

RESOLUTION NO. 26 - _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF KEY WEST, FLORIDA RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE IN THE CITY OF KEY WEST, FLORIDA; IMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST CERTAIN REAL RESIDENTIAL PROPERTY LOCATED WITHIN THE CITY OF KEY WEST, FLORIDA; APPROVING THE SOLID WASTE ASSESSMENT ROLL FOR THE SOLID WASTE SERVICE ASSESSMENTS; CONFIRMING THE PRELIMINARY ASSESSMENT RESOLUTION FOR FISCAL YEAR 2026-27; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of Key West, Florida, enacted Ordinance No. 13-09 (the "Ordinance"), as codified in Article V. - *Annual Solid Waste Collection and Disposal Assessments.*, which authorizes the imposition of annual Solid Waste Service Assessments for Solid Waste collection and disposal services, facilities or programs against real residential property specifically benefited by the City's Solid Waste Management Services; and

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

WHEREAS, the City Commission desires to reimpose an assessment program for Solid Waste collection and disposal services, facilities or programs within the City using the tax

bill collection method for the Fiscal Year beginning October 1, 2026; and

WHEREAS, on June 4, 2026, the City Commission adopted Resolution No. 26-165 (the "Preliminary Rate Resolution") containing a brief and general description of the Solid Waste collection and disposal services, facilities or programs to be provided to Assessed Property, describing the method of apportioning the Solid Waste Cost to compute the Solid Waste Service Assessment for Solid Waste collection and disposal services, facilities or programs against Residential Property, designating a rate of assessment, and directing preparation of the Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, in order to re-impose Solid Waste Assessments for the Fiscal Year beginning October 1, 2026, the Ordinance requires the City to adopt an Annual Rate Resolution which establishes the rate of assessment and approves the Assessment Roll for the upcoming Year, with such amendments as the Commission deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Solid Waste Assessment Roll has heretofore been filed with the office of the City Manager, as provided in Section 58-107 of the Code of Ordinances of the City of Key West, Florida; and

WHEREAS, as required by the terms of Sections 58-103 and 58-104 of the Code of Ordinances of the City of Key West, Florida, a notice of public hearing has been published, or mailed, to each property owner having a change from the previous year's assessment and proposed to be charged a Solid Waste Service Assessment to notify the property owner of their 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 58-105. of the Code of Ordinances of the City of Key West, Florida;

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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 Solid Waste Service Assessment Ordinance (13-09), the Initial Assessment Resolution (13-196), the Final Assessment Resolution (13-227), and the Preliminary Rate Resolution (26-165), as codified in Article V. *Annual Solid Waste Collection and Disposal Assessments*. of the Code of Ordinances of the City of Key West, Florida, Sections 166.021 and 166.041, Florida Statutes and other applicable provisions of law.

SECTION 2. DEFINITIONS. This resolution is the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this resolution shall have meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. RE-IMPOSITION OF SOLID WASTE COLLECTION AND DISPOSAL ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the City's provision of Solid Waste collection and disposal services, facilities or programs described in the Preliminary Rate Resolution, in the amount of the Solid Waste Service Assessment set forth in the updated Assessment Roll, a copy of which was present at the above referenced public hearing and is incorporated herein by reference.

It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be benefited by the City's provision of Solid Waste collection and disposal services, facilities or programs in an amount not less than the Solid Waste Service Assessments for such parcel, computed in the manner set forth in the Preliminary Rate Resolution. 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, the Initial Assessment Resolution, the Final Assessment Resolution and the Preliminary Rate Resolution from the Solid Waste Management Services to be provided and a legislative determination that the Solid Waste Service Assessments are fairly and reasonably apportioned among the residential properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(B) The method for computing Solid Waste Service Assessments described in the Preliminary Rate Resolution is hereby approved.

(C) For the Fiscal Year beginning October 1, 2026, the Solid Waste Cost shall be allocated among all parcels of Assessed Property, based upon each parcel's classification as Residential Property and the number of Dwelling Units for such parcels. The Solid Waste Cost for Fiscal Year 2026-27 is estimated to be \$6,007,343.00. The rate of assessment for each Dwelling Unit for

Solid Waste collection and disposal services attributable to each Dwelling Unit for Solid Waste services and facilities provided for Fiscal Year 2026-27 is \$412.73. The maximum rate of assessment for each Dwelling Unit for Solid Waste collection and disposal services attributable to each Dwelling Unit for Solid Waste services and facilities provided for future fiscal years is \$491.35.

(D) Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste 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 Solid Waste Service Assessments.

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

(F) The Solid Waste Service Assessments shall constitute a lien upon the Assessed Property 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.

(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 4. CONFIRMATION OF PRELIMINARY RATE
RESOLUTION.

The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. 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 Solid Waste Assessment Roll and the levy and lien of the Solid Waste 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 Final Assessment Resolution.

SECTION 6. 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.

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 Lissette 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: 3993649

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.

Amber Douglas

(Signature of Affiant)

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

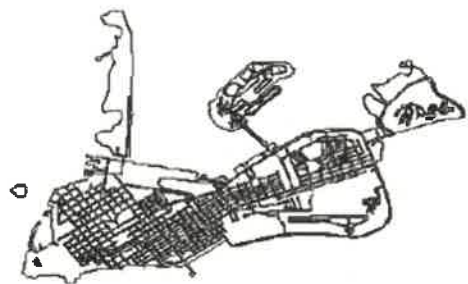
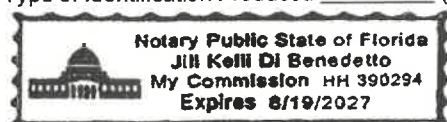
Jill Kelli Di Benedetto

(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 SOLID
WASTE SERVICE SPECIAL ASSESSMENTS**

Notice is hereby given that the City of Key West, will conduct a public hearing to consider re-imposing solid waste service assessments for the Fiscal Year beginning October 1, 2026, against certain improved residential properties located within the incorporated area of the City, to fund the cost of solid waste collection and disposal 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 rate of a assessment for Fiscal Year 2026-27 shall be \$412.73 per dwelling unit for solid waste services. The maximum rate of assessment for future fiscal years shall be \$491.35 per dwelling unit for solid waste services.

The total annual solid waste assessment revenue to be collected within the City is estimated to be \$6,007,343. Copies of the Solid Waste Service Assessment Ordinance (Ordinance No.13-099), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and re-imposing the Solid Waste Service Assessments, 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 City Hall at (305) 809-3721, 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

adno-3903649-1

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. 13-09, the Solid Waste Assessment Ordinance adopted by the City Commission on June 18, 2013 (the "Assessment Ordinance") and in conformance with the Solid Waste Preliminary Rate Resolution adopted by the City Commission on June 4, 2026 (the "Preliminary Rate Resolution").

2. Sandi Neubarth is a 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 Preliminary Rate Resolution. 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 Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Monroe County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

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 is personally known to me or has produced _____ as identification and did take an oath.



Martha Arencibia

Printed Name: Martha Arencibia

Notary Public, State of Florida

At Large

My Commission Expires: 9/17/2029

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 SOLID WASTE
NON-AD VALOREM ASSESSMENTS

NOTICE DATE: JULY 16, 2026

KEY WEST PROPERTY HOLDING
COMPANY LLC
PO BOX 286 ST
WARREN, VT 05674

1

Property Address: 800 FLEMING St Unit A-1,
KEY WEST
Key #: 8674821

***** 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 solid waste services using the tax bill collection method may be imposed and levied on your property. The use of an annual special assessment to fund solid waste services benefiting improved residential property located within the City of Key West is fair, efficient, and effective. The annual solid waste assessment is based on the number of residential dwelling units contained on each parcel of property.

The above parcel is subject to the solid waste assessment.

The total number of residential dwelling units on the above parcel is 2.

The maximum annual solid waste assessment for Fiscal Year 2026-27 is \$412.73 per dwelling unit or \$825.46.

The maximum annual solid waste assessment for future fiscal years is \$491.35 per dwelling unit or \$982.70.

The total annual solid waste assessment revenue to be collected within the City of Key West is estimated to be \$6,007,343 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 solid waste 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 Key West Solid Waste 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 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