

RESOLUTION NO. 09- 40

A RESOLUTION OF THE CITY COUNCIL OF MARCO ISLAND, FLORIDA, RELATING TO THE CONSTRUCTION AND FUNDING OF WASTEWATER IMPROVEMENTS IN THE GOLDENROD ASSESSMENT AREA; RATIFYING AND CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; DETERMINING THAT CERTAIN REAL PROPERTY WILL BE SPECIALLY BENEFITED BY THE WASTEWATER IMPROVEMENTS; ESTABLISHING THE METHOD OF ASSESSING THE COSTS OF THE IMPROVEMENTS AGAINST THE REAL PROPERTY THAT WILL BE SPECIALLY BENEFITED THEREBY; ESTABLISHING OTHER TERMS AND CONDITIONS OF THE ASSESSMENTS; APPROVING THE ASSESSMENT ROLL; PROVIDING THE METHOD OF COLLECTION; DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARCO ISLAND, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the City of Marco Island, Florida (the "City") is adopted pursuant to City Ordinance No. 99-1 (as amended from time to time and codified in the City Code in Sections 2-281 through 2-379, the "Assessment Ordinance"), City Resolution No. 09-36 (the "Initial Assessment Resolution"), Chapter 197, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS.

(A) This Resolution is the Final Assessment Resolution. All capitalized terms in this Resolution shall have the meanings defined in the Assessment Ordinance and the Initial Assessment Resolution.

(B) All references in this Resolution and the Initial Assessment Resolution to City Ordinance No. 2003-19, as amended, refer to and shall be deemed to also refer to City Ordinance No. 2004-06, as amended, as same is codified in Chapter 52, Division 2, of the City of Marco Island Code of Ordinances.

SECTION 3. FINDINGS. It is hereby ascertained, determined and declared that:

(A) The findings provided in Section 1.03 of the Initial Assessment Resolution are hereby ratified, confirmed, and incorporated as if set forth fully herein.

(B) On September 21, 2009, the Council adopted the Initial Assessment Resolution, proposing the construction and funding of the Wastewater Collection Improvements and Wastewater Treatment Capacity Improvements, describing the method of assessing the cost of such improvements against the real property that will be specifically benefited thereby, establishing a public hearing to consider imposition of the proposed assessments, and directing preparation of the preliminary Assessment Roll and provision of the notices required by the Assessment Ordinance.

CITY OF MARCO ISLAND, FLORIDA

**GOLDENROD ASSESSMENT AREA
FINAL ASSESSMENT RESOLUTION**

Adopted December 7, 2009

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FINAL ASSESSMENT RESOLUTION

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(C) Pursuant to Section 2-326 of the Assessment Ordinance, the Council is required to repeal or confirm the Initial Assessment Resolution, with such amendments as the Council deems appropriate, after hearing concerns and receiving comments or objections of interested parties.

(D) The Assessment Roll has heretofore been filed at the offices of the City Clerk, 50 Bald Eagle Drive, Marco Island, Florida, and made available for public inspection.

(E) As required by the terms of the Initial Assessment Resolution, notice of a public hearing has been published and mailed to each property owner proposed to be assessed 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.

(F) A public hearing has been duly held and comments and objections of all interested persons have been heard and considered as required by law.

(G) The Assessments imposed pursuant to this Resolution will be imposed by the Council, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

(H) The benefits derived from the Wastewater Collection Improvements and Wastewater Treatment Capacity Improvements exceed the amount of the Assessments

levied and imposed hereunder. The Assessment for any Tax Parcel within the Goldenrod Assessment Area does not exceed the proportional benefits that such Tax Parcel will receive compared to any other Tax Parcel within such area.

(I) The Council hereby finds and determines that the Assessments to be imposed in accordance with this Resolution provide an equitable method of funding the Wastewater Collection Improvements and Wastewater Treatment Capacity Improvements by fairly and reasonably allocating the cost to specially benefited property.

SECTION 4. RATIFICATION AND CONFIRMATION OF PRIOR ACTIONS AND INITIAL ASSESSMENT RESOLUTION.

(A) The City is a coastal community initially developed as an unincorporated subdivided area by the Collier family interests and Elliot Mackle, Robert Mackle and Frank Mackle, Jr. through the Deltona Corporation in the 1960's and 1970's, characterized by a predominance of similarly sized lots on sea-walled canals initially developed for the most part without central wastewater utilities. In 2003, the City purchased the only substantial central water and wastewater utility system on the island from Florida Water Services and is proceeding to extend wastewater collection facilities and expand, upgrade and modernize its wastewater treatment facilities in order to serve both existing customers and much of the unsewered areas of Marco Island.

(B) Although it would be legally permissible for the City to recover the entirety of all capital improvements for extending its wastewater collection facilities and expanding, upgrading and modernizing its wastewater treatment facilities through its utility rates, the City Council, in an attempt to more equitably distribute the costs associated with such overall expansion activities, has chosen to employ a combination of methods to fund such costs. For example, the pro rata costs for Wastewater Collection Improvements and Wastewater Treatment Capacity Improvements are equitably anticipated to be recovered through the special assessments similar to those imposed hereunder; new users not included in Assessment Areas are equitably required to pay comparable wastewater system related capital facilities fees (impact fees) for the cost of capital improvements necessary to serve their properties; and, all customers, new and old alike through their monthly utility rates, share in funding a real and substantial portion of the capital costs necessary to extend collection facilities and expand, up-grade and modernize wastewater treatment facilities not otherwise funded by special assessments or impact fees. The use of such an approach is a fair and reasonable means to equitably share the cost of such capital facilities amongst all of the wastewater utility system users, both present and future.

(C) All actions taken by the Council at its meeting commenced on September 21, 2009 are hereby ratified and confirmed. This Resolution reflects modifications to City Ordinance No. 2003-19, as amended, to set wastewater system capital facilities fees at

\$4,610 per ERC and eliminates certain roadway paving costs from the calculation of Capital Cost. The Initial Assessment Resolution, as supplemented and modified by this Resolution, is hereby ratified and confirmed.

SECTION 5. APPROVAL OF ASSESSMENT ROLL. The Assessment Roll, which is on file with the City Clerk, is hereby approved.

SECTION 6. ASSESSMENTS.

(A) The estimated Capital Cost of the Wastewater Collection Improvements necessary to serve the Goldenrod Assessment Area is \$4,944,792, of which \$3,935,364 will be funded by the Assessments imposed hereunder and the balance will be funded by other legally available revenues of the City (which may include but are not limited to utility rates collected from all Utility System ratepayers).

(B) The estimated Capital Cost of the Wastewater Treatment Capacity Improvements necessary to serve the Goldenrod Assessment Area is \$1,705,516, substantially all of which will be funded by the Assessments imposed hereunder.

(C) Accordingly, for purposes of calculating the Assessments imposed hereunder, (1) the estimated Capital Cost for Wastewater Collection Improvements allocated to the Goldenrod Assessment Area is \$3,935,364 and the Project Cost for same is \$4,185,653; and (2) the estimated Capital Cost for Wastewater Treatment Capacity Improvements allocated to the Goldenrod Assessment Area is \$1,705,516 and the Project Cost for same is \$1,813,987.

(D) As of adoption hereof, there are 366 ERCs for Wastewater Collection Improvements and 369.96 ERCs for Wastewater Treatment Capacity Improvements in the Goldenrod Assessment Area.

(E) The Tax Parcels located within the Goldenrod Assessment Area and described in the Assessment Roll are hereby found to be specially benefited by (1) construction of the Wastewater Collection Improvements based upon an estimated Capital Cost of \$10,753 per ERC and an estimated Project Cost of \$11,437 per ERC; and (2) construction of the Wastewater Treatment Capacity Improvements based upon an estimated Capital Cost of \$4,610 per ERC and an estimated Project Cost of \$4,903 per ERC.

(F) Affected property owners shall have the option of prepaying the Capital Cost for Wastewater Collection Improvements and Wastewater Treatment Capacity Improvements before the issuance of Obligations and thereby avoiding a pro rata share of financing costs and annual collection and administrative costs.

(G) If the combined Capital Cost amount is not prepaid, an annual non-ad valorem assessment will be collected pursuant to the Uniform Assessment Collection Act for a period of twenty (20) years. The annual non-ad valorem assessment shall be calculated based upon the combined Project Cost for Wastewater Collection Improvements and Wastewater Treatment Capacity Improvements, applicable interest and financing costs, and annual collection and administrative costs. The maximum

annual non-ad valorem assessment collected pursuant to the Uniform Assessment Collection Act shall not exceed the total of \$1,125 per ERC for Wastewater Collection Improvements plus \$483 per ERC for Wastewater Treatment Capacity Improvements.

(H) In order to provide extraordinary alternative payment options, affected Property Owners shall also have the opportunity to enter into a Deferred Payment Agreement pursuant to Section 3.09 or 3.10 of the Initial Assessment Resolution. The City shall advance and fund, on behalf of the owner of such property, the Assessment otherwise attributable to that property, and the Deferred Payment Agreement shall in turn provide for the alternative consensual special assessment of the benefited property which shall be collected separate and apart from any other Assessments imposed as a result hereof.

(I) The methodology for determining ERCs described in Section 3.03 of the Initial Assessment Resolution, as supplemented herein, is hereby approved and adopted. A special assessment computed in the manner described in the Initial Assessment Resolution, as supplemented and modified by this Final Assessment Resolution, is hereby levied and imposed on all Tax Parcels described in the Assessment Roll in order to fund Wastewater Collection Improvements and Wastewater Treatment Capacity Improvements, and unless prepaid, shall be collected by a series of non-ad valorem assessments over a period of twenty (20) years. It is anticipated that collection

under the Uniform Assessment Collection Act shall commence with the ad valorem tax bill to be mailed in November 2012.

(J) Following adoption of this Final Assessment Resolution but prior to the date on which the Assessment Roll is certified for collection, the City Manager and City Attorney are directed and authorized to promptly institute proceedings pursuant to Chapter 75, Florida Statutes, for validation of any Obligations secured by the Assessments. The collection of Assessments as provided herein is contingent upon a favorable outcome for the City in the validation proceeding. Any Obligations issued by the City shall contain a covenant by the City to adopt an Annual Assessment Resolution imposing Assessments for each Fiscal Year until the Obligations have been paid in full.

(K) Upon adoption hereof and of the Annual Assessment Resolution for each Fiscal Year, the Assessments shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, City 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 validation of the Obligations and 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.

SECTION 7. COLLECTION OF ASSESSMENTS. The Assessments shall be collected pursuant to the provisions of the Initial Assessment Resolution and 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 8. EFFECT OF FINAL ASSESSMENT RESOLUTION. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, method by which the Assessments will be computed, the Assessment Roll, the maximum annual Assessment, the levy and lien of the Assessments and the terms for prepayment of the Assessments), unless proper steps are initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of City Council's adoption of this Final Assessment Resolution.

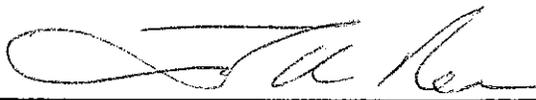
SECTION 9. ASSESSMENT NOTICE. Upon validation of the Obligations and prior to certification of the Assessment Roll to the Tax Collector, the City Manager is hereby directed to record a general notice of the Assessments in the Official Records in the office of the Collier County Clerk of Courts. Such notice shall be in substantially the form attached hereto as Appendix C. The preliminary Assessment Roll and each annual Assessment Roll shall be retained by the City Manager and shall

be available for 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 Tax Parcel can be determined by use of a computer terminal or internet access available to the public.

SECTION 10. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

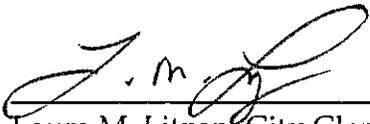
DULY ADOPTED this 7th day of December, 2009.

**CITY COUNCIL OF MARCO ISLAND,
FLORIDA**

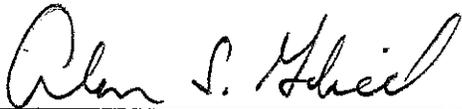
By: 
Frank R. Recker, Vice-Chairman

(SEAL)

ATTEST:


Laura M. Litzan, City Clerk

Approved as to Form:


Alan L. Gabriel, City Attorney
Weiss Serota Helfman Pastoriza Cole &
Boniske, P.L.

APPENDIX A

PROOF OF PUBLICATION

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, personally appeared the undersigned affiant, who after being duly sworn depose and say:

- (1) Erin Augustine Pomeroy is Project Analyst of Ennead, LLC ("Ennead").
- (2) On or before October 30, 2009, Ennead mailed notices in accordance with Section 2.05 of City Resolution No. 09-36, the Initial Assessment Resolution for the Goldenrod Assessment Area (the "Initial Assessment Resolution") and Section 2-325 of the Code of Ordinances of the City of Marco Island, Florida by First Class Mail, to each owner of real property located within the Goldenrod Assessment Area (as defined in the Initial Assessment Resolution), as reflected on, and at the addresses then shown on, the real property assessment tax roll database maintained by the Collier County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.
- (3) An exemplary form of such notice is attached hereto.

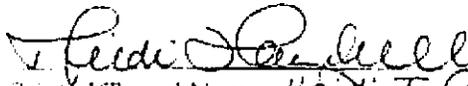
FURTHER AFFIANT SAYETH NAUGHT.


 Erin Augustine Pomeroy, affiant

STATE OF FLORIDA
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 17 day of November, 2009, by Erin Augustine Pomeroy. She is personally known to me or has produced n/a as identification and did take an oath.




 Printed/Typed Name: Heidi T. Campbell
 Notary Public-State of FL
 Commission Expires: 4/23/2012



City of Marco Island 0003
50 Bald Eagle Drive
Marco Island, Florida 34145

Notice of Rescheduled Public Hearing

October 29, 2009

[Redacted]

Parcel Number [Redacted]
Property Address [Redacted]
Goldenrod Assessment Area
Wastewater Assessments

Dear Property Owner,

The City Council (the "City Council") of Marco Island, Florida (the "City") is considering the imposition of special assessments upon real property located within the Goldenrod Assessment Area to pay for wastewater collection improvements and wastewater treatment capacity improvements therein. In the event such charges are not prepaid, the City Council will impose non-ad valorem assessments in order to fund the construction of such wastewater collection improvements and wastewater treatment capacity improvements. The total revenue to be collected by the City through non-ad valorem assessments in the Goldenrod Assessment Area is estimated to be \$7,073,267.16 together with other costs associated with financing and collection of the assessments. The assessment for each improved parcel of property will be based on the total number of equivalent residential connection units or ERCs as of the date the assessment is imposed. A more specific description of the assessment program including a description of the Goldenrod Assessment Area is included in the Goldenrod Initial Assessment Resolution adopted by the City Council on September 21, 2009. Copies of the Initial Assessment Resolution and the preliminary assessment roll are available for your review at the offices of the City Clerk at the City Hall, 50 Bald Eagle Drive, Marco Island, Florida. Information regarding the assessment for your specific property, including the number of ERCs, is attached to this letter. The City intends to issue obligations to finance this and other assessment projects. This will permit the cost attributable to your property to be amortized over a period of twenty (20) years. However, you may choose to prepay these special assessments and avoid the additional financing cost. 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 your assessment, the amount necessary to pay your assessment in full will be increased by your share of the financing cost (financing costs, capitalized interest and reserve account). The City anticipates that the financing cost will increase the prepayment amount by 6.36%.

The annual assessment will include your share of the principal, interest, and amounts related to collection of the assessments. The maximum annual assessment is estimated to be \$1,124.48 per ERC for Wastewater Collection improvements and \$482.11 per ERC for Wastewater Treatment Capacity Improvements. However, the actual annual assessment cannot be determined until the obligations are issued. The City intends to include annual assessments on your ad valorem tax bill with the first payment on the bill to be mailed in November 2012. Failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title. As well, each assessment will be subject to mandatory payment of the full balance due upon the transfer of title to the property.

This letter has been sent to notify you that the public hearing originally scheduled by the City Council for November 2, 2009 has been rescheduled for December 7, 2009 at 5:30 P.M. at the Community Meeting Center located at 51 Bald Eagle Drive, Marco Island, Florida. This hearing is being held for the purpose of receiving comments on the proposed improvement area and the assessments, including collection on the ad valorem tax bill. You have the right to appear at the hearing and to file written objections with the City Manager within 20 days of this notice.

You are hereby notified that connection of your property to the City's wastewater utility system is mandatory, that availability of the utility system to your property is estimated to occur December, 2011 and that you will have 165 days from that date to connect your property to the utility system.



If you signed an agreement with the City to lock-in 2006 construction costs for the above-referenced parcel, please contact the City's accountant, Keith Shindbarger at (239) 389-3923, for additional information.

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 need a special accommodation or an interpreter to participate in this proceeding, please contact the City Clerk at least forty-eight (48) hours prior to the date of the hearing.

CITY COUNCIL OF MARCO ISLAND, FLORIDA

Goldenrod Assessment Area

[REDACTED]	Parcel Number	[REDACTED]
	Location	[REDACTED]
	Sec. 0003	
Total number of ERCs attributed to property for collection:	1.0	
Total number of ERCs attributed to property for capacity:	1.00	
Number of annual payments:	20	
Proposed Non ad Valorem Assessment	Per ERC	This Parcel
Amount to make full payment before obligations are issued (no post construction financing cost):		
Wastewater Collection Improvements	\$10,752.36	\$10,752.36
Wastewater Treatment Capacity Improvements	<u>\$ 4,610.00</u>	<u>\$4,610.00</u>
TOTAL	\$15,362.36	\$15,362.36
Prepayment amount after bonds are issued* (includes financing cost):		
Wastewater Collection Improvements	\$11,436.21	\$11,436.21
Wastewater Treatment Capacity Improvements	<u>\$ 4,903.20</u>	<u>\$4,903.20</u>
TOTAL	\$16,339.41	\$16,339.41
Maximum annual payment:		
Wastewater Collection Improvements	\$ 1,124.48	\$ 1,124.48
Wastewater Treatment Capacity Improvements	<u>\$ 182.11</u>	<u>182.11</u>
TOTAL	\$ 1,306.59	\$ 1,306.59

* This amount will be reduced after each annual payment.

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

APPENDIX C

FORM OF ASSESSMENT NOTICE

**NOTICE OF ASSESSMENTS FOR WASTEWATER IMPROVEMENTS
IN THE GOLDENROD ASSESSMENT AREA**

NOTICE IS HEREBY GIVEN THAT on December 7, 2009, the City Council of Marco Island, Florida, (the "City") adopted Resolution No. 09-___- which levied and imposed special assessments, sometimes referred to as non-ad valorem assessments, against property located within the Goldenrod Assessment Area, described in Exhibit A attached hereto, for Wastewater Collection Improvements in an initial principal Capital Cost amount of \$10,752 per Equivalent Residential Connection ("ERC") and Wastewater Treatment Capacity Improvements in an initial principal Capital Cost amount of \$4,610 per ERC necessary to finance a portion of the wastewater improvements being constructed within the City. Such dollar amounts are exclusive of financing costs, collection costs and any amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments. Resolution No. 09-___ levied and imposed non-ad valorem assessments subject to validation of obligations secured by the assessments. This notice was filed after validation of the Collier County Circuit Court, Case No. _____ pursuant to Chapter 75, Florida Statutes. Collection of the special assessments will commence with the ad valorem tax bill to be mailed in November 2012 and will continue each year for a maximum of twenty (20) years or until the property is sold or transferred for other than nominal consideration at which time the assessment shall be due in full. The method of computing the annual assessment, provisions regarding payment in full upon sale or transfer of the property and definitions for capitalized terms not otherwise defined herein are set forth in Resolution No. 09-36. Copies of Resolution Nos. 09-36, 09-___ and the special assessment roll which contains a list of the affected tax parcel numbers and property owners (as shown on the Collier County ad valorem tax assessment roll as of the effective date of Resolution No. 09-___) and the number of ERCs attributable to each parcel are on file with the City Manager, 50 Bald Eagle Drive, Marco Island, FL 34145, and open to public inspection. Additional information can be obtained on the internet at www.cityofmarcoisland.com.

This notice is recorded at the direction of the City Council of Marco Island, Florida pursuant to its Resolution No. 09-___ in order to provide constructive notice of the levy and imposition of non-ad valorem assessments upon real property located within the Goldenrod Assessment Area.

The City Council will adopt an annual assessment resolution for each fiscal year. Upon adoption of each annual assessment resolution, assessments shall constitute a lien against assessed property equal in rank and dignity with the liens of all state, county, City or municipal taxes and other non-ad valorem assessments. The lien shall be deemed perfected upon adoption of each 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. This notice does not and shall not be construed to require that individual liens or releases be filed in the Official Records.

Dated this ____ day of _____ 20__

City Manager

[NOTARY BLOCK]

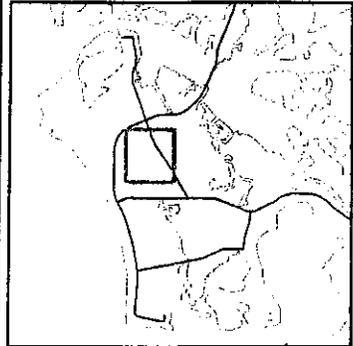
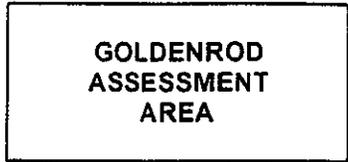
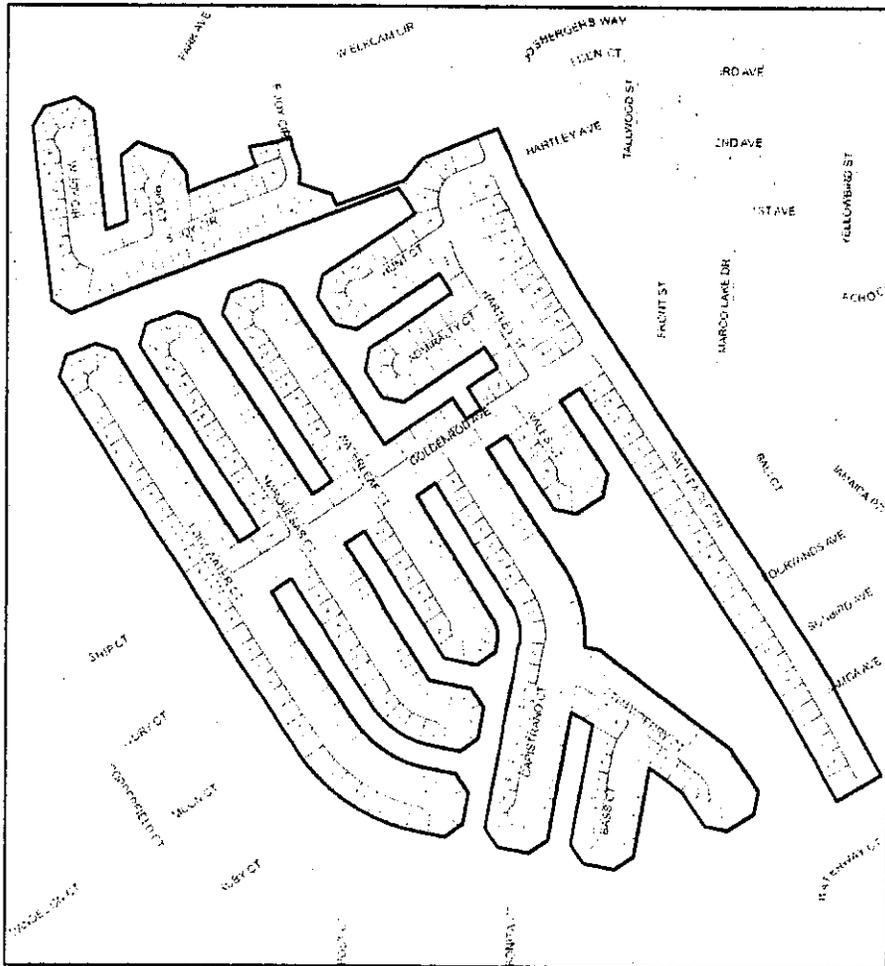
EXHIBIT A -- GOLDENROD ASSESSMENT AREA

The Goldenrod Assessment Area is described as follows*:

Marco Beach Unit 6, Block 259, Lots 1-14; Block 260, Lots 1-12 as recorded in Plat Book 6 Page 48 of the Collier County Records.

Marco Beach Unit 6, Block 259, Lots 15-30; Block 254, Lots 1-28; Block 255, Lots 1-25; Block 256, Lots 1-3, Lots 5-31; Block 257, Lots 1-30; Block 258, Lots 1-20; Block 249, Lots 1-17, as recorded in Plat Book 6, Page 50 of the Collier County Records.

Marco Beach Unit 6, Block 249, Lots 18-36, Lot 38; Block 250, Lots 1-44; Block 251, Lots 1-30; Block 252, Lots 1-19; Block 253, Lots 1-27; Block 254, Lots 29-62 as recorded in Plat Book 6, Page 52 of the Collier County Records.



It is the intent of the Board of Supervisors to assess the property within the Goldenrod Assessment Area as shown on the map attached hereto.

The Board of Supervisors hereby certifies that the map attached hereto is a true and correct copy of the map on file in the office of the Board of Supervisors.

* Assessments for the following tax parcels, identified by folio number, have been prepaid prior to the filing of this notice: {list prepaid parcels}

