COUNCIL AGENDA STATEMENT

Meeting Date: August 11, 2026

To: Honorable Mayor & Members of the City Council

From: Libby Frazier, Deputy Utilities Director

Through: Steve Williams, City Manager

Agenda Item: **Resolution 2026-72**, Impose And Provide For Collection Of Wastewater Special Assessments For Service Areas 1, 3, 4, 5, 6 And 7 (Including The Supplemental Assessment Program) For Fiscal Year Commencing October 1, 2026; Approving The Assessment Roll; Providing For Collection Of The Assessments; And Providing For An Effective Date.

BACKGROUND & JUSTIFICATION:

These resolutions will continue the City's assessment programs for construction of the wastewater collection and treatment facilities. Annually, Government Services Group (GSG) updates the assessment rolls and submits to the Monroe County tax collector on behalf of the City.

The assessment for the Supplemental Assessment is $566 ($462/EDU+$104/Connection). The assessments for Service Areas 1, 3, 4, 5, 6 and 7 are $508 ($415/EDU+$93/Connection). The supplemental assessment program includes properties that were missed on the initial assessment programs.

The annual public hearing has been advertised to take place at this City Council meeting, August 11, 2026. The public hearing allows property owners an opportunity to address the City Council about the assessment program. Following approval by the Council, the assessment rolls will be delivered to the Monroe County Tax Collector for the 2026 taxable year as a non-ad valorem assessment.

CONSISTENCY CHECKLIST:	Yes	No
1. Comprehensive Plan	X	
2. Other – 2010 Sewer Mandate	X	
3. Not applicable		

FISCAL NOTE:

RECOMMENDATION: Approval of Resolutions

Sponsored by: Williams

RESOLUTION NO. 2026-72

A RESOLUTION OF THE CITY OF MARATHON, FLORIDA, RELATING TO THE CONSTRUCTION OF WASTEWATER COLLECTION AND TREATMENT FACILITIES WITHIN SERVICE AREAS 1, 3, 4, 5, 6, 7, & SUPPLEMENTAL ASSESSMENT PROGRAM AREA IN THE CITY OF MARATHON, FLORIDA; IMPOSING THE ANNUAL WASTEWATER SPECIAL ASSESSMENTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR THE COLLECTION OF THE ASSESSMENTS; AND PROVIDING FOR 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"), to provide for the creation of assessment areas and authorize the imposition of special assessments to fund the construction of local improvements to serve the property located therein; and

WHEREAS, 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 adopted Resolution 2008-96, (the "SA 4 & 6 Initial Assessment Resolution"), creating Service Areas 4 & 6 and describing the method of assessing the cost of Wastewater Collection and Treatment Facilities against the real property specially benefited thereby, and directing preparation of the tentative Assessment Roll and provision of the notices required by the Code; and

WHEREAS, after hearing comments and receiving objections of all interested parties at a duly noticed public hearing the City adopted Resolution 2008-107 imposing an Assessment Program to fund the Wastewater Collection and Treatment Facilities against the properties located in Service Areas 4 & 6, confirming their creation, approving the Assessment Roll and providing for the collection of the assessments within Service Areas 4 & 6 (the "SA 4 & 6 Final Assessment Resolution"); and

WHEREAS, the City adopted Resolution 2009-66, (the "SA 1, 3, 5 & 7 Initial Assessment Resolution"), creating Service Areas 1, 3, 5, & 7 and describing the method of assessing the cost of Wastewater Collection and Treatment Facilities against the real property specially benefited thereby, and directing preparation of the tentative Assessment Roll and provision of the notices required by the Code; and

WHEREAS, after hearing comments and receiving objections of all interested parties at a duly noticed public hearing the City adopted Resolution 2009-90, imposing an Assessment Program to fund the Wastewater Collection and Treatment Facilities against the properties located in Service Areas 1, 3, 5, & 7, confirming their creation, approving the Assessment Roll and providing for the collection of the assessments within Service Areas 1, 3, 5, & 7 (the "SA 1, 3, 5, & 7 Final Assessment Resolution"); and

WHEREAS, the City adopted Resolution 2011-49, the Initial Assessment Resolution for the Supplemental Assessment Program (the "Initial Assessment Resolution"), creating the Supplemental Assessment Program Area and describing the method of assessing the cost of Wastewater Collection and Treatment Facilities against the real property specially benefited thereby, and directing preparation of the tentative Assessment Roll and provision of the notices required by the Code; and

WHEREAS, after hearing comments and receiving objections of all interested parties at a duly noticed public hearing the City adopted Resolution 2011-59 imposing a Supplemental Assessment Program to fund the Wastewater Collection and Treatment Facilities against the properties located in the Supplemental Assessment Program Area, confirming its creation, approving the Assessment Roll and providing for the collection of the assessments within the Supplemental Assessment Program area (the "Final Assessment Resolution"); and

WHEREAS, pursuant to the Code, the City is required to adopt an Annual Assessment Resolution for each fiscal year to approve the assessment rolls for such fiscal year; and

WHEREAS, this Resolution shall serve as the Annual Assessment Resolution for Fiscal Year 2026-2027, and the properties in Service Areas, 1, 3, 4, 5, 6 & 7, & Supplemental Assessment Program will be subject to the previously established special assessment amounts for the Assessment Programs; and

WHEREAS, as required by the Code the Assessment Roll has been filed with the office of the City Manager, and a notice of public hearing has been published; the proof of publication being attached hereto as Exhibit "A."

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

Section 1. This Resolution is adopted pursuant to the Code, the SA 4 & 6 Initial and Final Assessment Resolutions, Initial and Final Assessment Resolutions, the SA 1, 3, 5, & 7 Initial and Final Assessment Resolutions & Supplemental Assessment Resolutions, Section 166.021 and 166.041, *Florida Statutes*, and other applicable provisions of law.

Section 2. This Resolution is the Annual Assessment Resolution as defined in the Code. All capitalized terms in this Resolution shall have the meanings defined in the Code, and the SA 4 & 6 Initial and Final Assessment Resolutions, Initial and Final Assessment Resolutions, the SA 1, 3, 5 & 7 Initial and Final Assessment Resolutions & Supplemental Assessment Resolutions.

Section 3. **(A)** The Tax Parcels described in the updated Assessment Roll are hereby found to be specially benefited by construction of the Wastewater Improvements in the amount of the maximum annual Assessment set forth in the Assessment Roll. The methodology for computing annual Assessments described in the SA 4 & 6 Initial and Final Assessment Resolutions, Initial and Final Assessment Resolutions, the SA 1, 3, 5 & 7 Initial and Final Assessment Resolutions & Supplemental Assessment Resolutions, as amended, is hereby approved. The updated Assessment Roll includes additional EDUs assessed against various properties pursuant to a written agreement between the City and the property owners.

(B) For the Fiscal Year beginning October 1, 2026, Annual Assessments computed in the manner described in the SA 4 & 6 Initial Assessment Resolution and SA 1, 3, 5 & 7 Initial Assessment Resolution, as amended, are hereby levied and re-imposed on all Tax Parcels described in the Assessment Roll at a maximum annual rate of $415.00 per EDU, and a maximum annual rate of $93.00 per Connection for a period not to exceed 20 years, commencing in November 2008 for Service Areas 4 & 6 and November 2009 for Service Areas 1, 3, 5, & 7. For the Fiscal Year beginning October 1, 2026,

(C) For the Fiscal Year beginning October 1, 2026, Annual Assessments computed in the manner described in the Supplemental Initial Assessment Resolution, as amended, are hereby levied and re-imposed on all Tax Parcels described in the Assessment Roll.

Section 4. The Assessment Roll for Service Areas 1, 3, 4, 5, 6 & 7, Supplemental Assessment Resolutions currently on file with the City Manager and incorporated herein by reference is hereby approved.

Section 5. **(A)** The Assessments shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, counties, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Council of the Annual Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Assessment Resolution, the Adjusted Prepayment Amount shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other titles and claims, until paid. The lien shall be deemed perfected upon adoption by the Council Annual Assessment Resolution and shall attach to the property included on the Assessment upon adoption of the Annual Assessment Resolution.

Section 6. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of the Annual Assessment Resolution for each Fiscal Year, the City Manager shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

Section 7. If any clause, section, or other part or application of this Resolution is held by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall affect the validity of the remaining portions or application of this Resolution.

Section 8. This Resolution shall take effect immediately upon its adoption.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MARATHON, FLORIDA, THIS 11th DAY OF AUGUST, 2026.

THE CITY OF MARATHON, FLORIDA

____
Lynny Del Gazio, Mayor

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

____
City Clerk, Diane Clavier

(SEAL)

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

____
Steve Williams, City Attorney

EXHIBIT "A"
PROOF OF PUBLICATION

Justice Department releases $25M in law enforcement grants

NEWS RELEASE

WASHINGTON — The Justice Department announced that the Office of Community Oriented Policing Services (COPS Office) has just released $25 million in new grant Notices of Funding Opportunities (NOFOs) to support law enforcement. Today's NOFOs are in addition to the nearly $700 million in NOFOs the COPS Office released last month in June.

The recently released NOFOs include the Safer Outcomes: Enhancing Crisis Response Training for Law Enforcement Program and other grant programs that:

■ Produce products and resources to advance crime fighting, support common sense policing efforts, and uplift the image of the law enforcement profession;

■ Provide technical assistance resources to help law enforcement agencies and the communities they serve in identifying and implementing improvements through training, consultation, peer-based learning, analysis, and assessments; and

■ Establish new and support existing accreditation bodies in states or territories to increase the number of accredited law enforcement agencies nationwide.

"The Department of Justice is investing in strategies that reduce crime, hold offenders accountable, and give law enforcement the tools they need to do their jobs," said Associate Attorney General Stanley E. Woodward Jr. "These additional funding programs are another example of our commitment to safer neighborhoods, smarter strategies, and stronger partnerships across the country."

Safer Outcomes: Enhancing Crisis Response Training for Law Enforcement Program supports agency-wide deescalation training, including train-the-trainer and overtime costs, while partnering with academies, academic institutions, and POST commissions to institutionalize best-practice training nationwide. Up to $13 million will be available.

Community Policing Development (CPD) Law Enforcement Products and Resources supports the development of products and resources that provide guidance on promising practices; develop and test innovative strategies; build knowledge about effective practices and outcomes; and support new, creative approaches to preventing crime and promoting safe communities and a positive image of policing.

Products and resources must specifically be designed for national distribution and offer creative ideas to uplift the image of the law enforcement profession, advance crime fighting, or support common sense policing efforts. Up to $6 million will be available. High priority areas include the following topics:

■ Detecting and Investigating Human Trafficking
■ Gang Violence Enforcement and Investigations
■ Immigration and Border Security
■ Investigating and Interrupting Child Exploitation
■ Investigating and Interrupting Cybercrime
■ Investigating and Interrupting Opioids and Drug Markets
■ Officer Recruitment, Hiring, and Retention
■ Preventing and Investigating Domestic Terrorism
■ Unmanned Aerial Systems and Drones
■ Vagrancy and Squatting
■ Violent Crime Enforcement and Investigations

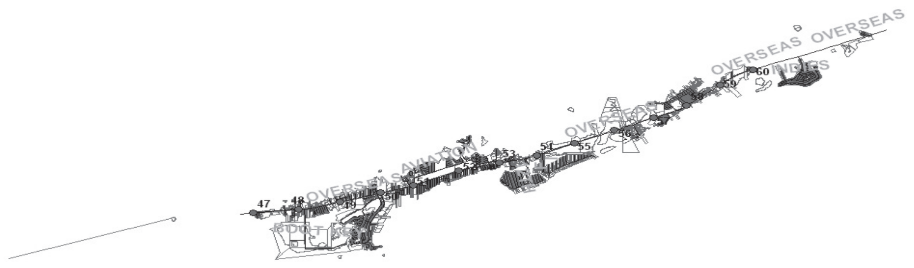
The Collaborative Reform Initiative (CRI) offers a suite of services designed to highlight best practices of law enforcement agencies and the many ways they protect Americans, enhance officer safety and wellness, build agencies' capacity for self-improvement and effectiveness, and promote community policing practices nationwide. CRI consists of programs meant to complement one another that range in time and complexity.

This year's Collaborative Reform program has two funding opportunities. The first funding opportunity has two subcategories: Collaborative Reform Technical Assistance Center (CRI-TAC) and Critical Response (CR). The second funding opportunity is invitational and only open to applicants that receive an invitation to apply. Up to $4.2 million will be available.

Community Policing Development (CPD) Accreditation Program is seeking to establish new and support existing accreditation bodies in states or territories throughout the United States. Funding will focus on activities such as providing technical assistance to agencies, defraying or underwriting accreditation costs for local agencies, improving customer service and marketing, and developing user-friendly policy templates. Up to $2.5 million will be available.

The COPS Office is the component of the U.S. Department of Justice responsible for advancing the practice of community policing and the Administration's priority of Making America Safe Again by supporting the nation's state, local, territorial and Tribal law enforcement agencies through information and grant resources.

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS FOR SERVICE AREAS 1, 3, 4, 5, 6 AND 7 (Including the Supplemental Assessment Program)



Notice is hereby given that the City of Marathon, Florida, will conduct a public hearing to receive public comment on the existing wastewater assessments against certain parcels of property located in the City and approve the special assessment roll for service areas 1, 3, 4, 5, 6, and 7 (including the Supplemental Assessment Program). The hearing will be held at 5:30 p.m., or as soon thereafter as the matter can be heard, on August 11, 2026 at the City of Marathon Council Chambers, 9805 Overseas Highway, Marathon, Florida for the purpose of receiving public comment on the assessments and their collection on the tax bill. 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) 289-4130, at least five 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 were originally imposed in 2008, 2009, and 2011 to fund construction of wastewater collection and treatment facilities. The assessment for each parcel of property is 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 for Service Areas 1, 3, 4, 5, 6 & 7. A more specific description is set forth in the Initial Assessment Resolution adopted by the City Council on June 24, 2008 and June 9, 2009. 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 was included on the ad valorem tax bill mailed in November 2009. Future annual assessments may be prepaid at the option of the property owner.

If you have any questions, please contact the Wastewater Utility at (305) 289-5005.

CITY OF MARATHON, FLORIDA

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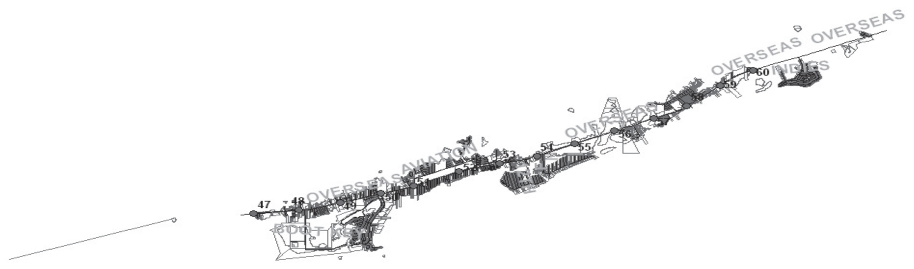
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS



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 August 11, 2026 at the City of Marathon Council Chambers, 9805 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) 289-4130, at least five 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 the on-going maintenance of stormwater collection and treatment facilities. The assessment for each parcel of property will be based, in part, on the number of equivalent residential units attributable to such parcel. The maximum annual assessment is estimated to be $120.00 per ERU. A more specific description is set forth in the Preliminary Assessment Resolution adopted by the City Council on July 27, 2010. Copies of the Preliminary Assessment Resolution 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 non-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 many result in a loss of title. If you have any questions, please contact Stormwater Utility at (305) 289-5005.

CITY OF MARATHON, FLORIDA

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