

**CITY OF CORAL GABLES, FLORIDA**

**RESOLUTION NO. 2010-200**

RESOLUTION RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF CORAL GABLES, FLORIDA; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2010; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the City Commission of Coral Gables, Florida (the "City Commission"), has enacted Ordinance No. 2009-37 (the "Ordinance"), which authorizes the imposition of Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the City; and

**WHEREAS**, the reimposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Protection Assessed Cost among parcels of Assessed Property; and

**WHEREAS**, the City Commission desires to reimpose a Fire Protection Assessment program in the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2010; and

**WHEREAS**, the City Commission, on June 1, 2010, adopted Resolution No. 2010-111 (the "Preliminary Rate Resolution"); and

**WHEREAS**, the Preliminary Rate Resolution contains and references a brief and general description of the fire protection services, facilities and programs to be provided to Assessed Property; describes the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property; estimates rates of assessment; and directs the updating and preparation of the Assessment Roll and provision of the notice required by the Ordinance; and

**WHEREAS**, in order to reimpose Fire Protection Assessments for the Fiscal Year beginning October 1, 2010, the Ordinance requires the City Commission to adopt an Annual Rate Resolution which establishes the rates of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties; and

**WHEREAS**, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

**WHEREAS**, notice of a public hearing has been published and mailed, as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

**WHEREAS**, a public hearing was held on September 14, 2010, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance;

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

**SECTION 1.** That the foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution upon adoption hereof.

**SECTION 2. AUTHORITY.** This resolution is adopted pursuant to Ordinance No. 2009-37, Resolution No. 2009-231 (the "Initial Assessment Resolution"), Resolution No. 2009-267 (the "Final Assessment Resolution"), Resolution No. 2010-111 (the "Preliminary Rate Resolution"), the City Charter of the City of Coral Gables, Florida, Article VIII, Section 2, Florida Constitution; sections 166.021 and 166.041, Florida Statutes; and other applicable provisions of law.

**SECTION 3. DEFINITIONS AND INTERPRETATION.** This resolution constitutes the Annual Rate Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution.

**SECTION 4. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.**

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Preliminary

Rate Resolution in the amount of the Fire Protection Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference.

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Initial Assessment Resolution. Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance the Initial Assessment Resolution, the Final Assessment Resolution and the Preliminary Rate Resolution, from the fire protection services, facilities, or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(C) The method for computing Fire Protection Assessments described and referenced in the Preliminary Rate Resolution is hereby approved. The Parcel Apportionment methodology described and adopted in Section 7 of the Preliminary Rate Resolution is hereby approved.

(D) For the Fiscal Year beginning October 1, 2010, the estimated Fire Protection Assessed Cost to be assessed is \$1,926,992.00. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment

and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year beginning October 1, 2010, are hereby established as follows:

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>				
Residential	\$50				
<b>Non-Residential Property Use Categories</b>	<b>Building Classification (in square foot ranges)</b>	<b>Commercial</b>	<b>Industrial/Warehouse</b>	<b>Institutional</b>	<b>Educational</b>
	100 – 1,999	\$59	\$9	\$54	\$22
	2,000 – 4,499	\$117	\$18	\$108	\$44
	4,500 – 7,999	\$263	\$39	\$242	\$98
	8,000 – 12,399	\$467	\$70	\$430	\$174
	12,400 – 17,799	\$723	\$107	\$667	\$270
	17,800 – 24,199	\$1,038	\$154	\$957	\$387
	24,200 – 31,699	\$1,411	\$209	\$1,300	\$526
	31,700 – 39,999	\$1,848	\$274	\$1,703	\$689
	40,000 – 49,399	\$2,332	\$346	\$2,149	\$869
	49,400 – 59,799	\$2,879	\$427	\$2,654	\$1,073
	59,800 – 71,199	\$3,485	\$517	\$3,213	\$1,299
	71,200 – 83,499	\$4,150	\$615	\$3,825	\$1,546
	83,500 – 96,799	\$4,867	\$721	\$4,486	\$1,813
	96,800 – 111,199	\$5,642	\$836	\$5,200	\$2,102
	111,200 – 126,499	\$6,481	\$960	\$5,974	\$2,414
	126,500 – 142,799	\$7,373	\$1,092	\$6,796	\$2,746
	142,800 – 159,999	\$8,322	\$1,233	\$7,671	\$3,100
	160,000 – 178,299	\$9,325	\$1,381	\$8,595	\$3,474
	178,300 – 197,599	\$10,391	\$1,539	\$9,578	\$3,871
	197,600 – 217,799	\$11,516	\$1,706	\$10,615	\$4,290
	217,800 – 239,099	\$12,693	\$1,880	\$11,700	\$4,728
	239,100 – 261,299	\$13,935	\$2,064	\$12,844	\$5,191
	261,300 – 284,499	\$15,228	\$2,255	\$14,037	\$5,673
	284,500 – 308,699	\$16,580	\$2,455	\$15,283	\$6,176
	308,700 – 333,899	\$17,991	\$2,664	\$16,583	\$6,701
	333,900 – 359,999	\$19,459	\$2,882	\$17,937	\$7,248
	360,000 – 387,199	\$20,980	\$3,107	\$19,339	\$7,815
	387,200 – 415,399	\$22,565	\$3,342	\$20,800	\$8,405
	415,400 – 444,499	\$24,209	\$3,585	\$22,315	\$9,018
	444,500 – 474,599	\$25,905	\$3,836	\$23,878	\$9,649
	474,600 – 505,699	\$27,659	\$4,096	\$25,495	\$10,303
	505,700 – 537,799	\$29,471	\$4,364	\$27,166	\$10,978

537,800 – 570,899	\$31,342	\$4,641	\$28,890	\$11,674
570,900 – 604,999	\$33,271	\$4,927	\$30,668	\$12,393
605,000 – 639,999	\$35,258	\$5,221	\$32,500	\$13,133
640,000 – 676,099	\$37,298	\$5,523	\$34,380	\$13,893
676,100 – 713,099	\$39,402	\$5,834	\$36,319	\$14,677
713,100 – Unlimited	\$41,558	\$6,154	\$38,307	\$15,480

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(E) The above rates of assessment are hereby approved. Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property described in such Assessment Roll for the Fiscal Year beginning October 1, 2010.

(F) No Fire Protection Assessment shall be imposed upon a parcel of Government Property or upon a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law. The exemption provided herein for Government Property does not include Government Leaseholds. Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments.

(G) As authorized in Section 2.13 of the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Rate Resolution based upon the rates of assessment approved herein.

(H) Fire Protection Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(I) The Fire Protection Assessments imposed against non-Government Property shall be billed, collected, and enforced pursuant to the Uniform Assessment Collection Act as described in Section 3.01 of the Ordinance. The Fire Protection Assessments imposed against Government Property that is not otherwise exempted from the Fire Protection Assessments shall be billed, collected, and enforced pursuant to the alternative method of collection described in Section 3.03 of the Ordinance, including applicable discounts for early payments. The City Commission hereby directs the City Manager to mail said bills no later than November 1, 2010 in substantially the form attached hereto as Appendix C.

(J) The Fire Protection Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix D.

**SECTION 5. CONFIRMATION OF PRELIMINARY RATE RESOLUTION.** The Preliminary Rate Resolution is hereby confirmed.

**SECTION 6. EFFECT OF ADOPTION OF RESOLUTION.** The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including,

but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Rate Resolution.

**SECTION 7. SEVERABILITY.** If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

**SECTION 8. EFFECTIVE DATE.** This Annual Rate Resolution shall take effect immediately upon its passage and adoption.



PASSED AND ADOPTED THIS FOURTEENTH DAY OF SEPTEMBER, A.D., 2010.

(Moved: Anderson / Seconded: Withers)

(Yeas: Anderson, Withers, Slesnick)

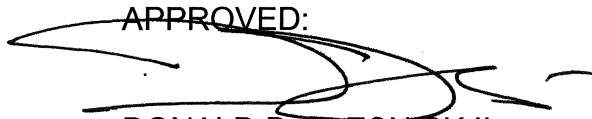
(Majority: (3-1) Vote)

(Nays: Cabrera)

(Absent: Kerdyk)

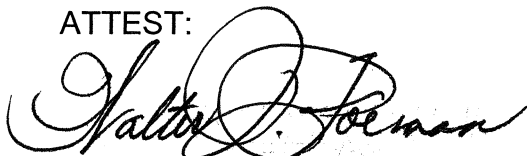
(Agenda Item: E-13)

APPROVED:



DONALD D. SLESNICK II  
MAYOR

ATTEST:



WALTER J. FOEMAN  
CITY CLERK

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:



ELIZABETH M. HERNANDEZ  
CITY ATTORNEY

**APPENDIX A**

**AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS**

## **AFFIDAVIT OF MAILING**

BEFORE ME, the undersigned authority, personally appeared Donald G. Nelson and Sandi Melgarejo, who, after being duly sworn, depose and say:

1. Donald G. Nelson, as Finance Director of the City of Coral Gables, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Fire Protection Assessment Ordinance adopted by the City Commission on August 25, 2009 (the "Assessment Ordinance") and in conformance with the Preliminary Rate Resolution adopted by the City Commission on June 1, 2010 (the "Preliminary Rate Resolution").

2. In accordance with the Assessment Ordinance and the Preliminary Rate Resolution, Mr. Nelson timely provided all necessary information for notification of the Fire Rescue Assessment to the Property Appraiser of Miami-Dade County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections

with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. Sandi Melgarejo is Project Coordinator for GSG. GSG has caused the notices required by the Assessment Ordinance for Tax Parcels containing multiple buildings to be prepared in conformance with the Preliminary Rate Resolution. An exemplary form of such notice is attached hereto. GSG has caused such notices for affected property owners to be prepared and each notice included the following information: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment may cause the institution of foreclosure proceedings or may cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

3. On or before August 24, 2010, GSG caused the mailing of the above-referenced notices for Tax Parcels containing multiple buildings in accordance with the Assessment Ordinance and the Preliminary Rate Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Miami-Dade County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANTS SAYETH NOT.



Donald G. Nelson, affiant



Sandi Melgarejo, affiant

STATE OF FLORIDA  
COUNTY OF MIAMI-DADE

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 24 day of September by Donald G. Nelson, Finance Director, City of Coral Gables, Florida. He is personally known to me or has produced as identification and did take an oath.

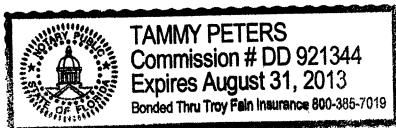


Printed Name: Yvette M. Companion  
Notary Public,  
State of Florida At Large  
My Commission Expires August 26, 2013  
Commission No. DD 673855



STATE OF FLORIDA  
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 1st day of September by Sandi Melgarejo, Project Coordinator, Government Services Group, Inc., a Florida corporation. She is personally known to me or has produced as identification and did take an oath.





Printed Name: Tammy Peters  
Notary Public,  
State of Florida At Large  
My Commission Expires: August 31, 2013  
Commission No.: DD 921344

**APPENDIX B**  
**PROOF OF PUBLICATION**

City of Coral Gables  
P.O. Box 141549  
Coral Gables, FL 33114-1549

CITY OF CORAL GABLES, FLORIDA  
NOTICE OF HEARING TO IMPOSE AND PROVIDE  
FOR COLLECTION OF FIRE PROTECTION  
NON-AD VALOREM ASSESSMENTS

NOTICE DATED: AUGUST 24, 2010

GABLES LINCOLN-MERCURY INC  
PO BOX 140728  
CORAL GABLES FL 33114-0728

Tax Parcel #: 0341200171110  
Sequence #: CGF-000025  
Legal: CORAL GABLES INDUSTRIAL SEC  
PB 28-22 LOTS 7 8 & 9 BLK 5

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

As required by Section 197.3632, Florida Statutes, and City Ordinance No. 2009-0538 notice is given by the City of Coral Gables that an annual assessment for fire protection services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2010 - September 30, 2011 and future fiscal years. This notice is intended to supplement the TRIM notice by providing detailed assessment information specific to your property. The purpose of this assessment is to fund fire protection services benefiting improved property located within the City of Coral Gables. The total annual fire protection assessment revenue to be collected within the City of Coral Gables for the Fiscal Year beginning on October 1, 2010, is estimated to be \$2,075,438. The annual fire protection assessment is based on the classification of each parcel of property and number of billing units contained therein.

Category	Type and Number of Billing Units	Fiscal Year 2010-11 Assessment
Commercial	1 Building at 4,500-7,999 Square Feet	\$263.00
Commercial	1 Building at 4,500-7,999 Square Feet	\$263.00
Total Assessment:		\$526.00

The annual Fire Protection Assessment for the above parcel for Fiscal Year 2010-2011 and future fiscal years is \$526.00.

A public hearing will be held at 9:00 a.m. on September 14, 2010, in the Commission Chambers, 405 Biltmore Way, Coral Gables, Florida 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Public Works Department, at (305) 460-5001, at least one day prior to the date of the hearing.

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 Fire Protection Assessment Ordinance, the Initial Assessment Resolution and the preliminary assessment roll are available for inspection at the City Manager's office, located at City Hall, 405 Biltmore Way, Coral Gables, Florida.

Both the fire protection 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. 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 there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire protection service assessment, please contact the Fire Department at (305) 460-5560, Monday through Friday between 8:00 a.m. and 4:00 p.m.

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

## **APPENDIX C**

### **FORM OF BILL FOR GOVERNMENT PROPERTY**



## APPENDIX C

### FORM OF BILL FOR GOVERNMENT PROPERTY

City of Coral Gables  
[ADDRESS]

Owner Name  
Address  
City, State Zip

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

**\*\*\*THIS IS A BILL\*\*\***

The City of Coral Gables has imposed an annual assessment for fire protection services for the fiscal year October 1, 2010 - September 30, 2011 (FY10-11). The purpose of this assessment is to fund fire protection services, facilities, and programs benefiting property located within the incorporated area of the City. The annual fire protection assessment on your property is based on the classification of each parcel of property and number of billing units contained therein.

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

The total number and type of billing units on the above parcel is \_\_\_\_\_.

The annual Fire Protection Assessment for the above parcel is \$\_\_\_\_\_ for FY10-11 and future fiscal years.

The total amount due is \$\_\_\_\_\_.

The FY10-11 fire protection assessment is due and payable on or March 31, 2011. Payments are subject to the following discounts when paid by the date indicated (please pay only one amount):

		<u>Amount</u>
November 30, 2010:	4%	\$
December 31, 2010:	3%	\$
January 31, 2011:	2%	\$
February 28, 2011:	1%	\$

Payments received after March 31, 2011 will be considered delinquent. Failure to pay the may cause the institution of foreclosure and/or mandamus proceedings or a tax sale certificate to be issued against the property, either of which may result in a loss of title.

Please remit the below portion with your payment. Payment in person may be made at the City of Coral Gables, [ADDRESS], Coral Gables, Florida [ZIP CODE].

Remit to: City of Coral Gables  
[MAILING ADDRESS]

Tax Parcel ID#: \_\_\_\_\_  
Sequence #: \_\_\_\_\_

Payment Amount: \_\_\_\_\_

**APPENDIX D**

**FORM OF CERTIFICATE TO  
NON-AD VALOREM ASSESSMENT ROLL**

**CERTIFICATE  
TO  
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Mayor, or authorized agent of the City of Coral Gables, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire protection services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Miami-Dade County Tax Collector by September 15, 2010.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Miami-Dade County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 14<sup>th</sup> day of September, 2010.

THE CITY OF CORAL GABLES, FLORIDA

By:   
Mayor

[to be delivered to Tax Collector prior to September 15]

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**CITY OF CORAL GABLES, FLORIDA**

**ANNUAL RATE RESOLUTION**

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**ADOPTED SEPTEMBER 14, 2010**

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