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**CITY OF CORAL GABLES, FLORIDA**

**RESOLUTION NO. 2026-\_\_\_\_\_**

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**PRELIMINARY ASSESSMENT RESOLUTION  
SOLID WASTE**

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**ADOPTED MAY 19, 2026**

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**RESOLUTION NO. 2026-\_\_\_\_\_**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE IN THE CITY OF CORAL GABLES, FLORIDA; PROVIDING AUTHORITY, PURPOSE, AND DEFINITIONS; PROVIDING LEGISLATIVE FINDINGS; DETERMINING THE ESTIMATED SOLID WASTE COST AND THE SOLID WASTE SERVICE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; PROVIDING THE METHOD OF COLLECTION AND APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.**

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

**SECTION 1. AUTHORITY.** This resolution is adopted pursuant to the provisions of Ordinance No. 2015-09 (the “Master Service Assessment Ordinance” or the “Ordinance”); Resolution No. 2016-149 (the “Amended and Restated Initial Assessment Resolution”); Resolution No. 2016-207 (the “Amended and Restated Final Assessment Resolution”); Article VIII, Section 2, Florida Constitution; section 166.021, Florida Statutes; the City Charter of the City of Coral Gables, Florida; Article III of Chapter 54 of the City of Coral Gables Code of Ordinances; and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.**

(A) This resolution constitutes the Preliminary Assessment Resolution as defined in the Ordinance; it initiates the annual process for updating the Assessment Roll

and directs the reimposition of Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2026.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, Sec. 54-86 of the City of Coral Gables Code of Ordinances, the Amended and Restated Initial Assessment Resolution for Solid Waste Services, and the Amended and Restated Final Assessment Resolution for Solid Waste Services.

(C) Unless the context indicates otherwise, words imparting 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 3. LEGISLATIVE DETERMINATIONS.** Upon the adoption of this Preliminary Assessment Resolution determining the Solid Waste Cost and identifying the Residential Property to be included in the Assessment Roll, the legislative determinations declared in Section 1.03 of the Ordinance, the Amended and Restated Initial Assessment Resolution, and the Amended and Restated Final Assessment Resolution are hereby ratified and confirmed.

**SECTION 4. SOLID WASTE AND RECYCLABLE MATERIALS COLLECTION AND DISPOSAL SERVICES.**

(A) Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs have been available and provided to Residential Property located

within the incorporated areas of the City. The City shall include any Delinquencies so that the Solid Waste Cost associated with the provision of these services, facilities, and programs shall be reimbursed to the City from proceeds of the Solid Waste Service Assessments.

(B) Upon the imposition of the Solid Waste Service Assessments for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs against Residential Property located within the incorporated areas of the City, the City shall cause Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs to be provided to such Residential Property. All or a portion of the Solid Waste Cost shall be paid from proceeds of the Solid Waste Service Assessments.

(C) It is hereby ascertained, determined, and declared that each parcel of Residential Property has been and will continue to be benefited by the City's provision of Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs in an amount not less than the Solid Waste Service Assessment upon such parcel computed in the manner set forth in this Preliminary Assessment Resolution.

**SECTION 5. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF INITIAL SOLID WASTE SERVICE ASSESSMENTS.**

(A) The estimated Solid Waste Cost to be assessed and apportioned among benefited parcels for the Fiscal Year commencing October 1, 2026, is estimated to be \$6,440,000. The approval of this Preliminary Assessment Resolution determines the amount of the Solid Waste Cost. The remainder of the City's budget for Solid Waste and Recyclable Materials services, facilities, and programs shall be funded from available City revenue other than Solid Waste Service Assessments.

(B) For the Fiscal Year in which Solid Waste Service Assessments for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs are imposed, the Solid Waste Cost shall be allocated among all parcels of Residential Property within the City, based upon each parcels' classification as to the type of Residential Property, the number of Dwelling Units for such parcel, and the amount of any Delinquency attributable to said Residential Property. The following rates of assessment for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs are hereby approved for the Fiscal Year beginning October 1, 2026:

<b>Property Type</b>	<b>Rate</b>
<b>General Residential Property</b>	\$601.00 per Dwelling Unit *
<b>Auxiliary Living Units</b>	\$300.50 per Dwelling Unit *

\* plus any Delinquencies attributable to that Residential Property

(C) The rate of the Solid Waste Service Assessments established in this Preliminary Assessment Resolution shall be the rates applied by the Finance Director in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2026, as provided in Section 6 of this Preliminary Assessment Resolution.

**SECTION 6. SOLID WASTE ASSESSMENT ROLL.**

(A) The Finance Director is hereby directed to prepare, or cause to be prepared, an updated Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2026, in the manner provided in Section 2.03 of the Ordinance.

(B) A copy of this Preliminary Assessment Resolution, the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final

Assessment Resolution, and the updated Solid Waste 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 updated Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service Assessment for each parcel of Residential Property can be determined by use of a computer terminal available to the public.

(C) All Residential Property shall be included on the updated Assessment Roll; however, any affected property Owner shall have the ability to pay the City a prepaid assessment amount equal to \$572.00 for each Dwelling Unit of General Residential Property and \$286.00 for each Dwelling Unit constituting of an Auxiliary Living Unit, plus any Delinquencies attributable to that Residential Property, for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs in full on or before August 15, 2026 and be removed from the final Assessment Roll by the Finance Director.

(D) It is hereby ascertained, determined, and declared that the foregoing method of determining the Solid Waste Service Assessments for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs (1) is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Residential Property and (2) is an equitable and efficient mechanism to recoup the Delinquencies for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs which are allocable to specific parcels of Residential Property .

**SECTION 7. AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to be held at 9:00 a.m. on September 14, 2026, in the Police

and Fire Headquarters, Community Meeting Room, 2151 Salzedo Street, Coral Gables, Florida 33134, at which time the City Commission will receive and consider any comments on the Solid Waste Service Assessments from affected property owners and consider imposing Solid Waste Service Assessments for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs and collection on the same bill as ad valorem taxes.

**SECTION 8. NOTICE BY PUBLICATION.** The Finance Director shall publish a notice of the public hearing authorized by Section 7 of this Preliminary Assessment Resolution in the manner and time required by Section 2.04 of the Ordinance. The notice shall be published no later than August 24, 2026, in substantially the form attached hereto as Appendix A.

**SECTION 9. NOTICE BY MAIL.**

(A) If required by Section 2.07(F) of the Ordinance, the Finance Director shall also provide notice of the public hearing authorized by Section 7 hereof by first class mail to the Owner of each parcel of Residential Property in the manner and time provided in Section 2.05 of the Ordinance. The notice shall be published no later than August 24, 2026, in substantially the form attached hereto as Appendix B.

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

**SECTION 10. METHOD OF COLLECTION.** It is hereby declared that the Solid Waste Service Assessments shall be collected and enforced using the Uniform Assessment Collection Act in accordance with Section 3.01 of the Ordinance.

**SECTION 11. APPLICATION OF ASSESSMENT PROCEEDS.** Proceeds derived by the City from the Solid Waste Service Assessments shall be used for the provision of Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs. In the event there is any fund balance remaining at the end of the Fiscal Year, such balance shall be carried forward and used only to fund Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs.

**SECTION 12. SEVERABILITY.** If any clause, section, other part or application of this resolution is held invalid by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this resolution.

**SECTION 13. EFFECTIVE DATE.** This Preliminary Assessment Resolution shall take effect immediately upon its passage and adoption.



**APPENDIX A**

**FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 24, 2026

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR  
COLLECTION OF SOLID WASTE SERVICE SPECIAL ASSESSMENTS**

Notice is hereby given that the City Commission of Coral Gables, Florida will conduct a public hearing to consider reimposing solid waste service assessments against residential properties located within the incorporated area of the City to fund the cost of solid waste and recyclable materials collection and disposal services, facilities, and programs provided to such properties and to authorize collection of such assessments on the tax bill.

The hearing will be held at 9:00 a.m. on September 14, 2026, in the Police and Fire Headquarters, Community Meeting Room, 2151 Salzedo Street, Coral Gables, Florida 33134, 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 days 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.

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 Clifford Friedman, Human Resources and Risk Management Director (E-mail: cfriedman@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 Clifford Friedman, Human Resources and Risk Management Director (E-mail: cfriedman@coralgables.com,

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

The assessments will be determined by multiplying the number of dwelling units on each parcel of residential property by the annual rate of assessment. The rates of assessment for the fiscal year beginning on October 1, 2026, are as follows:

<b>Property Type</b>	<b>Rate</b>
<b>General Residential Property</b>	\$601.00 per Dwelling Unit *
<b>Auxiliary Living Units</b>	\$300.50 per Dwelling Unit *

\* plus any Delinquencies attributable to that Residential Property

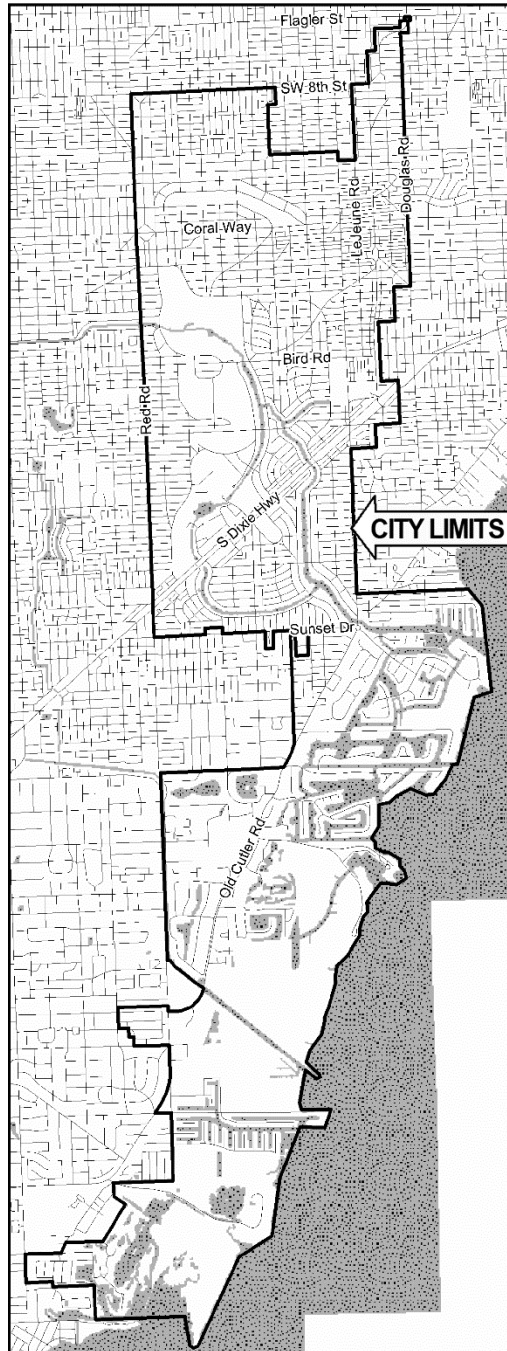
Any parcels of residential property with unpaid fees and accrued interest for solid waste and recyclable materials collection and disposal services, facilities, and programs provided to such parcels shall have those amounts, plus reasonable administrative and collection costs, included in that parcel's annual assessment. Any residential property that elects to prepay its annual assessment in full by August 15, 2026, may do so and be removed from the final assessment roll.

Copies of the Master Service Assessment Ordinance (Ordinance 2015-09), the Amended and Restated Initial Assessment Resolution for Solid Waste Services (Resolution No. 2016-149), the Amended and Restated Final Assessment Resolution for Solid Waste Services (Resolution No. 2016-207), the Preliminary Assessment Resolution initiating the process for updating the Assessment Roll and reimposing the assessments, and the preliminary assessment roll showing the amount of the assessment to be imposed against each parcel of property are available for inspection at the office of the City Clerk, located at 2020 Ponce de Leon Blvd, 12<sup>th</sup> Floor, Coral Gables, Florida, 33134.

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. 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.

If you have any questions, please contact the Finance Director's office at 305-569-1814, Monday through Friday between 8:30 a.m. and 4:30 p.m.



**CITY CLERK OF  
CORAL GABLES, FLORIDA**

**APPENDIX B**  
**FORM OF NOTICE TO BE MAILED**

**APPENDIX B**

**FORM OF NOTICE TO BE MAILED**

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

**Coral Gables  
P.O. Box 141549  
Coral Gables, Florida 33117**

CITY OF CORAL GABLES, FLORIDA  
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR  
COLLECTION OF SOLID WASTE  
NON-AD VALOREM ASSESSMENTS  
NOTICE DATE: ON OR BEFORE AUGUST 24, 2026

**Owner Name  
Address  
City, State Zip**

*Tax Parcel #:* \_\_\_\_\_  
*Legal Description:* \_\_\_\_\_  
*Sequence #:* \_\_\_\_\_

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As required by Section 197.3632, Florida Statutes, notice is given by the City of Coral Gables, Florida, that an assessment for solid waste and recyclable materials services, facilities, and programs using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2026 - September 30, 2027. The purpose of this assessment is to fund solid waste and recyclable materials collection and disposal services, facilities, and programs benefiting residential property and to recoup delinquent amounts due to the City for the provision of these services that benefitted your property located within the incorporated area of the City. The total annual solid waste assessment revenue to be collected within the City is estimated to be \$6,440,000.00 for the Fiscal Year 2026-27. The annual solid waste services assessment is based on the classification of the residential property and number of residential dwelling units contained on each parcel of property. The rate of assessment for the fiscal year beginning on October 1, 2026, is \$601.00 per dwelling unit for General Residential Property, such as single-family homes, condominiums, townhouses, duplexes, and apartments, and \$300.50 per dwelling unit for Auxiliary Living Units, such as garage apartments and pool houses located on a same parcel as a single family home. Additionally, any property with delinquent solid waste charges will also be assessed for the amount of unpaid fees and accrued interest for solid waste and recyclable materials collection and disposal services, facilities, and programs provided to your property, including reasonable administrative and collection costs associated therewith.

The total number of General Residential Property dwelling units on the above parcel is \_\_\_\_\_.

The total number of Auxiliary Living Unit dwelling units on the above parcel is \_\_\_\_\_.

The total amount of unpaid fees and accrued interest for the above parcel is \$\_\_\_\_\_.

The total solid waste service assessment for the above parcel is \$\_\_\_\_\_ for Fiscal Year 2026-27 and future fiscal years.

A public hearing will be held at 9:00 a.m. on September 14, 2026, in the Police and Fire Headquarters, Community Meeting Room, 2151 Salzedo Street, Coral Gables, Florida 33134, 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 days 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.

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 Clifford Friedman, Human Resources and Risk Management Director (E-mail: cfriedman@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 Clifford Friedman, Human Resources and Risk Management Director (E-mail: cfriedman@coralgables.com, Telephone: 305-722-8686, TTY/TDD: 305-442-1600), at least three (3) business days before the meeting.

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 Master Service Assessment Ordinance (Ordinance 2015-09), the Amended and Restated Initial Assessment Resolution for Solid Waste Services (Resolution No. 2016-149), the Amended and Restated Final Assessment Resolution for Solid Waste Services (Resolution

No. 2016-207), the Preliminary Assessment Resolution initiating the process for updating the Assessment Roll and reimposing the assessments, and the updated assessment roll are available for inspection at the City Clerk's Office, at 2020 Ponce de Leon Blvd, 12th Floor, Coral Gables, Florida, 33134.

Both the solid waste service non-ad valorem 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 2026. 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 305-569-1814, Monday through Friday between 8:30 a.m. and 4:30 p.m.

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