



City of Coral Gables  
CITY COMMISSION MEETING  
May 19, 2026

**ITEM TITLE:**

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.

**DEPARTMENT HEAD RECOMMENDATION:**

Approval.

**BRIEF HISTORY:**

In accordance with the Dade County Home Rule Charter and Chapter 18 of the Code of Metropolitan Dade County, in 1993 Dade County (the "County") enacted Ordinance No. 93-66 to create the Pine Bay Estates Security Guard Special Taxing District to provide enhanced security services to properties within the District. Pursuant to Section 18-3.1 of the Code of Metropolitan Dade County, after approval by referendum and a joint resolution of the County and City of Coral Gables, governance and control of the District was transferred from the County to the City effective on October 1, 2018. Pursuant to the interlocal agreement between the County and the City outlining the transfer of governance, the City is responsible for establishing assessment rates and collecting assessments for the Special Taxing District. Pursuant to this agreement, the City adopted the Initial Assessment Resolution (Resolution Number 2018-202) on July 10, 2018, and the Final Assessment Resolution (Resolution Number 2018-251) was adopted on September 13, 2018.

Pursuant to the Master Assessment Ordinance (No. 2015-09), this resolution initiates the annual process for updating the Assessment Roll, sets the assessment rates for the fiscal year beginning October 1, 2026, calls for the public hearing on these rates, and directs the provision of notice.

There is no change in the proposed methodology or assessment rates. The FY2027 assessment rates are \$3,650.00 per improved Lot/Unit and \$1,825.00 per Vacant Lot/Unit.

**LEGISLATIVE ACTION:**

Date:	Resolution/Ordinance No.	Comments
5/26/15	Ordinance 2015-09	Master Assessment Ordinance
7/10/18	Resolution No. 2018-202	Initial Assessment Resolution
9/13/18	Resolution No. 2018-251	Final Assessment Resolution

**PUBLIC NOTIFICATION(S):**

Date	Form of Notification

**FINANCIAL INFORMATION:**

No.	Amount		Source of Funds
1.	\$281,050.00		Special Taxing District Revenues

**Fiscal Impact:** There is no fiscal impact to the City as the properties in the special taxing districts cover the costs of the services provided.

**ATTACHMENT(S):**

- 1. Proposed Resolution
- 2. Proposed Budget