

## RESOLUTION 25-R\_\_

A RESOLUTION OF THE CITY OF PORT ST. LUCIE, FLORIDA, RELATING TO THE LEVY OF SPECIAL ASSESSMENTS AGAINST THE LANDS AND REAL ESTATE WITHIN THE CITY THAT ARE SPECIALLY BENEFITTED BY CERTAIN STORMWATER, ROADWAY, WATER, AND WASTEWATER IMPROVEMENTS AND WHICH ARE IN AN AREA KNOWN AS THE SOUTHWEST ANNEXATION SPECIAL ASSESSMENT DISTRICT NO. 1; ADOPTING AND APPROVING THE REVISED AND UPDATED ASSESSMENT ROLL WITH RESPECT TO SUCH SPECIAL ASSESSMENTS; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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**WHEREAS**, the City Council (the “Council”) of the City of Port St. Lucie, Florida, (the “City”) enacted Ordinance 94-34 on July 25, 1994, (the “Home Rule Assessment Ordinance”) authorizing the City to acquire, construct, improve, and equip capital projects and to finance the costs of capital projects by levying and collecting assessments on the properties specially benefitted thereby; and

**WHEREAS**, the Council adopted Resolution 07-R46 on August 27, 2007, (“Assessment Resolution No. 1”) to provide for the acquisition and construction of stormwater, roadway, water, and wastewater improvements (the “Southwest Annexation Project No. 1”) within an area of the City designated as the Southwest Annexation Special Assessment District No. 1 (“SAD No. 1”) and to assess the cost of said improvements against the benefitted parcels by imposing special assessments (the “Special Assessments”), against such parcels, payable in not more than 30 equal annual installments; and

**WHEREAS**, the Council adopted Resolution 07-R81 on September 24, 2007, (“Assessment Resolution No. 2”) confirming the Tax Roll for the Southwest Annexation Project No. 1, as adjusted and equalized commencing with the tax bills mailed in November 2009; and

**WHEREAS**, the Council adopted Resolution 10-R63 on August 23, 2010, (“Assessment Resolution No. 1A”) revised to provide for substitution and modification of certain projects and for the reimbursement of additional funds borrowed from the City to provide for the payment of all Southwest Annexation Project No. 1 costs, payable in not more than 30 equal, annual installments, collected by the tax collector commencing with the tax bills mailed in November 2010; and

**WHEREAS**, the Council adopted Resolution 13-R120 on August 12, 2013, (“Assessment Resolution No. 1B”) based upon the consulting engineer’s report that established the methodology for development for the SAD No. 1 Assessment Roll to update the assessment roll to reflect the increase in entitlements and Supplement No. 2 to the consulting engineer’s report; and

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**WHEREAS**, the Council enacted Ordinance 16-41 on July 11, 2016, in order to reduce the annual levy of the Special Assessments (the “Extension Ordinance”) authorizing the assessment period for the SAD No. 1 to be extended an additional five (5) years with the final installment to be due no later than March 31, 2045; and

**WHEREAS**, the Council adopted Resolution 16-R56 on August 8, 2016, (“Assessment Resolution No. 1C”) in order to achieve debt service savings, to restructure the City’s special assessment debt, and reduce the annual levy of the SAD No. 1 Special Assessments which refunded all of the outstanding Series 2007B Bonds and to issue the City of Port St. Lucie, Florida, Special Assessment Refunding Bonds, Series 2016 (the “Refunding Bonds”); and

**WHEREAS**, the Council adopted Resolution 24-R67 on September 09, 2024, to approve the updated Assessment Roll for the SAD No. 1 Special Assessments and to continue to collect the updated amounts for said special assessments on the tax bill by the St. Lucie County Tax Collector; and

**WHEREAS**, the Council desires to approve the updated Assessment Roll for the Special Assessments, and to continue to collect the updated amounts for said special assessments on the tax bill by the St. Lucie County Tax Collector according to the Uniform Method as provided in Section 197.3632, Florida Statutes, and the Council desires to approve such updated assessment roll for the 2025-2026 fiscal year.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF PORT ST. LUCIE, FLORIDA:**

Section 1. RECITALS. The foregoing recitals are hereby ratified and confirmed as true and correct and are hereby made a part of this Resolution.

Section 2. AUTHORITY.

(A) This Resolution is adopted pursuant to the Home Rule Assessment Ordinance, the Extension Ordinance, Assessment Resolution No. 1, Assessment Resolution No. 2, Assessment Resolution No. 1A, Assessment Resolution No. 1B, Assessment Resolution No. 1C, Resolution No. 24-R67, Chapter 166, Florida Statutes, Section 197.3632, Florida Statutes, Section 1.01 of the City Charter, Article VIII, Section 2, Florida Constitution, and other applicable provisions of law.

(B) The legislative findings and determinations and methodology set forth in the Southwest Annexation Project No. 1 Special Assessment implementing documents referenced in Section 2(A) (the “Implementing Documents”) are hereby ratified and confirmed.

Section 3. ADOPTION AND APPROVAL OF THE FINAL REVISED AND UPDATED ASSESSMENT ROLL.

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(A) The Council hereby adopts and approves the Final Revised and Updated Assessment Roll for the Special Assessments (the “Assessment Roll”), in substantially the form attached hereto as Exhibit “A”, and the Preliminary Revised and Updated Assessment Roll has been made available for inspection by the public and is on file with the City Clerk.

(B) The Special Assessment shall be levied annually in the amounts shown on the Assessment Roll.

(C) The tax parcels described in the Assessment Roll are hereby found to be specially benefited by the provision of Southwest Annexation Project No.1, as amended and as described in the Implementing Documents. The methodology set forth in the Implementing Documents for apportioning the Special Assessments is confirmed and found to be a fair and reasonable method of apportioning the project cost among the benefited properties.

(D) The Assessment Roll shall be (a) filed with the City Clerk and (b) certified to the Tax Collector for St. Lucie County as required by Section 197.3632(5), Florida Statutes. The Certificate of Non-Ad Valorem Assessment Roll in substantially the form for approval is attached hereto as Exhibit “B.”

(E) The changes to the 2025 Tax Roll are provided in substantially the form attached hereto as Exhibit “C.”

### Section 4. ASSESSMENT LIEN.

(A) The Special Assessments as set forth in the Assessment Roll, as approved herein, shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the City Council of this Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) As to any tax parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to approval of the next Assessment Roll, the outstanding amount of the Special Assessment imposed on that property shall constitute a lien against the assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid.

### Section 5. MANDATORY PREPAYMENT.

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(A) The owner of a tax parcel subject to the Special Assessment shall immediately prepay all future unpaid annual assessments for such tax parcel if (1) the tax 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 tax 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 outstanding amount of the Special Assessment imposed on that property.

(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 tax parcel by the amount of the assessment that has been certified for collection with respect to such tax parcel.

(D) The amount of all prepayments made pursuant to this section shall be final, and the City shall not be required to refund any portion of a prepayment.

### Section 6. REALLOCATION.

(A) If a tax parcel is subsequently subdivided, the assessment imposed against that tax parcel may be reallocated among the new tax parcels pro rata on an acreage basis and/or based on assigned development entitlements upon agreement of the City and (1) application of the owner, (2) payment of an equalization payment if required by Section 6(B) below, and (3) assignment of a distinct ad valorem property tax identification number to each new tax parcel by the property appraiser.

(B) In order to ensure that the debt levels established for the Southwest Annexation Project No. 1, which is secured by Special Assessments, are not exceeded for any tax parcel, if at application for reallocation it is determined that the debt per acre on the original tax parcel or any of the new tax parcels created as a result of the subdivision and reallocation will exceed the debt per acre established as of either (i) September 22, 2016, with the debt refunding approved in Assessment Resolution No. 1C or (ii) June 28, 2018, for those tax parcels covered by that certain Post-Closing Agreement between Port St. Lucie Governmental Finance Corporation and Tradition Land Company, LLC, dated June 28, 2018, then an equalization payment in the amount of such excess shall be due and payable to the City.

Section 7. COLLECTION OF ASSESSMENTS. The Special Assessments shall be collected pursuant to the Uniform Assessment Collection Act as provided in Section 197.3632, Florida Statutes.

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Section 8. CONFLICT. If any resolutions, or parts of resolutions, are in conflict herewith, this Resolution shall control to the extent of the conflicting provisions.

Section 9. SEVERABILITY. The provisions of this Resolution are intended to be severable. If any part of this Resolution is determined to be void or is declared illegal, invalid, or unconstitutional by a Court of competent jurisdiction, the remainder of this Resolution shall remain in full force and effect.

Section 10. EFFECTIVE DATE. This Resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED** BY THE CITY COUNCIL OF THE CITY OF PORT ST. LUCIE, FLORIDA THIS 25<sup>TH</sup> DAY OF AUGUST, 2025.

CITY COUNCIL  
CITY OF PORT ST. LUCIE

By: \_\_\_\_\_  
Shannon M. Martin, Mayor

ATTEST:

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Sally Walsh, City Clerk

APPROVED AS TO FORM:

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Richard Berrios, City Attorney