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**CITY OF CORAL GABLES, FLORIDA**

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

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**PRELIMINARY ASSESSMENT RESOLUTION FOR  
PINE BAY ESTATES SECURITY GUARD  
SPECIAL TAXING DISTRICT**

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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 SECURITY SERVICES ASSESSMENTS WITHIN THE PINE BAY ESTATES SECURITY GUARD SPECIAL TAXING DISTRICT; ESTIMATING THE COST OF THE SECURITY SERVICES TO BE ASSESSED FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026; DIRECTING THE FINANCE DIRECTOR TO PREPARE AN UPDATED SECURITY SERVICES ASSESSMENT ROLL; ESTABLISHING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREOF; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission of the City of Coral Gables, Florida (the "Commission"), has enacted the Assessment Ordinance (Ordinance No. 2015-09), as it may be amended, which authorizes the annual reimposition of Assessments for enhanced security services, facilities, and programs against all Tax Parcels/Folios within the Pine Bay Estates Security Guard Special Taxing District (the "District"); and

**WHEREAS**, the imposition of Assessments for Security Services for each Fiscal Year is an equitable and efficient method of allocating and apportioning Security Service Cost among all Tax Parcels/Folios within the District; and

**WHEREAS**, the Commission desires to reimpose an annual Assessment program within the District, using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

**WHEREAS**, pursuant to the Assessment Ordinance, the reimposition of Assessments for the Fiscal Year beginning of October 1, 2026, requires certain processes such as the preparation of the Security Services Assessment Roll; and

**WHEREAS**, annually a Preliminary Assessment Resolution describing the method of assessing Security Service Cost against Tax Parcels/Folios located within the District, directing the preparation of an updated assessment roll, authorizing a public hearing and directing the provision of notice thereof is required by the Assessment Ordinance for the reimposition of the Assessments; and

**WHEREAS**, the Commission deems it to be in the best interest of the citizens and residents of the District to adopt this Preliminary Assessment Resolution for the District.

**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 the Assessment Ordinance, Resolution No. 2018-202 (the "Initial Assessment Resolution"), Resolution No. 2018-251 (the "Final Assessment Resolution"), Article VIII, Section 2, Florida Constitution, the City of Coral Gables Charter, section 166.021, Florida Statutes, and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.**

(A) This resolution constitutes the Preliminary Assessment Resolution, as defined in the Assessment Ordinance, which initiates the annual process for updating the Security Services Assessment Roll and directs the reimposition of the 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 Assessment Ordinance, the Initial Assessment Resolution,

the Final Assessment Resolution, and Resolution No. 2022-145 (the Preliminary Assessment Resolution for the Fiscal Year commencing October 1, 2022). Unless the context indicates otherwise, words imparting the singular number, includes the plural number, and vice versa.

**SECTION 3. GENERAL FINDINGS.** The legislative findings of special benefit and fair and reasonable apportionment embodied in the Assessment Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

**SECTION 4. ESTIMATED SECURITY SERVICE COST.**

(A) The total estimated Security Service Cost is \$281,050.00 for the Fiscal Year beginning October 1, 2026.

(B) This Security Service Cost will be funded through the imposition of Assessments against property located within the District in the manner set forth herein.

**SECTION 5. IMPOSITION OF ASSESSMENTS.**

(A) Assessments shall be imposed against all Tax Parcels/Folios located within the District for the Fiscal Year commencing on October 1, 2026.

(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.

(C) The Assessments for the Fiscal Year commencing on October 1, 2026, shall be calculated and apportioned in accordance with Section 11 of the Initial

Assessment Resolution, which is hereby approved and incorporated herein by reference.

(D) Based upon the Security Service Cost specified in Section 4 hereof, the estimated Assessment is \$3,650.00 per improved Lot/Unit and \$1,825.00 per Vacant Lot/Unit for the Fiscal Year commencing October 1, 2026.

**SECTION 6. ASSESSMENT ROLL.**

(A) The Finance Director is hereby directed to prepare, or direct the preparation of, the updated Security Services Assessment Roll in the manner provided in the Assessment Ordinance. The Finance Director shall apportion the Security Service Cost among the Tax Parcels/Folios within the District as reflected on the Tax Roll in conformity with this Preliminary Assessment Resolution.

(B) A copy of the Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, this Preliminary Assessment Resolution, and the updated Security Services Assessment Roll shall be maintained on file in the office of the City Clerk or such person's designee and open to 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 an available computer terminal.

**SECTION 7. METHOD OF COLLECTION.** The Assessments shall be collected pursuant the Uniform Assessment Collection Act, as provided in Section 3.01 of the Assessment Ordinance.

**SECTION 8. 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, to consider (A) imposition of the Assessments, and (B) collection of the Assessments pursuant to the Uniform Assessment Collection Act.

**SECTION 9. NOTICE BY PUBLICATION.** The City Manager shall publish a notice of the public hearing authorized by Section 8 of this Preliminary Assessment Resolution in the manner and the time provided in Section 2.04 of the Assessment Ordinance. The published notice shall be published no later than August 24, 2026, in substantially the form attached hereto as Appendix A.

**SECTION 10. NOTICE BY MAIL.**

(A) If required by Section 2.07(F) of the Assessment Ordinance, the City Manager shall provide notice by first class mail to the Owner of each Tax Parcel/Folio in substantially the form attached hereto as Appendix B. Such notices shall be mailed no later than August 24, 2026.

(B) For Tax Parcel/Folios with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes, the City Manager shall work with the Property Appraiser and Tax Collector for provision of notice.

**SECTION 11. 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 12. EFFECTIVE DATE.** This Preliminary Assessment

Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 19<sup>th</sup> DAY OF MAY, A.D., 2026.

(Moved: / Seconded: )  
(Yeas: )  
(Unanimous: )  
(Agenda Item: )

APPROVED:

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VINCE LAGO  
MAYOR

ATTEST:

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

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BILLY Y. URQUIA  
CITY CLERK

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CRISTINA M. SUÁREZ, B.C.S.  
CITY ATTORNEY

**APPENDIX A**  
**FORM OF NOTICE TO BE PUBLISHED**

To Be Published on or before August 24, 2026

**[INSERT MAP OF ASSESSMENT AREA]**

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF  
SECURITY SERVICES SPECIAL ASSESSMENTS**

Notice is hereby given that the City Commission of the City of Coral Gables, Florida, will conduct a public hearing to consider the continued imposition of special assessments for the provision of enhanced neighborhood security services, facilities, and programs for the Fiscal Year beginning October 1, 2026, and future fiscal years within the boundaries of the Pine Bay Estates Security Guard Special Taxing District ("District"), which includes all lands shown on the map set forth above. In the past, the District was established and governed by Metropolitan Dade County, but was transferred to the City of Coral Gables.

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 imposition and collection of the assessments 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 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 Assessment for each parcel of property will be based upon the total number of lots/units attributed to that parcel. Vacant lots will be assigned one-half of a lot for each vacant lot/unit. The annual assessment will include each Tax Parcel/Folio's share of the service cost, plus administrative and collection costs. The maximum annual assessment is estimated to be \$3,650.00 per improved lot/unit and \$1,825.00 per

vacant lot/unit. A more specific description is set forth in the Initial Assessment Resolution (Resolution No. 2018-202) and the Final Assessment Resolution (Resolution No. 2018-251). Copies of the Master Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Assessment Resolution, and the updated Assessment Roll are available for inspection at the Office of the City Clerk, 2020 Ponce de Leon Blvd, 12<sup>th</sup> Floor, Coral Gables, FL 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 real 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.

**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  
ENHANCED NEIGHBORHOOD SECURITY SERVICES  
NON-AD VALOREM ASSESSMENTS  
NOTICE DATE: ON OR BEFORE AUGUST 24, 2026

**Owner Name  
Address  
City, State Zip**

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

As required by Section 197.3632, Florida Statutes, notice is given by the City of Coral Gables, Florida, that an annual assessment for enhanced neighborhood security 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, and future fiscal years. The purpose of this assessment is to fund the costs for the City's provision of enhanced security services, facilities, and programs benefitting your property located within the boundaries of the Pine Bay Estates Security Guard Special Taxing District ("District") which is contained within the incorporated area of the City. The total annual assessment revenue to be collected within the District is estimated to be \$281,050.00 for the Fiscal Year 2026-27.

The assessment for each parcel of property will be based upon the total number of lots/units attributed to that parcel. Vacant lots will be assigned one-half of a lot for each vacant lot/unit. The annual assessment will include each Tax Parcel/Folio's share of the service cost, plus administrative and collection costs.

The above parcel is classified as \_\_\_\_\_.

The total number of lots/units attributed to the parcel is \_\_\_\_\_.

The maximum annual 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, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Assessment Resolution, and the updated assessment roll 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, FL 33134.

Both the 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 \* \* \* \* \***