
CITY OF CORAL GABLES, FLORIDA

RESOLUTION NO. 2021-160

**INITIAL ASSESSMENT RESOLUTION
COCOPLUM PHASE I STREET LIGHTING
SPECIAL TAXING DISTRICT**

ADOPTED JUNE 8, 2021

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RESOLUTION NO. 2021-160

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO THE PROVISION OF STREET LIGHTING SERVICES, FACILITIES, AND PROGRAMS WITHIN THE COCOPLUM PHASE I STREET LIGHTING SPECIAL TAXING DISTRICT; ESTIMATING THE COST OF STREET LIGHTING SERVICES, FACILITIES, AND PROGRAMS TO BE ASSESSED FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2021; DETERMINING THAT CERTAIN REAL PROPERTY WILL BE SPECIALLY BENEFITTED THEREBY; ESTABLISHING THE METHOD OF ASSESSING THE STREET LIGHTING SERVICE COST AGAINST THE REAL PROPERTY THAT WILL BE SPECIALLY BENEFITTED THEREBY; DIRECTING THE FINANCE DIRECTOR TO PREPARE OR DIRECT THE PREPARATION OF A PRELIMINARY ASSESSMENT ROLL BASED UPON THE METHODOLOGY SET FORTH HEREIN; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED STREET LIGHTING ASSESSMENTS AND THE METHOD OF THEIR COLLECTION AND DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREWITH; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, in 2020 Miami-Dade County (the "County") enacted Ordinance No. 20-114 to create the Cocoplum Phase I Street Lighting Special Taxing District to provide Street Lighting services, facilities, and programs to properties within the District; and

WHEREAS, after approval by referendum and a joint resolution of the County and City, governance and control of the District was transferred from the County to the City to be effective on October 20, 2020; and

WHEREAS, when creating the District, the County applied a Front Footage method of apportionment for the calculation of the Assessments to fund the Street Lighting; and

WHEREAS, the property owners within the District have requested certain changes to the level of Street Lighting services and facilities within the District and have further requested to change the method of apportionment from Front Footage to a per Lot approach; and

WHEREAS, in accordance with the City's established procedures, such changes must be approved by a petition process within the District, which is currently ongoing and will not be concluded in time to incorporate any changes for the Fiscal Year beginning October 1, 2021; and

WHEREAS, accordingly, with a potential change pending, the City desires to assess a Street Lighting Service Cost of \$0 and set the Assessment apportioned on a Front Footage basis for the Fiscal year beginning October 1, 2021 at a rate of \$0 to await the results of the petition process.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Assessment Ordinance, Article VIII, Section 2, Florida Constitution, the City of Coral Gables Charter, Chapter 166, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS. This resolution constitutes the Initial Assessment Resolution for the Cocoplum Phase I Street Lighting Special Taxing District, as defined in the Assessment Ordinance, and initiates the process to implement and collect the Assessments within the District.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance. As used in this resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires.

"Annual Service Component" means the amount computed for each Tax Parcel pursuant to Section 11(A) hereof.

"Assessment" means an annual Service Assessment, as defined in the Assessment Ordinance, imposed against property located within the District to fund the Street Lighting Service Cost, computed in the manner described in Section 11 herein.

"Assessment Ordinance" means City of Coral Gables Ordinance No. 2015-09, the Master Service Assessment Ordinance.

"Collection Cost" means the estimated cost to be incurred by the City during any Fiscal Year in connection with the collection of the Assessments.

"Collection Cost Component" means the amount computed for each Tax Parcel/Folio pursuant to Section 11(B) hereof.

"Commission" means the City Commission of the City of Coral Gables.

"District" or "Cocoplum Phase I Street Lighting Special Taxing District" means those properties identified in Miami Dade County Ordinance No. 20-114, which originally created the Cocoplum Phase I Street Lighting Special Taxing District, as confirmed and more particularly described in Section 5 hereof, that receive a special benefit from the Street Lighting Services described in this Initial Assessment Resolution.

"Front Footage" means the total amount of lineal front feet along the public rights-of-way within the District that is attributed to each Tax Parcel within the District,

as determined by data obtained from the Miami-Dade County Property Appraiser database.

"Property Appraiser" means the Miami-Dade County Property Appraiser.

"Statutory Discount Amount" means the amount computed for each Tax Parcel/Folio pursuant to Section 11(C) hereof.

"Street Lighting" means the installation, operation, and maintenance of eleven (11) 144-watt, 4000K, bracket-arm LED street lights and forty-four (44) 60-watt, 3000K, post-top LED street lights within the public rights-of-way in the District, which may be adjusted as to quantity, style, and luminosity at the discretion of the City.

"Street Lighting Assessment Roll" means the Assessment Roll, as defined in the Assessment Ordinance, relating to the Street Lighting Service Cost for the provision of the Street Lighting services, facilities, and programs.

"Street Lighting Service Cost" means all or any portion of the Service Cost, as defined in the Assessment Ordinance, that is properly attributable to the provision of Street Lighting services, facilities, and programs within the Assessment Area under generally accepted accounting principles, including, without limiting the generality of the foregoing, all electrical power and maintenance costs incurred by the City for the Street Lighting services, facilities, and programs within the Assessment Area, all administrative costs incurred by the City in establishing and administering the Assessment Area, a reasonable amount for contingency for anticipated costs and uncollectible assessments, and reimbursement to the City for any funds advanced for Street Lighting services, and interest of any interfund or intrafund loan for such purposes.

"Tax Parcel/Folio" means a parcel of property within the District to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Uniform Assessment Collection Act" means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing the singular number include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 4. FINDINGS. It is hereby ascertained, determined and declared that:

(A) Pursuant to Article VIII, Section 2 of the Florida Constitution, and section 166.021, Florida Statutes, the City Charter, and other applicable provisions of law, the Commission has all powers of local self-government to perform municipal functions and to render municipal services except when prohibited by law and such power may be exercised by the enactment of legislation in the form of City ordinances.

(B) The Commission may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the Commission may legislate on any subject matter on which the Legislature may act, except those subjects described in (a), (b), (c), and (d) of section 166.021(3), Florida

Statutes. The subject matter of paragraphs (a), (b), (c) and (d) of section 166.021(3), Florida Statutes, are not relevant to imposition of the Assessments.

(C) The Commission enacted the Assessment Ordinance to authorize the imposition of Assessments to fund the Service Cost for the provision of Street Lighting services, facilities, and programs providing a special benefit to property located with the District.

(D) In accordance with the Miami-Dade County Home Rule Charter and Chapter 18 of the Code of Miami-Dade County, in 2020 Miami-Dade County (the "County") enacted Ordinance No. 20-114 to create the Cocoplum Phase I Street Lighting Special Taxing District to provide Street Lighting services, facilities, and programs to properties within the District.

(E) Pursuant to Section 18-3.1 of the Code of Miami-Dade County, after approval by referendum and a joint resolution of the County and City, governance and control of the District was transferred from the County to the City to be effective on October 20, 2020.

(F) Pursuant to the interlocal agreement between the County and the City outlining the transfer of governance, the City shall be responsible for "establishing assessment rates and collecting assessments for the Special Taxing District."

(G) The Assessment Ordinance outlines the City's procedures for establishing and collecting assessments, which the Commission now desires to initiate with the adoption of this Initial Assessment Resolution for the Cocoplum Phase I Street Lighting Special Taxing District.

(H) The Street Lighting services, will provide a special benefit to all Tax Parcels/Folios located within the District by protecting and enhancing the value, use and enjoyment of such property. The provision of street lights, and the operation and maintenance of those lights will preserve or enhance the property and rental values and marketability, provide better property identification and recognition of property, and enhance the aesthetics, safety and access to property.

(I) The Street Lighting Assessments to be imposed in accordance with this Initial Assessment Resolution provide an equitable method of funding the provision of Street Lighting services, facilities, and programs by fairly and reasonably allocating the Street Lighting Service Cost to specially benefitted property, based upon the amount of Front Footage attributable to each Tax Parcel/Folio of property in the manner hereinafter described.

(J) It is fair and reasonable and proportionate to the special benefit received to apportion the Street Lighting Service Cost among the Tax Parcel/Folios in the District based upon that property's Front Footage because the Street Lighting services, facilities, and programs will be installed, operated, and maintained along the abutting public rights-of-way.

(K) The Commission hereby finds that each Tax Parcel/Folio of Assessed Property within the District will be benefitted by the City's provision of the Street Lighting services, facilities, and programs in an amount not less than the Assessment imposed against such property, computed in the manner set forth in this Initial Assessment Resolution.

SECTION 5. CONFIRMATION OF THE DISTRICT.

(A) In accordance with Section 2.01 of the Assessment Ordinance, the Commission acknowledges the District as created in Miami-Dade County Ordinance No. 20-114 and hereby confirms the District as an Assessment Area, which shall include all properties in portions of Section 32, Township 54 South, Range 41 East, of Miami-Dade County, Florida; more particularly described as follows: Lots 64 through 72 and SE ½ of Lot 73 in Block 4 of "CORAL GABLES BISCAYNE BAY SECTION I PL. B" according to the plat thereof, as recorded in Plat Book 25 at Page 50; Lots 1 through 13 in Block 1 and Lots 9 through 20 in Block 3 and all of Block 4 and Lots 1 through 3 and Lots 14 through 44 in Block 5 and all of Blocks 6, 7, 8, 9, 10, 11 and Tract "A" of "Cocoplum Section I" according to the plat thereof, as recorded in Plat Book 99, at Page 39. All of the above named plats are recorded in the Public Records of Dade County, Florida.

(B) The District is created to provide beautification, better identification and recognition of property, and enhance safety and access to property, as well and preserve and/or enhance the value and marketability of all property therein through the provision of uniform Street Lighting services, facilities, and programs.

SECTION 6. PUBLIC HEARING. There is hereby established a public hearing to be held at 3:00 p.m. on September 14, 2021, in the Commission Chambers, 405 Biltmore Way, Coral Gables, Florida, for the purpose of (A) receiving and considering any comments on the Assessments from affected property owners and (B) authorizing the imposition of such Assessments for the Fiscal Year commencing October 1, 2021 and collecting such assessment on the same bill as ad valorem taxes.

SECTION 7. NOTICE BY PUBLICATION. The Finance Director or such person's designee shall publish a notice of the public hearing authorized by Section

3.01 hereof in the manner and the time specified in the Uniform Assessment Collection Act and the Assessment Ordinance. The published notice shall be in substantially the form attached hereto as Appendix A.

SECTION 8. NOTICE BY MAIL.

(A) Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the City Commission elects to combine notice of the public hearing authorized by Section 6 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069, Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Assessments for the Fiscal Year beginning October 1, 2021. All first class mailed notices must be mailed no later than August 24, 2021.

(B) For Tax Parcels/Folios with exempt home addresses pursuant to Section 119.071(4), Florida Statutes, the Finance Director shall work with the Property Appraiser and/or Tax Collector for provision of notice.

SECTION 9. ESTIMATED STREET LIGHTING SERVICE COST.

(A) The total estimated Street Lighting Service Cost is \$0 for the Fiscal Year commencing October 1, 2021.

(B) This Street Lighting Service Cost will be funded through the imposition of Assessments against property located within the District in the manner set forth in Section 2.04 hereof.

SECTION 10. IMPOSITION OF STREET LIGHTING ASSESSMENTS.

(A) Street Lighting Assessments shall be imposed against all Tax Parcels/Folios located within the District and shall be computed in accordance with this Initial Assessment Resolution.

(B) When imposed, the Assessments shall constitute a lien upon the Tax Parcels/Folios located in the District pursuant to Section 2.09 of the Assessment Ordinance.

SECTION 11. COMPUTATION OF ASSESSMENTS. The Assessment amount for the Fiscal Year commencing October 1, 2021, shall be calculated and apportioned as follows:

(A) ANNUAL SERVICE COMPONENT. The "Annual Service Component" shall be calculated for each Fiscal Year for each Tax Parcel by dividing the Front Footage attributable to such Tax Parcel by the total amount of Front Footage attributable to all Tax Parcels within District, and multiplying the result by the estimated Street Lighting Service Cost.

(B) COLLECTION COST COMPONENT. The Collection Cost Component shall be computed each Fiscal Year for each Tax Parcel/Folio by (1) dividing (a) the Annual Service Component for such Tax Parcel by (b) the Street Lighting Service Cost, and (2) multiplying the result by the Collection Cost.

(C) STATUTORY DISCOUNT AMOUNT. The Statutory Discount Amount shall be computed for each Tax Parcel as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual Service Component and (b) the Collection Cost Component, from (2) the amount computed by dividing

(a) the sum of (i) the Annual Service Component and (ii) the Collection Cost Component, by (b) the factor of 0.96.

(D) ASSESSMENT. The annual Assessment for each Tax Parcel shall be computed as the sum of (1) the Annual Service Component, (2) the Collection Cost Component, and (3) the Statutory Discount Amount, as set forth in the preliminary Street Lighting Assessment Roll which is attached hereto as Appendix B and incorporated herein by reference.

SECTION 12. STREET LIGHTING ASSESSMENT ROLL.

(A) The Finance Director is hereby directed to prepare, or cause to be prepared, an estimate of the amount of the Street Lighting Service Cost and to prepare the preliminary Street Lighting Assessment Roll in the manner provided in the Assessment Ordinance.

(B) A copy of this Initial Assessment Resolution and the preliminary Street Lighting Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Street Lighting Assessment Roll be in printed form if the amount of the Assessment for each Tax Parcel/Folio can be determined by use of an available computer terminal.

SECTION 13. METHOD OF COLLECTION. The Street Lighting Assessments shall be collected pursuant the Uniform Assessment Collection Act, as provided in Section 3.01 of the Assessment Ordinance.

SECTION 14. CONFLICTS. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 15. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS EIGHTH DAY OF JUNE, A.D., 2021.


(Moved: Menendez / Seconded: Anderson)
(Yeas: Menendez, Anderson, Fors, Jr., Mena, Lago)
(Unanimous: 5-0 Vote)
(Agenda Item: I-14)

APPROVED:


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VINCE LAGO
MAYOR

ATTEST:

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BILLY Y. URQUIA
CITY CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

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MIRIAM SOLER RAMOS
CITY ATTORNEY

APPENDIX A
FORM OF NOTICE TO BE PUBLISHED

beginning October 1, 2021 and future fiscal years within the boundaries of the Cocoplum Phase I Street Lighting Special Taxing District ("District"), which includes all lands shown on the map set forth above. In the past, the District was established by Miami Dade County, but was recently transferred to the City of Coral Gables.

The hearing will be held at 3:00 p.m., or as soon thereafter as the item can be heard, on September 14, 2021, in the Commission Chambers, 405 Biltmore Way, Coral Gables, Florida, for the purpose of receiving public comment on the proposed assessments and their collection on the ad valorem tax bill. 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 decides to appeal any decision made by the 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.

Any person who needs assistance in another language in order to speak during the public hearing or public comment portion of the meeting should contact the City's ADA Coordinator Raquel Elejabarrieta, Esq., Director of Labor Relations and Risk Management (E-mail: relejabarrieta@coralgables.com, Telephone: 305-722-8686, TTY/TDD: 305-442-1600), at least three (3) business days before the meeting.

Any person with a disability requiring communication assistance (such as a sign language interpreter or other auxiliary aide or service) in order to attend or participate in the meeting should contact the City's ADA Coordinator Raquel Elejabarrieta, Esq., Director of Labor Relations and Risk Management (E-mail:

relejabarrieta@coralgables.com, Telephone: 305-722-8686, TTY/TDD: 305-442-1600), at least three (3) business days before the meeting.

As currently authorized, the assessment for each parcel of property will be based on the total front footage along the public rights-of-way that is attributed to that parcel; however, there is an ongoing petition process that may change the method of apportionment to a per Lot basis. For the Fiscal Year beginning on October 1, 2021, the City has elected to impose a \$0 assessment to await the results of the petition process. Accordingly, the maximum annual assessment is estimated to be \$0 per front foot. When imposed, the annual assessment will include each Tax Parcel's share of the service cost, plus administrative and collection costs. A more specific description is set forth in the Initial Assessment Resolution adopted by the Commission on June 8, 2021.

Copies of the Master Service Assessment Ordinance, the Initial Assessment Resolution, and the preliminary Assessment Roll are available for inspection at the Office of the City Clerk, 405 Biltmore Way, Coral Gables, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2021, 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.

If you have any questions, please contact the Finance Director's Office at 305-460-5276, Monday through Friday between 8:30 a.m. and 5:00 p.m.

CORAL GABLES, FLORIDA

APPENDIX B
STREET LIGHTING ASSESSMENT ROLL

APPENDIX B
STREET LIGHTING ASSESSMENT ROLL
[TO COME]