

# **CITY OF CORAL GABLES**

## **POLICY REGARDING THE CREATION AND AMENDMENT OF SPECIAL TAXING DISTRICTS**

The City of Coral Gables (hereinafter referred to as the “City”) and Miami-Dade County (hereinafter referred to as the “County”) are currently in the process of transferring control of all Special Taxing Districts within the City boundaries from County to the City. As a result of said transfer, questions and concerns about processes have surfaced. The following policy sets forth the process by which future Special Taxing Districts may be created and the manner in which the existing Special Taxing Districts may be amended.

### **PROCESS FOR THE CREATION OF A NEW SPECIAL TAXING DISTRICT WITHIN THE CITY OF CORAL GABLES**

1. Pursuant to the Dade County Home Rule Amendment to the Florida Constitution, and the Home Rule Charter adopted by Miami-Dade County, the County has the power to create special purpose districts and has established the process for their creation under Chapter 18 – “Improvement and Special-Purpose District,” of the Miami-Dade Code of Ordinances.
2. The process for the creation and establishment of a district are delineated under Section 18-3 of the Miami-Dade Code of Ordinances, which is summarized as follows:
  - a. Letter of intent is received from Homeowner Association (HOA) or homeowners.
    - i. For homeowners 10 percent of the resident owners' signatures are required.
  - b. Petition package is prepared for homeowner to complete.
    - i. Signatures of 50 percent of the homeowners required.
  - c. Legislative package is prepared for BCC approval.
    - i. First Reading
    - ii. Second Reading (Public Hearing)
  - d. Election
    - i. Majority of qualified voters say “yes.”

### **AMENDMENT PROCESS FOR EXISTING SPECIAL TAXING DISTRICTS WITHIN THE CITY OF CORAL GABLES**

1. A letter of intent (LOI) is submitted to the City from the applicable Homeowner Association (HOA), if the Special Taxing District has a mandatory HOA, otherwise 20 percent of the homeowners (herein after referred to as the “Homeowners”) within the Existing District. The LOI is to include an exhibit containing a list of every Folio and Address within the boundaries.

2. Once in receipt of an LOI, the City will provide a petition form to the HOA or the Homeowners.
3. The requesting party, either the HOA or the Homeowners, will circulate the petition among all property owners within the district boundaries and must acquire the support of more than 50 percent of the property owners for the amendment request to proceed.
  - a. The petition must be completed and returned to the City within four (4) months from the date of issue. If the petition is not returned to the City within four (4) months, then it will be deemed unsuccessful.
  - b. All submitted petition forms must be original and completed in ink.
  - c. Only one property owner's signature, per household, will count toward the more than 50 percent requirement.
4. Once the petition is received by the City the level of support will be assessed and the amendment process will continue as follows:
  - a. If the support of at least 50 percent of the property owners plus one additional property owner is not attained on the petition, then the request for amendment to the existing special taxing district will have been deemed unsuccessful and no further progress will be made.
    - i. The HOA or Homeowners are barred from requesting a materially similar amendment request for one (1) year from the date of the unsuccessful petition.
  - b. If the support of more than 50 percent but not more than 80 percent of the property owners is attained on the petition, then a legislative package will be prepared for approval before the City Commission, which if approved will require an election.
    - i. The item will be presented to the City Commission for two (2) readings with mailed notice being sent to all property owners within the District 10 days before the second reading.
    - ii. If the item is approved by the City Commission on second reading, then the item will be set for an election.
    - iii. A majority of qualified voters will need to approve the amendment in order to enact the requested changes.
  - c. If the support of more than 80 percent of the property owners is attained on the petition, then a legislative package will be prepared for approval and enactment before the City Commission
    - i. The item will be presented to the City Commission for two (2) readings with mailed notice being sent to all property owners within the District 10 days before the second reading.
    - ii. If the item is approved by the City Commission on second reading, then the item will be enacted and no election will be required.  
(Notwithstanding the level of support on the petition, the City Commission may choose to have an election on the requested amendment to the special taxing district.)