



City of Coral Gables
CITY COMMISSION MEETING
November 14, 2023

ITEM TITLE:

A Resolution of the City Commission electing to use the uniform method of collecting non-ad valorem special assessments levied within the incorporated area of the City; stating a need for such levy; providing for the mailing of this resolution; and providing for an effective date.

BRIEF HISTORY:

In accordance with the Dade County Home Rule Charter and Chapter 18 of the Code of Metropolitan Dade County, in 2022 Dade County (the "County") enacted Ordinance No. 22-122 to create the Gables by the Sea-Coral Gables 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. The City is responsible for establishing assessment rates and collecting assessments for the Special Taxing District.

Pursuant to the Master Assessment Ordinance (No. 2015-09), the City established assessment rates and provided for collection of assessments for the District with the adoption of the Initial Assessment Resolution (Resolution No. 2023-120) and Final Assessment Resolution (Resolution No. 2023-263). The assessments for the current Fiscal Year are being collected pursuant to the alternative method of collection set forth in Section 3.02 of the City's Master Assessment Ordinance.

In order to use the uniform method of collection (collection on the tax bill), as set forth in Section 197.3632, Florida Statutes, the City must notice, hold a public hearing, and adopt this Resolution wherein the City is establishing its ability to collect the District assessments on the tax bill, as opposed to mailing individual statements to the affected property owners.

ATTACHMENT(S):

FINANCIAL INFORMATION:

No.	Amount	Account No.	Source of Funds
1.			
Total:			

Fiscal Impact:

No fiscal impact applies as resolution serves as a notice of tax imposition on 2024 Property Taxes for Gables by the Sea Special Taxing District.

