
CITY OF CORAL GABLES, FLORIDA

PRELIMINARY RATE RESOLUTION

ADOPTED _____, 2015

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CITY OF CORAL GABLES, FLORIDA

RESOLUTION NO. 2015-_____

RESOLUTION RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF CORAL GABLES, FLORIDA; ESTABLISHING THE ESTIMATED ASSESSMENT RATE FOR FIRE PROTECTION ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; 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 the Master Service Assessment Ordinance (Ordinance No. 2015- __) (the "Ordinance"); the Initial Assessment Resolution (Resolution No. 2009-231); the Final Assessment Resolution (Resolution No. 2009-267); sections 166.021 and 166.041, 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 Ordinance; it initiates the annual process for updating the Assessment Roll and directs the reimposition of Fire Protection Assessments for the Fiscal Year beginning October 1, 2015.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance, the Initial Assessment Resolution and the Final Assessment Resolution. Unless the context indicates otherwise, words imparting the

singular number, include the plural number, and vice versa. For purposes of this Preliminary Assessment Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

"Fire Protection Assessed Cost" means the Service Cost as defined in the Ordinance and more specifically defined as the amount determined by the City Commission to be assessed in any Fiscal Year to fund all or any portion of the cost of the provision of fire protection services, facilities, or programs which provide a special benefit to Assessed Property, and shall include, but not be limited to, the following components: (A) the cost of physical construction, reconstruction or completion of any required facility or improvement; (B) the costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials, machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and utilities; (E) the cost of computer services, data processing, and dispatch, and communications; (F) the cost of all lands and interest therein, leases, property rights, easements, and franchises of any nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for insurance; (H) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of construction plans and specifications, surveys and estimates of costs; (K) the cost of engineering, financial, legal, and other professional services; (L) the costs of compliance with any contracts or agreements entered into by the City to provide fire protection services; (M) all costs associated with the structure, implementation, collection, and enforcement of the Fire Protection Assessments, including any service charges of the Tax Collector, or Property Appraiser and amounts necessary to off-set discounts received for early payment of Fire

Protection Assessments pursuant to the Uniform Assessment Collection Act or for early payment of Fire Protection Assessments collected pursuant to Section 3.02 of the Ordinance; (N) all other costs and expenses necessary or incidental to the acquisition, provision, or construction of fire protection services, facilities, or programs, and such other expenses as may be necessary or incidental to any related financing authorized by the City Commission by subsequent resolution; (O) a reasonable amount for contingency and anticipated delinquencies and uncollectible Fire Protection Assessments; and (P) reimbursement to the City or any other Person for any moneys advanced for any costs incurred by the City or such Person in connection with any of the foregoing components of Fire Protection Assessed Cost. In the event the City also imposes an impact fee upon new growth or development for fire protection related capital improvements, the Fire Protection Assessed Cost shall not include costs attributable to capital improvements necessitated by new growth or development that will be paid by such impact fees. The Fire Protection Assessed Cost shall also not include costs for the provision of Emergency Medical Services by the City.

"Fire Protection Assessment" means a Service Assessment as defined in the Ordinance and more specifically defined as a special assessment lawfully imposed by the City Commission against Assessed Property to fund all or any portion of the cost of the provision of fire protection services, facilities, or programs providing a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Assessed Property.

SECTION 3. PROVISION AND FUNDING OF FIRE PROTECTION SERVICES.

(A) Upon the imposition of Fire Protection Assessments for fire protection services, facilities, or programs against Assessed Property located within the City, the City shall provide fire protection services to such Assessed Property. A portion of the cost to provide such fire protection services, facilities, or programs shall be funded from proceeds of the Fire Protection Assessments. The remaining cost required to provide fire protection services, facilities, and programs shall be funded by legally available City revenues other than Fire Protection Assessment proceeds.

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property located within the City will be benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment imposed against such parcel, computed in the manner set forth in this Preliminary Assessment Resolution.

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE PROTECTION ASSESSMENTS. Fire Protection Assessments shall be imposed against all Tax Parcels within the Property Use Categories. Fire Protection Assessments shall be computed in the manner set forth in this Preliminary Assessment Resolution.

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.

(A) The legislative determinations of special benefit and fair apportionment embodied in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution are affirmed and incorporated herein by reference.

(B) Fire protection services, facilities, and programs provide a special benefit to property because fire protection services possess a logical relationship to the use and enjoyment of improved property by: (1) protecting the value and integrity of the improvements and structures through the provision of available fire protection services; (2) protecting the life and safety of intended occupants in the use and enjoyment of property; (3) lowering the cost of fire insurance by the presence of a professional and comprehensive fire protection program within the City; and (4) containing the spread of fire incidents occurring on vacant property with the potential to spread and endanger the structures and occupants of improved property. The availability and provision of comprehensive fire protection services enhance and strengthen the relationship of such services to the use and enjoyment of the parcels of property, the market perception of the area and, ultimately, the property and rental values within the City.

(C) Government Property that is owned by federal government mortgage entities, such as the VA and HUD, due to foreclosures are not serving a governmental purpose nor providing a public benefit but are instead being held by these federal government mortgage entities in a proprietary capacity. Accordingly, these properties shall not be exempted from the Fire Rescue Assessment.

SECTION 6. COST APPORTIONMENT METHODOLOGY. The Cost Apportionment embodied in Section 6 of the Initial Assessment Resolution is affirmed and incorporated herein by reference.

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY. The Parcel Apportionment embodied in Section 7 of the Initial Assessment Resolution is affirmed and incorporated herein by reference.

**SECTION 8. DETERMINATION OF FIRE PROTECTION ASSESSED COSTS;
ESTABLISHMENT OF ANNUAL FIRE PROTECTION ASSESSMENT RATES.**

(A) The Fire Protection Assessed Costs to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the Fiscal Year commencing October 1, 2015, is the amount determined in the Estimated Fire Protection Assessment Rate Schedule, attached hereto as Appendix A. The approval of the Estimated Fire Protection Assessment Rate Schedule by the adoption of this Preliminary Assessment Resolution determines the amount of the Fire Protection Assessed Costs. The remainder of such Fiscal Year budget for fire protection services, facilities, and programs shall be funded from available City revenue other than Fire Protection Assessment proceeds.

(B) The estimated Fire Protection Assessments specified in the Estimated Fire Protection Assessment Rate Schedule are hereby established to fund the specified Fire Protection Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2015. No portion of such Fire Protection Assessed Costs are attributable to impact fee revenue that funds capital improvements necessitated by new growth or development. Further, no portion of such Fire Protection Assessed Costs is attributable to the Emergency Medical Services Cost.

(C) The estimated Fire Protection Assessments established in this Preliminary Assessment Resolution shall be the estimated assessment rates applied by the City Manager in the preparation of the updated Assessment Roll for the Fiscal Year commencing October 1, 2015 as provided in Section 9 of this Preliminary Assessment Resolution.

SECTION 9. ANNUAL ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an updated Assessment Roll for the Fiscal Year commencing October 1, 2015, in the manner provided in the Ordinance. The updated Assessment Roll shall include all Tax Parcels within the Property Use Categories. The City Manager shall apportion the estimated Fire Protection Assessed Cost to be recovered through Fire Protection Assessments in the manner set forth in this Preliminary Assessment Resolution.

(B) A copy of this Preliminary Assessment Resolution, the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, documentation related to the estimated amount of the Fire Protection Assessed Cost to be recovered through the imposition of Fire Protection Assessments, and the updated 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 Assessment Roll proposed for the Fiscal Year beginning October 1, 2015 be in printed form if the amount of the Fire Protection Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

(C) It is hereby ascertained, determined, and declared that the method of determining the Fire Protection Assessments for fire protection services as set forth in this Preliminary Assessment Resolution is a fair and reasonable method of apportioning the Fire Protection Assessed Cost among parcels of Assessed Property located within the City.

SECTION 10. AUTHORIZATION OF PUBLIC HEARING. There is hereby established a public hearing to be held at 9:00 a.m. on September 8, 2015, in the Commission Chambers, 405 Biltmore Way, Coral Gables, Florida, at which time the City

Commission will receive and consider any comments on the Fire Protection Assessments from the public and affected property owners and consider imposing Fire Protection Assessments for the Fiscal Year beginning October 1, 2014 and collecting such assessments on the same bill as ad valorem taxes.

SECTION 11. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 10 of this Preliminary Assessment Resolution in the manner and time provided in Section 2.04 of the Ordinance. The notice shall be published no later than August 18, 2015, in substantially the form attached hereto as Appendix B.

SECTION 12. NOTICE BY MAIL.

(A) The City Manager shall provide notice by first class mail to the Owner of each parcel of Assessed Property in the event circumstances described in Section 2.08(F) of the Ordinance so require. Such notice shall be in substantially the form attached hereto as Appendix C. Such notices shall be mailed no later than August 18, 2015.

(B) If the City determines that the truth-in-millage ("TRIM") notice that is mailed by the Property Appraiser under section 200.069, Florida Statutes, also fulfills the requirements of paragraph (A) of this Section 12, then the separate mailing requirement described in paragraph (A) will be deemed to be fulfilled by the TRIM notice.

SECTION 13. HARDSHIP ASSISTANCE.

(A) It is hereby ascertained, determined, and declared that it is in the best interest of the citizens of the City to assist certain low income Residential Property Owners with the financial burden created by the imposition of a Fire Protection Assessment. Accordingly, there is hereby created an economic hardship program to assist Residential

Property Owners who qualify for the additional homestead exemption for seniors pursuant to section 196.075, Florida Statutes (the "Additional Seniors' Exemption").

(B) The City Manager is directed and authorized to adjust, or cause to be adjusted, any Fire Protection Assessment imposed for the Fiscal Year beginning October 1, 2015, upon homestead property receiving the Additional Seniors' Exemption. All qualified applicants who receive the Additional Seniors' Exemption for the Fiscal Year in which the Fire Protection Assessment is being imposed shall have the Fire Protection Assessment levied against their homestead property paid by the City from other legally available funds other than those derived from the Fire Protection Assessment proceeds.

(C) Any shortfall in the expected Fire Protection Assessment proceeds due to any hardship assistance provided herein 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. In the event a court of competent jurisdiction determines any assistance provided by the City Commission is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for any Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such assistance afforded to such Tax Parcel by the City Commission.

SECTION 14. METHOD OF COLLECTION. It is hereby declared that the Fire Protection Assessments shall be collected and enforced using the Uniform Assessment Collection Act in accordance with Section 3.01 of the Ordinance for all non-Government Property and using the alternative method of collection described in Section 3.03 of the

Ordinance for any Government Property that is not exempted from the Fire Protection Assessments.

SECTION 15. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Fire Protection Assessments shall be used for the provision of fire protection 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 fire protection services, facilities, and programs.

SECTION 16. EFFECTIVE DATE. This Preliminary Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 16th day of June, 2015.

CITY OF CORAL GABLES, FLORIDA

(SEAL)

By: _____
Mayor

ATTEST:

City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

City Attorney

APPENDIX A

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE

APPENDIX A

ESTIMATED FIRE PROTECTION ASSESSMENT RATE SCHEDULE

SECTION A-1. DETERMINATION OF FIRE PROTECTION ASSESSED

COSTS. The estimated Fire Protection Assessed Costs to be assessed for the Fiscal Year commencing October 1, 2015, is \$2,934,760.00.

SECTION A-2. ESTIMATED FIRE PROTECTION ASSESSMENTS.

(A) The estimated 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 commencing October 1, 2015, are hereby established as follows for the purpose of this Preliminary Assessment Resolution :

RESIDENTIAL PROPERTY USE CATEGORY	Rate Per Dwelling Unit				
Residential Dwelling Unit	\$70				
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional	Educational
Tier 1	100 - 1999	\$82	\$13	\$76	\$31
Tier 2	2000 - 4499	\$164	\$25	\$151	\$61
Tier 3	4500 - 7999	\$368	\$55	\$339	\$137
Tier 4	8000 - 12399	\$654	\$97	\$603	\$244
Tier 5	12400 - 17799	\$1,014	\$151	\$935	\$378
Tier 6	17800 - 24199	\$1,455	\$216	\$1,341	\$542
Tier 7	24200 - 31699	\$1,978	\$293	\$1,824	\$737
Tier 8	31700 - 39999	\$2,591	\$384	\$2,389	\$965
Tier 9	40000 - 49399	\$3,270	\$485	\$3,014	\$1,218
Tier 10	49400 - 59799	\$4,038	\$598	\$3,722	\$1,504
Tier 11	59800 - 71199	\$4,888	\$724	\$4,505	\$1,821
Tier 12	71200 - 83499	\$5,819	\$862	\$5,364	\$2,168
Tier 13	83500 - 96799	\$6,825	\$1,011	\$6,291	\$2,542
Tier 14	96800 - 111199	\$7,912	\$1,172	\$7,293	\$2,947
Tier 15	111200 - 126499	\$9,088	\$1,346	\$8,378	\$3,386
Tier 16	126500 - 142799	\$10,339	\$1,531	\$9,530	\$3,851
Tier 17	142800 - 159999	\$11,671	\$1,728	\$10,758	\$4,348
Tier 18	160000 - 178299	\$13,077	\$1,937	\$12,054	\$4,871

Tier 19	178300 - 197599	\$14,572	\$2,158	\$13,432	\$5,428
Tier 20	197600 - 217799	\$16,150	\$2,392	\$14,886	\$6,016
Tier 21	217800 - 239099	\$17,801	\$2,636	\$16,408	\$6,631
Tier 22	239100 - 261299	\$19,541	\$2,894	\$18,013	\$7,279
Tier 23	261300 - 284499	\$21,356	\$3,162	\$19,685	\$7,955
Tier 24	284500 - 308699	\$23,252	\$3,443	\$21,433	\$8,661
Tier 25	308700 - 333899	\$25,229	\$3,736	\$23,256	\$9,398
Tier 26	333900 - 359999	\$27,289	\$4,041	\$25,154	\$10,165
Tier 27	360000 - 387199	\$29,422	\$4,357	\$27,120	\$10,959
Tier 28	387200 - 415399	\$31,645	\$4,686	\$29,169	\$11,787
Tier 29	415400 - 444499	\$33,950	\$5,027	\$31,294	\$12,646
Tier 30	444500 - 474599	\$36,328	\$5,379	\$33,486	\$13,532
Tier 31	474600 - 505699	\$38,788	\$5,744	\$35,754	\$14,448
Tier 32	505700 - 537799	\$41,330	\$6,120	\$38,096	\$15,395
Tier 33	537800 - 570899	\$43,953	\$6,508	\$40,515	\$16,372
Tier 34	570900 - 604999	\$46,658	\$6,909	\$43,008	\$17,379
Tier 35	605000 - 639999	\$49,445	\$7,321	\$45,577	\$18,418
Tier 36	640000 - 676099	\$52,305	\$7,745	\$48,214	\$19,483
Tier 37	676100 - 713099	\$55,256	\$8,182	\$50,933	\$20,582
Tier 38	713100 - Unlimited	\$58,280	\$8,630	\$53,720	\$21,708

(B) No Fire Protection Assessment shall be imposed upon a parcel of Government Property, a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law, or a Government Leasehold whose Building use is wholly exempt from ad valorem taxation under Florida law. However, the exemption provided herein does not include Government Leaseholds that are not wholly exempt from ad valorem taxation nor does it apply to any Government Property that is owned by federal mortgage entities, such as the VA and HUD.

(C) 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. In the event a court of competent jurisdiction

determines any exemption or reduction by the City Commission is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

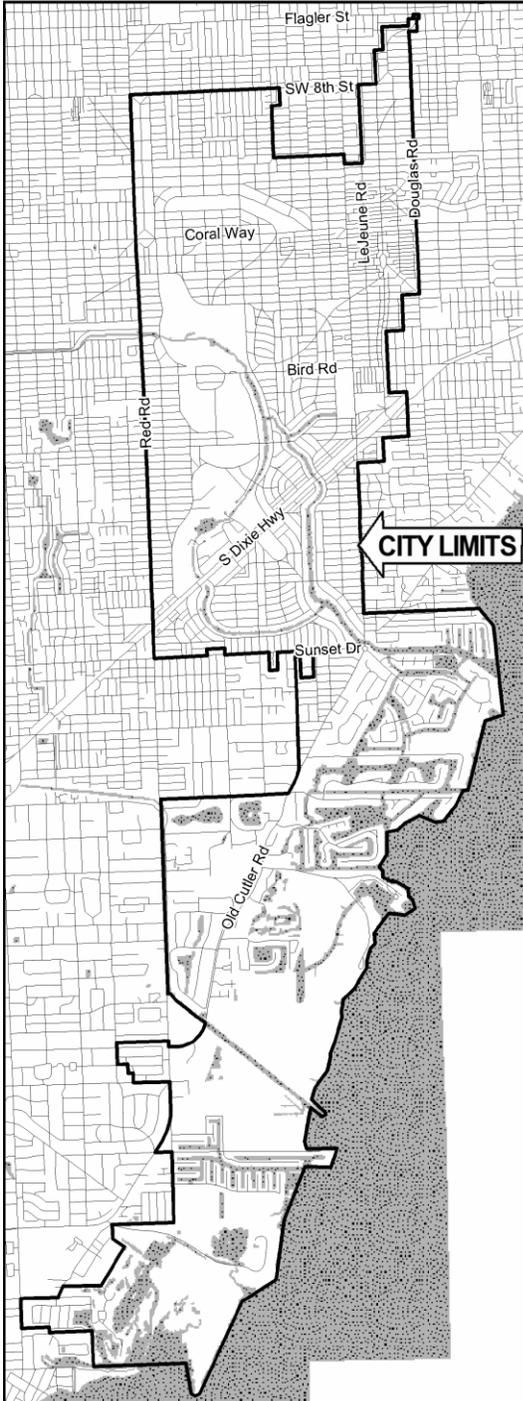
APPENDIX B

FORM OF NOTICE TO BE PUBLISHED

APPENDIX B

FORM OF NOTICE TO BE PUBLISHED

To Be Published No Later Than August 18, 2014



**NOTICE OF HEARING TO REIMPOSE AND
PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS**

Notice is hereby given that the City Commission of the City of Coral Gables will conduct a public hearing to consider reimposing fire protection special assessments for the provision of fire protection services within the City of Coral Gables for the Fiscal Year beginning October 1, 2014.

The hearing will be held at 9:00 a.m. on September 8, 2015, in the Commission Chambers, 405 Biltmore Way, Coral Gables, Florida, 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Coral Gables Public Works Director, at (305) 460-5001, at least one day prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment schedule:

RESIDENTIAL PROPERTY USE CATEGORY		Rate Per Dwelling Unit				
Residential Dwelling Unit		\$70				
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional	Educational	
Tier 1	100 - 1999	\$82	\$13	\$76	\$31	
Tier 2	2000 - 4499	\$164	\$25	\$151	\$61	
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Tier 37	676100 - 713099	\$55,256	\$8,182	\$50,933	\$20,582	
Tier 38	713100 - Unlimited	\$58,280	\$8,630	\$53,720	\$21,708	

Copies of the Fire Protection Assessment Ordinance (Ordinance No. 2015-___), the Initial Assessment Resolution (Resolution No. 2009-231), the Final Assessment Resolution (Resolution No. 2009-267), the Preliminary Assessment Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Protection Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection in the City Manager's Office, City Hall, located at 405 Biltmore Way, Coral Gables, Florida.

The assessments will be collected on the ad valorem property tax bill which will be mailed in November 2014, 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. The assessments for any government property will be collected by a separate bill to be sent by the City.

If you have any questions, please contact the Fire Department at (305)460-5560, Monday through Friday between 8:00 a.m. and 4:00 p.m.

**CITY CLERK
OF CORAL GABLES, FLORIDA**

APPENDIX C

FORM OF NOTICE TO BE MAILED

APPENDIX C

FORM OF NOTICE TO BE MAILED

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

**City of Coral Gables
[address]
Coral Gables, Florida 33067**

CITY OF CORAL GABLES, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR COLLECTION OF FIRE PROTECTION NON-AD
VALOREM ASSESSMENTS
NOTICE DATE: AUGUST 18, 2015

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by section 197.3632, Florida Statutes, and the direction of the City Commission, 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. The use of an annual special assessment to fund fire protection services benefiting improved property located within the City of Coral Gables in the past has proven to be fair, efficient and effective. The total annual fire protection assessment revenue to be collected within the City of Coral Gables is estimated to be \$2,934,760.00 for fiscal year October 1, 2014 - September 30, 2015. The annual fire protection assessment 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 of billing units on the above parcel is _____.

The annual Fire Protection Assessment for the above parcel is \$_____.

The maximum annual Fire Protection Assessment that can be imposed without further notice for fiscal year 2014-15 and for future fiscal years for the above parcel is \$_____.

A public hearing will be held at 9:00 a.m. on September 8, 2015, 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 Coral Gables Public Works Director, 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 (Ordinance No. 2015-___), the Initial Assessment Resolution (Resolution No. 2009-231), the Final Assessment Resolution (Resolution No. 2009-267), the Preliminary Assessment Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Protection Assessments, and the preliminary Assessment Roll for the upcoming Fiscal Year are available for inspection at the City Manager's Office, City Hall, located at 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 of each year that the assessment is imposed. 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 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 *******