required by Section 2.02 hereof, the City Manager shall, at the time and in the manner specified in Section 24-116 of the Code, provide first class mailed notice of the public hearing authorized by Section 2.03 hereof to each property owner proposed to be assessed at the address indicated on the Tax Roll. Such notice shall be in substantially the form attached hereto as Appendix B.

ARTICLE III

ASSESSMENTS

SECTION 3.01.   DESCRIPTION OF PROPOSED ASSESSMENT AREA.
The proposed Assessment Area shall include the property in Service Area 4 and Service Area 6, as described in Appendix C attached hereto and incorporated herein. The Assessment Area is proposed 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 services.

SECTION 3.02.   IMPOSITION OF ASSESSMENTS; ASSIGNMENT OF ASSESSMENT UNITS.

(A)   Assessments shall be imposed against developed or developable property located within the Assessment Area for each Fiscal Year in which Obligations remain outstanding, the amount of which shall be computed in accordance with this Article III. When imposed, the Assessment for each Fiscal Year shall constitute a lien upon the Real Estate Parcels located in the Assessment Area, pursuant to Section 24-120 of the Code.

(B)   The EDUs for each Real Estate Parcel within the Assessment Area shall be determined as follows:

(1)   All Residential Property shall be assigned one (1) EDU per Dwelling Unit.

(2)   All Vacant Property shall be assigned one (1) EDU per Real Estate Parcel.

(3)   All Residential Condominium Property shall be assigned one (1) EDU per Dwelling Unit.

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(4) All Non-Residential Condominium Property shall be assigned EDUs based upon the expected wastewater flow from the property and minimum capacity requirements as compared to a single family dwelling unit which shall then be allocated equally among all Real Estate Parcels within the Recreational Condominium Property.

(5) All Recreational Vehicle Park Property shall be assigned EDUs based upon the expected wastewater flow from the property and minimum capacity requirements as compared to a single family dwelling unit, which shall then be allocated equally among all Real Estate Parcels within the Recreational Vehicle Park Property.

(6) All General Property shall be assigned EDUs based upon the expected wastewater flow from the property and minimum capacity requirements as compared to a single family dwelling unit.

(C) The Connections for each Real Estate Parcel within the Assessment Area shall be determined as follows:

(1) All Residential Property shall be assigned one (1) Connection per Real Estate Parcel.

(2) All Vacant Property shall be assigned one (1) Connection per Real Estate Parcel.

(3) All Residential Condominium Property shall be assigned one (1) Connection for each physical connection made to the City's Wastewater Collection Facilities that is needed to serve the entire condominium complex

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which shall then be allocated equally among all Dwelling Units served by those Connections.

(4)   All Non-Residential Condominium Property shall be assigned one (1) Connection for each physical connection made to the City's Wastewater Collection Facilities that is needed to serve the entire condominium complex which shall then be allocated equally among all Real Estate Parcels served by those Connections.

(5)   All Recreational Vehicle Park Property shall be assigned one (1) Connection for each physical connection made to the City's Wastewater Collection Facilities that is needed to serve the entire Recreational Vehicle Park which shall then be allocated equally among all Real Estate Parcels served by those Connections.

(6)   All General Property shall be assigned one (1) Connection for each physical connection made to the City's Wastewater Collection Facilities needed to serve the property.

SECTION 3.03.   PREPAYMENT AMOUNTS.

(A)   Upon adoption of the Final Assessment Resolution, an Initial Prepayment Amount for each Real Estate Parcel located within the Assessment Area shall be calculated as the sum of (1) the amount computed by (a) dividing the number of EDUs attributable to such Real Estate Parcel by the total number of EDUs attributable to Real Estate Parcels within the Assessment Area, and (b) multiplying the result by the estimated Capital Cost of the Wastewater Treatment Facilities, and (2) the amount computed by (a) dividing the number of Connections attributable to such Real Estate

Parcel by the total number of Connections attributable to Real Estate Parcels within the Assessment Area, and (b) multiplying the result by the estimated Capital Cost of the Wastewater Collection Facilities.

(B)   Following the issuance of any Temporary Original Obligations, an Adjusted Prepayment Amount for each Real Estate Parcel, other than those Real Estate Parcels as to which the Assessment has been prepaid prior to issuance of the Temporary Original Obligations, shall be computed by multiplying (1) the amount computed by dividing (a) the Initial Prepayment Amount established herein for such Real Estate Parcel by (b) the sum of (i) the aggregate Initial Prepayment Amounts for all Real Estate Parcels within the Assessment Area, and (ii) the aggregate comparable prepayment amounts computed for all Real Estate Parcels against which a special assessment has been imposed to finance other Local Improvements funded from proceeds of the Temporary Original Obligations, in each case excluding those Real Estate Parcels as to which the Assessment has been prepaid prior to issuance of the Temporary Original Obligations, by (2) the principal amount of the Proforma Obligations. The Adjusted Prepayment Amount for each Real Estate Parcel shall be revised annually, as provided in Section 3.04(I) hereof.

(C)   Following issuance of the Permanent Original Obligations, an Adjusted Prepayment Amount for each Real Estate Parcel, other than those Real Estate Parcels as to which the Assessment has been prepaid prior to issuance of the Permanent Original Obligations, shall be computed by multiplying (1) the amount computed by dividing (a) the Adjusted Prepayment Amount established herein for such Real Estate Parcel by (b) the sum of (i) the aggregate Adjusted Prepayment Amounts for all Real

Estate Parcels within the Assessment Area and (ii) the aggregate comparable prepayment amounts computed for all Real Estate Parcels against which a special assessment has been imposed to finance other Local Improvements funded from proceeds of the Permanent Original Obligations, in each case excluding those Real Estate Parcels as to which the Assessment has been prepaid prior to issuance of the Permanent Original Obligations, by (2) the principal amount of the Permanent Original Obligations. The Adjusted Prepayment Amount for each Real Estate Parcel shall be revised annually, as provided in Section 3.04(I) hereof.

(D)   Following issuance of any Refunding Obligations, a new Adjusted Prepayment Amount for each Real Estate Parcel, other than those Real Estate Parcels as to which the Assessment has been prepaid prior to issuance of such Refunding Obligations, shall be computed by multiplying (1) the amount computed by dividing (a) the Adjusted Prepayment Amount for such Real Estate Parcel by (b) the sum of (i) the aggregate Adjusted Prepayment Amounts for all Real Estate Parcels within the Assessment Area and (ii) the aggregate comparable prepayment amounts computed for all Real Estate Parcels against which a special assessment has been imposed to finance other Local Improvements funded from proceeds of the Obligations being refunded, in each case excluding those Real Estate Parcels as to which the Assessment has been prepaid prior to issuance of such Refunding Obligations, by (2) the principal amount of such Refunding Obligations. The Adjusted Prepayment Amount for each Real Estate Parcel shall be revised annually, as provided in Section 3.04(I) hereof.

SECTION 3.04.   COMPUTATION OF ASSESSMENTS. Assessments will be imposed for each Fiscal Year in which Obligations remain outstanding, and collected on the ad valorem tax bill in the manner authorized by the Uniform Assessment Collection Act. The annual Assessment shall be computed for each Real Estate Parcel in the manner set forth in this Section 3.04.

(A)   DEBT SERVICE AMOUNT. A "Debt Service Amount" shall be computed for each Fiscal Year in the following manner:

(1)   For each Fiscal Year in which Temporary Original Obligations will be outstanding, the "Debt Service Amount" shall be computed as the amount which would be payable in respect of the Proforma Obligations in accordance with a debt service schedule prepared based on the principal installments equal to those established for the Proforma Obligations.

(2)   Following issuance of the Permanent Original Obligations, the "Debt Service Amount" shall be computed for each Fiscal Year as the amount which would be payable in respect of the Obligations in accordance with a debt service schedule prepared based on the principal installments equal to those established in the Funding Agreement; provided however, that the "Debt Service Amount" for any Fiscal Year shall not exceed the principal amount of Obligations then outstanding.

(B)   PREPAYMENT MODIFICATION FACTOR. A "Prepayment Modification Factor" shall be computed for each Fiscal Year by dividing (1) the amount computed by subtracting (a) the sum of the Adjusted Prepayment Amounts, as of the date on which the Obligations are issued by the City, for all Real Estate Parcels as to which

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prepayment has been made following issuance of the Obligations, from (b) the total principal amount of Obligations initially issued by the City, by (2) the total principal amount of Obligations initially issued by the City.

(C) <u>MODIFIED DEBT SERVICE AMOUNT</u>. A "Modified Debt Service Amount" shall be computed for each Fiscal Year by multiplying (1) the Debt Service Amount by (2) the Prepayment Modification Factor.

(D) <u>ANNUAL DEBT SERVICE FACTOR</u>. An "Annual Debt Service Factor" shall be computed for each Fiscal Year by dividing (1) the Adjusted Prepayment Amount for such Real Estate Parcel, by (2) the aggregate Adjusted Prepayment Amount.

(E) <u>ANNUAL DEBT SERVICE COMPONENT</u>. The "Annual Debt Service Component" shall be computed for each Fiscal Year for each Real Estate Parcel by multiplying (1) the Modified Debt Service Amount, by (2) the Annual Debt Service Factor.

(F) <u>COLLECTION COST COMPONENT</u>. The "Collection Cost Component" shall be computed each Fiscal Year for each Real Estate Parcel by (1) dividing (a) the Adjusted Prepayment Amount for such Real Estate Parcel by (b) the sum of the aggregate Adjusted Prepayment Amount remaining in the Assessment Area, and (2) multiplying the result by the Collection Cost.

(G) <u>STATUTORY DISCOUNT AMOUNT</u>. The "Statutory Discount Amount" shall be computed for each Real Estate Parcel as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual

Debt Service Component and (b) the Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Debt Service Component and (ii) the Collection Cost Component, by (b) 0.96. The City, at its option, may charge all or any portion of the Statutory Discount Amount to the Assessments.

(H)   ASSESSMENT. The annual Assessment for each Real Estate Parcel shall be computed as the sum of (1) the Annual Debt Service Component, (2) the Collection Cost Component and (3) the Statutory Discount Amount.

(I)   REVISION OF ADJUSTED PREPAYMENT AMOUNT. Upon certification of the Assessment Roll each Fiscal Year, the Adjusted Prepayment Amount for each Real Estate Parcel shall be recomputed by deducting (1) the amount computed by (a) dividing (i) the principal component of the Debt Service Amount utilized to compute the Annual Debt Service Component for the Assessment Roll by (ii) the total Debt Service Amount utilized to compute the Annual Debt Service Component for the Assessment Roll and (b) multiplying the result by the Annual Debt Service Component included on the Assessment Roll for the Real Estate Parcel, from (2) the Adjusted Prepayment Amount (or for the initial Assessment Roll, the Initial Prepayment Amount) utilized to compute the annual Assessment included on the Assessment Roll for such Real Estate Parcel.

SECTION 3.05.   INITIAL PREPAYMENT OPTION.

(A)   Following adoption of the Final Assessment Resolution, the City Manager shall provide first class mailed notice to the owner of each Real Estate Parcel subject to the Assessment of the owner's option to prepay all future annual Assessments. On or prior to the date specified in such notice, the owner of each Real Estate Parcel subject

to the Assessment shall be entitled to prepay all future annual Assessments, upon payment of the Initial Prepayment Amount.

(B)   The amount of all prepayments made pursuant to this Section 3.05 shall be final. The City shall not be required to refund any portion of a prepayment if (1) the actual Capital Cost of the Wastewater Collection and Treatment Facilities is less than the estimated Capital Cost upon which the Initial Prepayment Amount was computed, (2) the actual Project Cost of the Wastewater Collection and Treatment Facilities is less than the estimated Project Cost upon which the Initial Prepayment Amount was computed, or (3) the annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SECTION 3.06.   ADDITIONAL PREPAYMENT OPTION.

(A)   Following the date specified in the notice provided pursuant to Section 3.05(A) hereof, or such later date as the Council may allow in its sole discretion, the owner of each Real Estate Parcel subject to the Assessments shall be entitled to prepay all future unpaid annual Assessments upon payment of an amount equal to the sum of (1) the Adjusted Prepayment Amount for such Real Estate Parcel, and (2) interest on the Adjusted Prepayment Amount from the most recent date to which interest on the Obligations has been paid to the next date following such prepayment on which the City can redeem Obligations after providing all notices required to redeem all or any portion of the Obligations.

(B)   During any period commencing on the date the annual Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the City may

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reduce the amount required to prepay the future unpaid annual Assessments for the Real Estate Parcel by the amount of the Assessment that has been certified for collection with respect to such Real Estate Parcel.

(C)   The amount of all prepayments made pursuant to this Section 3.06 shall be final. The City shall not be required to refund any portion of a prepayment if (1) the Capital Cost of the Wastewater Collection and Treatment Facilities is less than the amount upon which such Adjusted Prepayment Amount was computed, (2) the Project Cost of the Wastewater Collection and Treatment Facilities is less than the amount upon which such Adjusted Prepayment Amount was computed, (3) the Adjusted Prepayment Amount is reduced upon issuance of the Permanent Original Obligations, or (4) annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SECTION 3.07.   MANDATORY PREPAYMENT.

(A)   The owner of a Real Estate Parcel subject to the Assessment shall immediately prepay all future unpaid annual Assessments for such Real Estate Parcel if (1) the Real Estate Parcel is acquired by a public entity through condemnation, negotiated sale or otherwise, or (2) a tax certificate has been issued and remains outstanding in respect of the Real Estate Parcel and the City, at its sole option, elects to accelerate the Assessment.

(B)   The amount required to prepay the future unpaid annual Assessments will be equal to the sum of (1) the Adjusted Prepayment Amount for such Real Estate Parcel, and (2) interest on the Adjusted Prepayment Amount from the most recent date to which interest on the Obligations has been paid to the next date following such

prepayment on which the City can redeem Obligations after providing all notices required to redeem all or any portion of the Obligations.

(C)   During any period commencing on the date the annual Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the City may reduce the amount required to prepay the future unpaid annual Assessments for the Real Estate Parcel by the amount of the Assessment that has been certified for collection with respect to such Real Estate Parcel.

(D)   The amount of all prepayments made pursuant to this Section 3.07 shall be final. The City shall not be required to refund any portion of a prepayment if (1) the Capital Cost of the Wastewater Collection and Treatment Facilities is less than the amount upon which such Adjusted Prepayment Amount was computed, (2) the Project Cost of the Wastewater Collection and Treatment Facilities is less than the amount upon which such Adjusted Prepayment Amount was computed, (3) the Adjusted Prepayment Amount is reduced upon issuance of the Permanent Original Obligations, or (4) annual Assessments will not be imposed for the full number of years anticipated at the time of such prepayment.

SECTION 3.08.   UNITY OF TITLE.

(A)   Any person owning two or more contiguous Real Estate Parcels may claim a Unity of Title and thereby have all Real Estate Parcels included in said Unity of Title treated as one Real Estate Parcel for purposes of the Assessment.

(B)   In order to qualify for Unity of Title, the property owner of two or more contiguous Real Estate Parcels must record a Unity of Title instrument in the public

records of Monroe County, at said property owner's sole cost and expense, wherein the property owner agrees to condition, restrict and limit the use of said Real Estate Parcels. The Unity of Title instrument must contain the following:

(1)   A list of the contiguous Real Estate Parcels to be included in the Unity of Title;

(2)   A covenant stating that all Real Estate Parcels included within the Unity of Title shall be considered one Real Estate Parcel such that only one (1) Building is, can, or will be constructed or sited thereon in accordance with applicable laws and regulations;

(3)   A covenant stating that no portion of the Real Estate Parcels included within the Unity of Title shall thereafter be sold, transferred, devised or assigned separately, except in its entirety as one plot or parcel of land; and

(4)   A covenant providing that the Unity of Title conditions, restrictions, and limitations shall be deemed a covenant running with the land and shall 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 Council.

(C)   Any property owner desiring to claim Unity of Title for purposes of the Assessments must record a properly executed and notarized Unity of Title instrument meeting the requirements of this Section 3.08 in the public records of Monroe County and provide a certified copy of said Unity of Title instrument to the City Manager prior to the date of the Final Assessment Resolution.

ARTICLE IV
GENERAL PROVISIONS
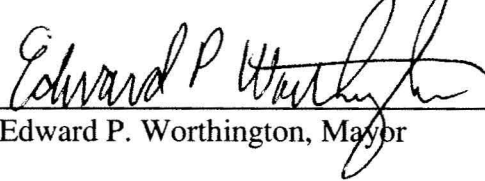
SECTION 4.01. **METHOD OF COLLECTION.** The Assessments shall be collected pursuant to the Uniform Assessment Collection Act; provided however, that any Assessment against Government Property shall be collected pursuant to Section 24-134 of the Code.

SECTION 4.02. **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 be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 4.03. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED by the City Council of the City of Marathon, Florida, this 24th day of June 2008.

CITY OF MARATHON, FLORIDA

Edward P Worthington
Edward P. Worthington, Mayor

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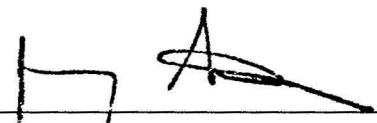
ATTEST:

Diane Clavier
City Clerk

(SEAL)

APPROVED AS TO FORM AND LEGALITY FOR THE USE AND RELIANCE OF THE CITY OF MARATHON, FLORIDA ONLY:

City Attorney

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED
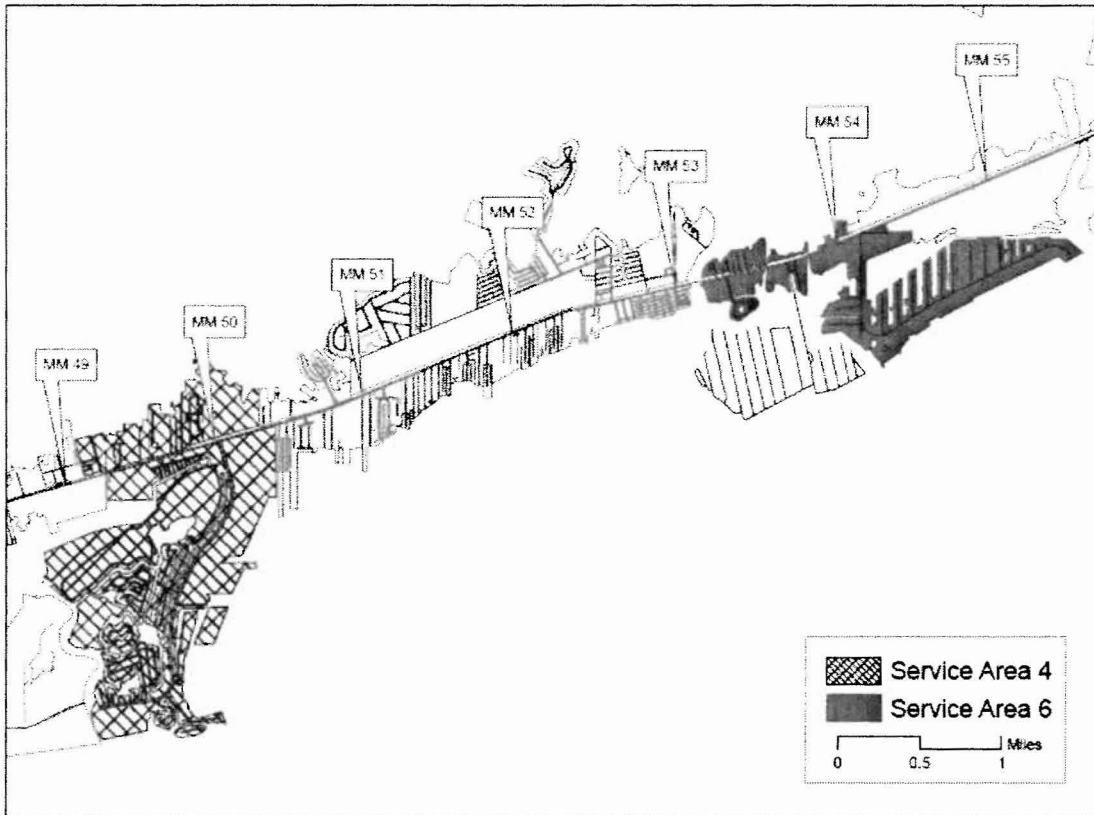
**NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS**

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

FORM OF NOTICE TO BE MAILED

CITY OF MARATHON, FLORIDA
PUBLIC WORKS DIVISION

_____, Director   Post Office Box _____
Phone: 305/_____   Marathon, Florida _____

_____ __, 2008

[Property Owner Name]
[Street Address]
[City, State and zip]

Re: Parcel Control Number [Insert Number]

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. 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. 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. 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 internally finance this assessment project initially and then issue bonds or secure a long-term loan to finance this assessment project. 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 ($_____ per EDU and $____ 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 __ percent to $_____ per EDU and $____ per Connection.

The annual assessment will include your share of the principal, interest and collection cost. The maximum annual assessment is estimated to be $____ per EDU and $____ 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 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 Marathon Government Center, 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.

CITY OF MARATHON, FLORIDA

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

CITY OF MARATHON, FLORIDA

[Property Owner Name]
Parcel Control Number [Insert Number]

Total number of EDUs attributed to property: [Insert Number]

Total number of Connections attributed to property: [Insert Number]

Initial prepayment amount (excludes
permanent financing cost):   [Insert Amount]

Adjusted prepayment amount (includes financing cost):   [Insert Amount]

Number of annual payments: not to exceed 20

Maximum annual payment: [Insert Amount]

Expected date of first bill: November 2008

Total amount of annual payments: [Insert Amount]

Expected date of last bill: November 2028

_____

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

B-3

APPENDIX C

ASSESSMENT AREA DESCRIPTION

APPENDIX C

DESCRIPTION OF ASSESSMENT AREA

The Assessment Area shall consist of the following properties located within the municipal limits of the City of Marathon, as identified by parcel identification number provided by the Monroe County Property Appraiser:

00099610-000000	00100360-001230	00100371-001700	00100371-006300
00100240-000100	00100360-001240	00100371-001800	00100371-006400
00100250-000000	00100360-001250	00100371-001900	00100371-006500
00100260-000000	00100360-001260	00100371-002000	00100371-006600
00100260-000100	00100360-001270	00100371-002100	00100371-006700
00100260-000200	00100360-001280	00100371-002200	00100371-006800
00100260-000201	00100360-001290	00100371-002300	00100371-006900
00100260-000203	00100360-001300	00100371-002400	00100371-007000
00100260-000204	00100360-001310	00100371-002500	00100371-007100
00100260-000205	00100360-001320	00100371-002600	00100371-007200
00100260-000300	00100360-001330	00100371-002700	00100371-007300
00100260-000301	00100360-001340	00100371-002800	00100371-007400
00100260-000400	00100360-001350	00100371-002900	00100371-007500
00100260-000501	00100360-001360	00100371-003000	00100371-007600
00100260-000600	00100360-001370	00100371-003100	00100371-007700
00100260-000601	00100360-001380	00100371-003200	00100371-007800
00100280-000000	00100360-001390	00100371-003300	00100371-007900
00100310-000000	00100360-001400	00100371-003400	00100371-008000
00100310-000100	00100360-001410	00100371-003500	00100371-008100
00100320-000000	00100360-001420	00100371-003600	00100371-008200
00100330-000000	00100360-001430	00100371-003700	00100371-008300
00100340-000000	00100360-001440	00100371-003800	00100371-008400
00100350-000000	00100360-001450	00100371-003900	00100371-008500
00100350-000100	00100360-001460	00100371-004000	00100371-008600
00100360-001010	00100360-001470	00100371-004100	00100371-008700
00100360-001020	00100360-001480	00100371-004200	00100371-008800
00100360-001030	00100360-001490	00100371-004300	00100371-008900
00100360-001040	00100360-001630	00100371-004400	00100371-009000
00100360-001050	00100360-001640	00100371-004500	00100371-009100
00100360-001060	00100360-001650	00100371-004600	00100371-009200
00100360-001070	00100371-000100	00100371-004700	00100371-009300
00100360-001080	00100371-000200	00100371-004800	00100371-009400
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00100360-001200	00100371-001400	00100371-006000	00100371-010600
00100360-001210	00100371-001500	00100371-006100	00100371-010700
00100360-001220	00100371-001600	00100371-006200	00100371-010800

00100371-010900	00100371-016500	00100390-020000	00100560-000101
00100371-011000	00100371-016600	00100390-030000	00100560-000200
00100371-011100	00100371-016700	00100390-040000	00100560-000300
00100371-011200	00100371-016800	00100450-000000	00100570-000000
00100371-011300	00100371-016900	00100460-000000	00100580-000000
00100371-011400	00100371-017000	00100490-000000	00100590-000000
00100371-011500	00100371-017100	00100490-000101	00100610-000000
00100371-011600	00100371-017200	00100490-000102	00100610-000100
00100371-011700	00100371-017300	00100490-000104	00100620-000000
00100371-011800	00100371-017400	00100490-000105	00100630-000000
00100371-011900	00100371-017500	00100490-000106	00100640-000000
00100371-012000	00100371-017600	00100490-000107	00100650-000000
00100371-012100	00100371-017700	00100490-000108	00100650-000100
00100371-012200	00100371-017800	00100490-000109	00100670-000000
00100371-012300	00100371-017900	00100490-000110	00100690-000000
00100371-012400	00100371-018000	00100490-000111	00100720-000000
00100371-012500	00100371-018100	00100490-000112	00100730-000000
00100371-012600	00100371-018200	00100490-000113	00100740-000000
00100371-012700	00100371-018300	00100490-000114	00100740-000100
00100371-012800	00100371-018400	00100490-000115	00100750-000101
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00100371-013000	00100371-018600	00100490-000117	00100750-000103
00100371-013100	00100371-018700	00100490-000118	00100750-000104
00100371-013200	00100371-018800	00100490-000119	00100750-000105
00100371-013300	00100371-018900	00100490-000120	00100750-000106
00100371-013400	00100371-019000	00100490-000121	00100750-000107
00100371-013500	00100371-019100	00100490-000122	00100750-000800
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00103480-000100	00103770-000125	00104900-001206	00105120-000100
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00103650-000000	00103770-000128	00104900-001209	00105150-000000
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00103650-000216	00104670-001200	00104900-001410	00105240-000700
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00103650-000300	00104670-001400	00104900-001412	00105240-000900
00103660-000000	00104670-001401	00104900-001413	00105240-001000
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00366300-001300
00366300-001400
00366300-001500
00366300-001600
00366730-000000

APPENDIX D

DOR CODES

APPENDIX D

DOR CODES

DOR Code	Description
0000	VACANT RESIDENTIAL
0100	SINGLE FAMILY IMPROVED
0200	MOBILE HOME
0300	MULTI FAMILY +10 UNITS
0400	CONDO
0401	CONDO
0500	CO-OPS (TIMESHARES)
0600	RETIREMENT HOMES/NONEXPT
0700	MISC RESIDENTIAL
0800	MULTI FAMILY 2-9 UNITS
0900	TIME SHARE
1000	VACANT COMMERCIAL
1100	STORES 1 STORY
1200	MIXED USE STORE/OFFICE
1300	DEPARTMENT STORES
1400	SUPERMARKETS
1500	REGIONAL SHOPPING CTRS
1600	COMMUNITY SHOPPING CTR
1700	OFFICE NON-PROF 1 STORY
1800	OFFICE NON-PROF 2+ STORY
1900	PROFESSIONAL SERVICES
2000	AIR/MARINE/BUS TERMINALS
2100	RESTAURANTS/CAFETERIAS
2200	DRIVE-IN RESTAURANT
2300	BANK/S & L/MORTGAGE/CREDIT
2400	INSURANCE COMPANY OFFICE
2500	REPAIRS SVC TV/LAUNDRIES
2600	SERVICE STATIONS
2700	AUTO SALES/SERVICE/RENTAL
2800	MOBILE HOME PARKS/PK LOTS
2900	WHOLESALE/PRODUCE OUTLETS
3000	FLORIST/GREENHOUSE
3100	OPEN STADIUMS
3200	THEATER/AUDITORIUM (ENCL)
3300	NIGHTCLUB/BAR/LOUNGE
3400	BOWLING/SKATING/POOL HALL
3500	TOURIST ATTRACTION
3600	CAMPS
3700	RACE TRACK; HORSE/DOG/AUTO
3800	GOLF COURSE/DRIVING RANGE
3900	HOTELS/MOTELS
4000	VACANT INDUSTRIAL

DOR Code	Description
4100	LT MFG/SM MACH SHOP/PRINT
4200	HEAVY IND/EQUIP MFG/MACH
4300	LUMBER YARD/SAWMILL
4400	PACK PLANT (FRUIT/MEAT)
4500	CANNERIES/DISTILLERIES
4600	FOOD PROCESSING/BAKERIES
4700	CEMENT PLANTS
4800	WAREHOUSING
4900	OPEN STORAGE
5000	IMPROVED AGRICULTURAL
5100	VEGETABLE CROPS
5200	BI-ANNUAL ROW CROPS
5300	ROW CROPS
5400	TIMBERLAND SITE 90+
5500	TIMBERLAND SITE 80-89
5600	TIMBERLAND SITE 70-79
5700	TIMBERLAND SITE 60-69
5800	TIMBERLAND SITE 50-59
5900	TIMBERLAND NOT CLASSIFIED
6000	IMPROVED PASTURE LAND
6100	SEMI-IMPROVED LAND
6200	NATIVE LAND
6300	WASTE LAND
6400	GRAZING LAND CLASS V
6500	GRAZING LAND CLASS VI
6600	CITRUS
6700	POULTRY/BEES/FISH/RABBIT
6800	DAIRY, HOG & CATTLE FEED
6900	ORNAMENTALS, MISC AG
7000	VACANT INSTITUTIONAL
7100	CHURCHES
7200	PRIVATE SCHOOLS & COLLEGE
7300	PRIVATE OWNED HOSPITALS
7400	HOMES FOR THE AGED
7500	ORPHANAGES
7600	MORTUARIES/CEMETERIES
7700	CLUBS, LODGES, UNION HALLS
7800	SANITARIUMS, CONVALES, REST
7900	CULTURAL ORG, FACIILITIES
8000	UNDEFINED
8100	MILITARY
8200	GOVT FOREST/PARKS/RECREATIONAL
8300	PUBLIC COUNTY SCHOOLS
8400	COLLEGES
8500	HOSPITALS
8600	COUNTY

DOR Code	Description
8700	STATE
8800	FEDERAL
8900	MUNICIPAL NOT PARKS
9000	LEASEHOLD GOVT OWNED
9100	UTILITIES, GAS/ELEC/TELEP
9200	MINING, PETROLEUM, GAS
9300	SUBSURFACE RIGHTS
9400	RIGHT-OF-WAY
9500	RIVERS & LAKES, SUBMERGED
9600	SEWAGE DISP, BORROW PITS
9700	OUTDOOR REC OR PARK
9800	CENTRALLY ASSESSED
9900	ACREAGE NON AGRICULTURAL

City of Marathon, Florida
Wastewater Improvements Assessment Program Memorandum

JUNE 2008

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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	*Includes 3% contingency*
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	Treatment/Transmission
		48%	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	2800	1 per dwelling unit	1 per physical connection/number of DU
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 FKAA. 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 Program to Monroe County Tax	By September 15

Appendix A

MAP OF WASTEWATER SERVICE AREAS

City of Marathon
Wastewater Service Areas

MM 55

MM 54

MM 53

MM 52

MM 51

MM 50

MM 49

Service Area 4
Service Area 6

Miles
0   0.5   1
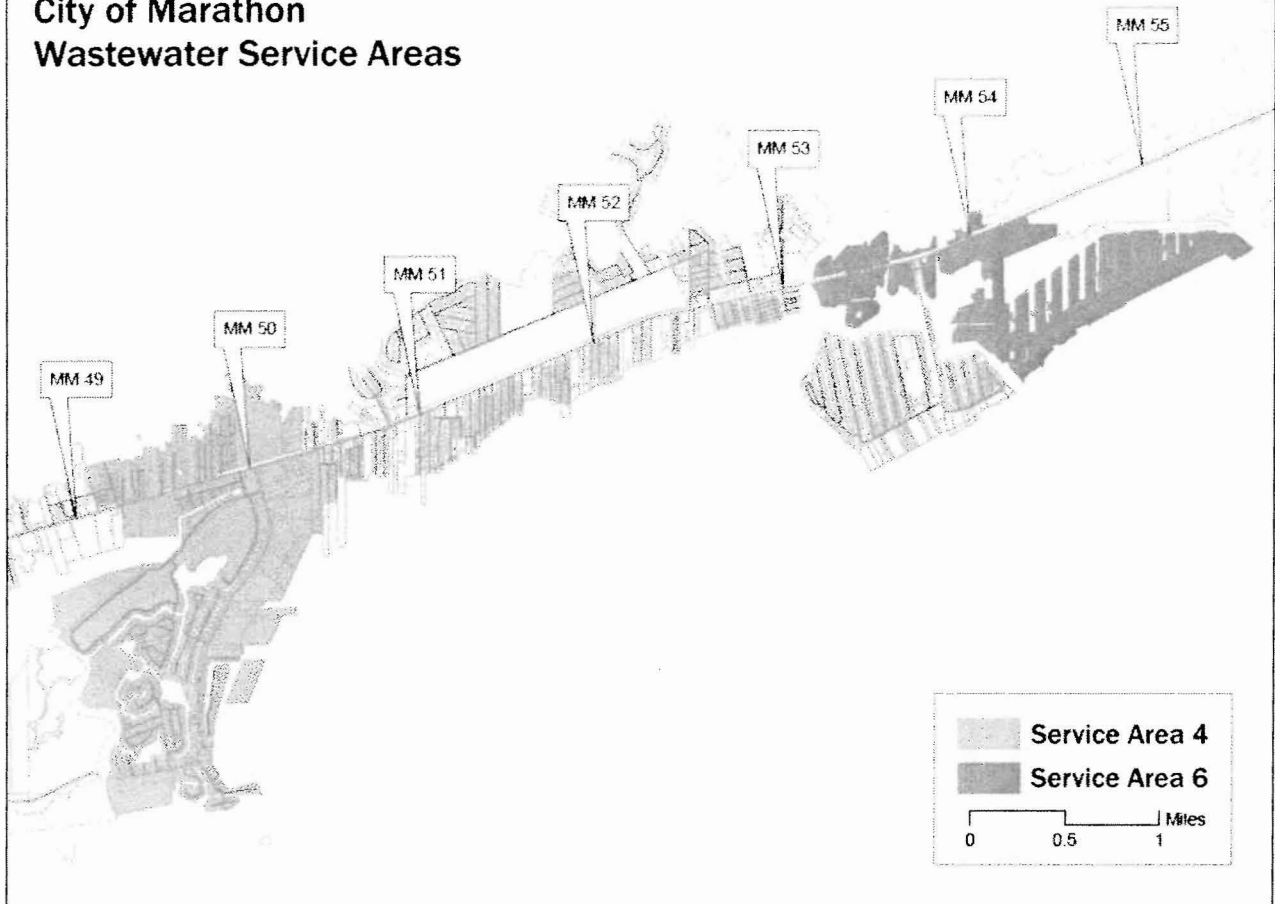
Appendix B

DEBT SERVICE SCHEDULE

Term Year	Fiscal Year	Interest Rate	Outstanding Principal	Principal	Interest	Total 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