

RESOLUTION NO. 26 - _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF KEY WEST, FLORIDA RELATING TO THE PROVISION OF STORMWATER SERVICES; IMPOSING STORMWATER SERVICE ASSESSMENTS AGAINST CERTAIN REAL PROPERTY WITHIN THE CITY OF KEY WEST, FLORIDA; APPROVING THE STORMWATER ASSESSMENT ROLL FOR THE STORMWATER SERVICE ASSESSMENTS FOR FISCAL YEAR 2026-27; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on June 18, 2013 the City Commission of the City of Key West, Florida adopted Ordinance No. 13-010, the Stormwater Assessment Ordinance (the "Ordinance "), as codified in Article V. - *Stormwater Utility Systems*. of the Code of Ordinances of the City of Key West, Florida, authorizing the imposition of Stormwater Service Assessments against real residential property specifically benefited by the City's Services; and

WHEREAS, the imposition of a Stormwater Service Assessment for stormwater services, facilities or programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning Stormwater Service Costs among parcels of Assessed Property; and

WHEREAS, on August 6, 2013, the City Commission adopted Resolution No. 13-197 (the Initial Assessment Resolution for Stormwater Management Services) and on September 5, 2013, the City adopted Resolution No. 13-228 (the "Final Assessment Resolution") identifying the area within which the City provides stormwater

management services and those properties to be specifically benefited by the City's stormwater management services (the "Stormwater Service Area), describing the method of assessing the cost of the City's Stormwater Management Services (the "Stormwater Service Cost") against developed property within the stormwater service area; and

WHEREAS, pursuant to the provisions of Section 74-372 of the City's Code of Ordinances, the City is required to adopt an Annual Rate Resolution for each fiscal year to approve the Stormwater Assessment Roll for that fiscal year; and

WHEREAS, the Stormwater Assessment Roll has heretofore been filed with the Office of the City Manager, as provided in Section 74-369 of the City's Code of Ordinances; and

WHEREAS, as required by the terms of Sections 74-370 and 74-371 of the City's Code of Ordinances, notice of a public hearing has been published and mailed to property owners, if required, notifying such property owner of the opportunity to be heard; the proof of publication and an affidavit of mailing are attached hereto as Appendices A. and B., respectively; and

WHEREAS, a public hearing has been duly held and comments and objections of all interested persons have been heard and considered as required by Section 74-362 of the City's Code of Ordinances;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF KEY WEST, FLORIDA AS FOLLOWS:

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

SECTION 2. DEFINITIONS. This resolution is the Annual Rate Resolution for the imposition of Stormwater Service Assessments. All capitalized terms in this resolution shall have meanings defined in the Ordinance.

SECTION 3. APPROVAL OF STORMWATER ASSESSMENT ROLL. The Stormwater Assessment Roll, which is currently on file in the office of the City Manager and incorporated herein by reference, is hereby approved.

SECTION 4. STORMWATER SERVICE ASSESSMENTS.

(A) It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the Stormwater Service Area will be specially benefited by the City's provision of Stormwater Management Services in an amount not less than the Stormwater Service Assessment total for such parcel. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations,

determinations and findings as set forth in the Ordinance and the Initial Assessment Resolution from the Stormwater Management Services to be provided and a legislative determination that the Stormwater Service Assessments are fairly and reasonably apportioned among the residential properties that receive the special benefit.

(B) The method for computing and apportioning the Stormwater Service Assessments described in the Initial Assessment Resolution is hereby approved

(C) For the Fiscal Year beginning October 1, 2026, the estimated Stormwater Service Cost of \$3,958,386 shall be allocated among all parcels of Assessed Property, based upon each parcels number of Net ESUs. The rate of assessment for each ESU for Stormwater attributable to each Parcel for Stormwater services and facilities provided for Fiscal Year 2026-27 is \$179.36. The annual rate of assessment is hereby imposed for each Tax Parcel of Developed Property. A maximum assessment rate of \$271.31 per Net ESU is hereby approved for future fiscal years. This amount can be imposed in future fiscal years without additional notice but is not required to be imposed. Stormwater Service Assessments for Stormwater Management Services in the amounts set forth in the Stormwater Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in the Stormwater Assessment Roll.

(D) Any shortfall in the expected Stormwater Service Assessment proceeds due to any reduction or exemption from payment of the Stormwater Service Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Stormwater Service Assessments.

(E) The above rates of assessment are hereby approved. Except as otherwise provided herein, Stormwater Service Assessments for Stormwater Management Services in the amounts set forth in the updated Stormwater Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Stormwater Assessment Roll for the Fiscal Year beginning October 1, 2026.

(F) The Stormwater Service Assessments shall constitute a lien upon the Tax Parcels so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and 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 for the Stormwater Service Assessments shall be deemed perfected upon adoption by the City Commission of this Annual Rate Resolution and shall attach to the property included on the Stormwater Assessment Roll as of the prior

January 1, the lien date for ad valorem taxes.

(G) The Assessment Roll, as herein approved shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non- Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 5. COLLECTION OF STORMWATER SERVICE ASSESSMENTS.

The Stormwater Service Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in Section 74-376 of the City's Code of Ordinances. The City Manager is hereby authorized and directed to certify and deliver or cause the certification and delivery of the Stormwater Assessment Roll for the Stormwater Service Assessments to the Tax Collector by September 15, 2026, in the manner prescribed by Section 197.3632, Florida Statutes. The Stormwater Roll for the Stormwater Service Assessments, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 6. EFFECT OF ADOPTION OF RESOLUTION.

The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the apportionment methodology, the rate of assessment, the adoption of the Stormwater Assessment Roll and the levy and

lien of the Stormwater Service Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

SECTION 7. EFFECTIVE DATE. That this Resolution shall go into effect immediately upon its passage and adoption and authentication by the signature of the presiding officer and the Clerk of the Commission.

** REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK **

Passed and adopted by the City Commission at a meeting held
this _____ day of _____, 2026.

Authenticated by the Presiding Officer and Clerk of the
Commission on the _____ day of _____, 2026.

Filed with the Clerk on _____, 2026.

Mayor Danise Henriquez	_____
Vice Mayor Donald "Donie" Lee	_____
Commissioner Lisette Carey	_____
Commissioner Aaron Castillo	_____
Commissioner Monica Haskell	_____
Commissioner Sam Kaufman	_____
Commissioner Greg Veliz	_____

DANISE HENRIQUEZ, MAYOR

ATTEST:

KERI O'BRIEN, CITY CLERK

Appendix A.
PROOF OF PUBLICATION

KeysNews.com
KEYS CITIZEN
Many Islands One Voice

The Florida Keys Only Daily Newspaper, Est. 1876

PO Box 1800, Key West FL 33041
P: (941) 206-1025 F: (305) 294-0768
legals@keysnews.com

CITY OF KEY WEST FINANCE DEPT
PO BOX 1409
KEY WEST FL 33041-1409

Account: 419853

Ticket: 3993650

PUBLISHER'S AFFIDAVIT

**STATE OF FLORIDA
COUNTY OF MONROE**

[legal.text]

Before the undersigned authority personally appeared

_____Amber Douglas_____, who on oath says that he or she is

The legal advertising representative of the Key West Citizen, a five day newspaper published in Key West, in Monroe County, Florida; that the attached copy of advertisement, being a legal notice in the matter of _____ was published in said newspaper in the issues of:

Saturday, July 11, 2026

Affiant further says that the Key West Citizen is a newspaper published in Key West, in said Monroe County, Florida and that the said newspapers has heretofore been continuously published in said Monroe County, Florida Tuesday thru Saturday weekly, and has been entered as periodicals matter at the post office in Key West, in said Monroe County, Florida, for a period of 1 year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.


(Signature of Affiant)

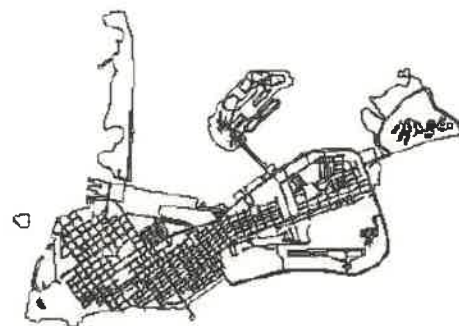
Affirmed and subscribed before me this 13th day of July 2026


(Notary Public Signature)

_____Jill Kelli Di Benedetto_____
(Notary Public Printed Name)

My commission expires _____8/19/2027_____

Personally Known X Produced Identification _____
Type of Identification Produced _____ (Notary Seal) _____



**NOTICE OF HEARING TO RE-IMPOSE AND
PROVIDE FOR COLLECTION OF STORMWATER
SERVICE SPECIAL ASSESSMENTS**

Notice is hereby given that the City of Key West, will conduct a public hearing to consider re-imposing stormwater service assessments for the fiscal year beginning October 1, 2026, against improved properties located within the incorporated area of the City, to fund the cost of stormwater management services, facilities and programs provided to such properties and to authorize collection of such assessments on the tax bill.

The public hearing will be held at a City Commission meeting at 5:00 p.m. on August 6, 2026, City Hall, 1300 White St., Key West, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 calendar days of the date of this notice. If a person decides to appeal any decision made by the City Commission 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. It is the policy of the City of Key West to comply with all requirements of the Americans with Disabilities Act (ADA). Please call the TTY number at 1-800-955-8771 or for voice 1-800-955-8770 or the ADA Coordinator at 305-809-3811 at least five business days in advance for sign language interpreters, assistive listening devices, or materials in accessible format.

The Stormwater Service Assessments are proposed to fund the City's cost to provide Stormwater Management Services in the area shown above. The Stormwater Service Assessments are based upon the estimated amount of stormwater runoff generated by impervious surface on the property. Impervious surfaces include the roof top, patios, driveways, parking lots and similar areas. The City has determined that the average single-family residence in the City includes 1,440 square feet of impervious surface, which is defined as the "equivalent stormwater unit value" or "ESU Value". The annual stormwater service assessment is based on the number of ESUs contained on each parcel of property plus any unpaid or delinquent charges for stormwater services.

The rate of assessment for fiscal year 2026-27 shall be \$179.88 per ESU for stormwater services. The maximum rate of assessment for future fiscal years without further notice shall be \$271.31 per ESU for stormwater services.

The total annual stormwater assessment revenue to be collected within the City is estimated to be \$3,958,386. Copies of the Stormwater Service Assessment Ordinance (Ordinance No. 13-10) and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the City Clerk's office, located at 1300 White St., Key West, Florida.

If you have any questions, please contact the City Hall at (305) 809-3902, Monday through Friday between 8:00 a.m. and 4:45 p.m.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, 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.

Publish: July 11, 2026

adna-3189450-1

Appendix B.
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Brian L Barroso and Sandi Neubarth, who, after being duly sworn, depose and say:

1. Brian L Barroso, as City Manager for the City of Key West, Florida (the "City"), pursuant to that certain Notice to Proceed involving Accenture Infrastructure and Capital Projects, LLC (Accenture) and the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with Ordinance No. 13-10, the Stormwater Assessment Ordinance adopted by the City Commission on June 18, 2013 (the "Assessment Ordinance") and in conformance with Resolution No. 13-197, the Stormwater Management Services Initial Assessment Resolution adopted by the City Commission on August 6, 2013 and Resolution No. 13-228, the Final Assessment Resolution adopted by City Commission on September 5, 2013 (collectively, the "Assessment Resolutions").

2. Sandi Neubarth is Director for Accenture Infrastructure and Capital Projects, LLC. Accenture has caused the notices required by the Assessment Ordinance to be prepared in conformance with the Assessment Resolutions. An exemplary form of such notice is attached hereto. Accenture has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before July 16, 2026, Accenture caused the mailing of the above-referenced notices, in accordance with the Assessment Ordinance and the Assessment Resolutions by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Monroe County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.

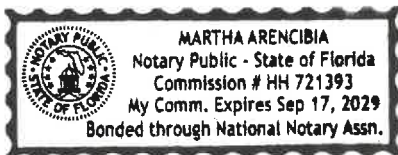

Brian L Barroso, affiant


Sandi Neubarth, affiant

STATE OF FLORIDA
COUNTY OF MONROE

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 30th day of July 2026 by Brian L Barroso, City Manager, Key West, Florida. He/She is personally known to me or has produced as identification and did take an oath.


Printed Name: Martha Arencibia
Notary Public, State of Florida
At Large
My Commission Expires: 9/17/2026
Commission No.: HH 721393



STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☐ physical presence or ☐ online notarization, this 17th day of July 2026 by Sandi Neubarth, Director, Accenture Infrastructure and Capital Projects, LLC. She is personally known to me or has produced _____ as identification and did take an oath.



Loretta L. Latson
Printed Name: Loretta L. Latson
Notary Public, State of Florida
At Large
My Commission Expires: 09.24.28
Commission No.: HH 571519

CITY OF KEY WEST, FLORIDA
CUSTOMER SERVICE DEPARTMENT
PO BOX 1409
KEY WEST, FL 33041

CITY OF KEY WEST, FLORIDA
NOTICE OF HEARING TO IMPOSE AND
PROVIDE FOR COLLECTION OF STORMWATER
NON-AD VALOREM ASSESSMENTS

NOTICE DATE: July 16, 2026

1205 VIRGINIA STREET LLC
1205 VIRGINIA ST
KEY WEST, FL 33040

Tax Parcel ID: 00033820-000200
Sequence #: KW-Storm-001
Situs Address: 1205 VIRGINIA St Unit 1-4,
KEY WEST
Alternate Key # 9105427

******* NOTICE TO PROPERTY OWNER *******

Dear Property Owner:

As required by section 197.3632, Florida Statutes, and the direction of the City Commission, notice is given by the City of Key West, Florida that annual assessments for stormwater services using the tax bill collection method may be imposed and levied on your property. The use of an annual special assessment to fund stormwater services benefiting improved property located within the City of Key West is fair, efficient and effective. The Stormwater Service Assessments are based upon the estimated amount of stormwater runoff generated by impervious surface on the property. Impervious surfaces include the roof top, patios, driveways, parking lots and similar areas. The City has determined that the average single-family residence in the City includes 1,440 square feet of impervious surface, which is the value of one "equivalent stormwater unit" or "ESU Value." All residential parcels have been assigned one ESU per dwelling unit. Generally, the number of ESUs has been calculated individually for each parcel of non-residential property by dividing 75% of the impervious surface area by 1,440 square feet. The annual stormwater assessment is based on the number of ESUs contained on each parcel of property.

The above parcel is subject to the stormwater assessment.

The total number of ESUs on the above parcel is 1.

The maximum annual stormwater assessment for Fiscal Year 2026-27 is \$179.88 per ESU or \$179.88.

The maximum annual stormwater assessment for future fiscal years without further notice is \$271.31 per ESU or \$271.31.

The total annual stormwater assessment revenue to be collected within the City of Key West is estimated to be \$3,958,386 for Fiscal Year 2026-27.

A public hearing will be held at 5:00 p.m. on August 6, 2026, at City Hall, 1300 White Street, Key West, FL 33040 for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 calendar days of the date of this notice. If you decide to appeal any decision made by the City Commission 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. It is the policy of the City of Key West to comply with all requirements of the Americans with Disabilities Act (ADA). Please call the TTY number at 1-800-955-8771 or for voice 1-800-955-8770 or the ADA Coordinator at 305-809-3811 at least five business days in advance for sign language interpreters, assistive listening devices, or materials in accessible format.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented. Copies of the legal documentation for the assessment program are available for inspection at the City Clerk's office, located at City Hall – 1300 White Street, Key West, FL 33040.

The stormwater special assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November of each year that the assessment is imposed. Failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions, please contact the City at 305-809-3721, Monday through Friday between 8:00 a.m. and 4:45 p.m.

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

Appendix C.
Certificate to Non-Ad Valorem Assessment Roll.

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

I HEREBY CERTIFY that I am the Mayor of the City of Key West, or authorized agent of the City of Key West, Florida (the “City”); as such, I have satisfied myself that all property included or includable on the Stormwater Non-Ad Valorem Assessment Roll for the aforesaid city is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Stormwater Non-Ad Valorem Assessment Roll will be delivered to the Monroe County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Monroe County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this the _____ day of _____, 2026.

City of Key West, Florida

By: _____
DANISE HENRIQUEZ, Mayor