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Cc: [City Clerk](#); [City Attorney](#); [Ramos, Miriam](#); [Throckmorton, Stephanie](#); [Suarez, Cristina](#)
Subject: Separate taxation of condominium parcels is REQUIRED BY LAW - One Folio = One Vote in the special assessment district election
Date: Thursday, August 18, 2022 12:57:35 PM
Attachments: [image001.png](#)

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Greetings Mayor Lago, Commissioners, City Attorneys and City Clerk:

As the City Commission hearing with the BID petition item approaches, the City Commission must be steadfast in ensuring that 1) EACH tax paying property owner on the Tax Assessment Roll – including each condo parcel owner - gets ONE vote in the special assessment district petition election; and 2) The petition language is revised to clearly inform the voters what they are voting on.

This commission is asking the property owner to vote to establish a special assessment district where the owner agrees to the payment of an additional tax to receive a special benefit in the form of marketing and promotions through the Business Improvement District of Coral Gables. This tax will be increased at a rate of 4% per year for 5 years.

It is not simply the “continued existence of the BID for a five year period” as it reads on the ballot. The City Attorney’s office has provided various options in Exhibit “D” which continue to disenfranchise condo parcel owners from either participating in the vote or by creating a “lesser class” of voter by fractionalizing the vote of condominium parcels despite the fact that condos pay the same rate of tax as all other paying property owners and that parcels as small as 2500 square feet can have one full vote but a condominium that has that has 137,000 square feet also has one fractionalized vote.

I need to make this commission aware that Option 1 in Exhibit “D” of the City Attorney’s proposal violates Ch. 718.120(1) of Florida Law and cannot be adopted by this commission.

Ch. 718.120(1): Ad valorem taxes, benefit taxes, and special assessments by taxing authorities **shall be assessed against the condominium parcels and not upon the condominium property as a whole.**

Option 3 results in the same taxation without representation by fractionalizing certain votes and not others.

Chapter 170 requires NOTICE and a VOTE of ALL affected property owners, being those who are on the tax assessment roll ...and pay the tax.

Option 2, where each tax assessed property owner has one vote, is the only fair and legal option. One vote per folio – even for condo parcel owners - is the way it is done in the Coconut Grove BID as well as the Wynwood BID where there are mixed use condo buildings like the ones that the revisions to your zoning code allow for as the parcels within the BID boundary continue to be redeveloped.

The Commission must welcome the voice and vote of ALL of the affected property owners, as required by Chapter 170, to establish the proposed special assessment district.

We look forward to having our VOTE in this TAX matter and a fair and transparent election process run by the City Clerk’s office as a mail-in ballot with each tax assessed owner receiving one separate ballot for each tax assessed folio and one vote.

Regards,

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