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**CITY OF CORAL GABLES, FLORIDA**

**RESOLUTION NO. 2025-\_\_\_\_\_**

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**ANNUAL ASSESSMENT RESOLUTION FOR  
GIRALDA AVENUE ASSESSMENT AREA**

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**ADOPTED SEPTEMBER 12, 2025**

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## TABLE OF CONTENTS

	<u>Page</u>
SECTION 1.	FINDINGS..... 3
SECTION 2.	AUTHORITY..... 3
SECTION 3.	DEFINITIONS..... 3
SECTION 4.	APPROVAL OF UPDATED ASSESSMENT ROLL..... 4
SECTION 5.	REIMPOSITION OF ASSESSMENTS TO FUND THE GIRALDA AVENUE IMPROVEMENT PROJECT..... 4
SECTION 6.	ASSESSMENT LIENS..... 5
SECTION 7.	COLLECTION OF ASSESSMENTS..... 6
SECTION 8.	APPLICATION OF ASSESSMENT PROCEEDS..... 7
SECTION 9.	EFFECT OF ANNUAL ASSESSMENT RESOLUTION..... 7
SECTION 10.	CONFLICTS..... 7
SECTION 11.	SEVERABILITY..... 7
SECTION 12.	EFFECTIVE DATE..... 8
 <b>APPENDICES:</b>	
APPENDIX A	PROOF OF PUBLICATION ..... 9
APPENDIX B	FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL ..... 13

**RESOLUTION NO. 2025-\_\_\_\_\_**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO THE PROVISION OF THE GIRALDA AVENUE IMPROVEMENT PROJECT; PROVIDING CERTAIN FINDINGS, AUTHORITY, DEFINITIONS AND INTERPRETATION; APPROVING THE UPDATED ASSESSMENT ROLL FOR THE GIRALDA AVENUE ASSESSMENT AREA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; PROVIDING FOR THE COLLECTION OF THE ASSESSMENTS TO FUND THE GIRALDA AVENUE IMPROVEMENT PROJECT WITHIN THE GIRALDA AVENUE ASSESSMENT AREA PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR THE LIEN OF ASSESSMENT; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, the City Commission adopted Ordinance No. 2014-07, the Capital Project and Related Services Assessment Ordinance, as codified in Article II, Chapter 58 of the Coral Gables Codes of Ordinances (the "Code"), to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

**WHEREAS**, on June 10, 2014, the City Commission adopted Resolution No. 2014-115, the Initial Assessment Resolution for Giralda Avenue Improvement Project (the "Initial Assessment Resolution"), describing the method of assessing the cost of the design, acquisition, construction, and installation of the Giralda Avenue Improvement Project against the real property that will be specially benefited thereby, and directing the preparation of the

preliminary Assessment Roll and provision of the notices required by the Code;  
and

**WHEREAS**, on August 26, 2014, the City Commission adopted Resolution No. 2014-171, the Final Assessment Resolution for Giralda Avenue Improvement Project (the "Final Assessment Resolution"), confirming the Initial Assessment Resolution, and approving the Assessment Roll with collection of the Assessments to commence in 2016; and

**WHEREAS**, the City Commission subsequently approved to delay collection of the Assessments until 2017; and

**WHEREAS**, pursuant to the provisions of the Code, the City Commission is required to adopt an Annual Assessment Resolution for each Fiscal Year to approve the assessment roll for such Fiscal Year; and

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

**WHEREAS**, as required by the Code, notice of a public hearing has been published and mailed, if required, to each property owner proposed to be assessed notifying such property owner of the opportunity to be heard concerning the assessments; the proof of publication is attached hereto as Appendix A. The circumstances described in the Code did not require mailing of notices to property owners to reimpose the assessment for the fiscal year beginning October 1, 2025; and

**WHEREAS**, a public hearing has been duly held on September 12, 2025, and comments and objections of all interested persons have been heard and considered as required by the terms of the Code.

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

**SECTION 1. FINDINGS.** The above recitals are true and correct and are hereby incorporated herein by reference.

**SECTION 2. AUTHORITY.** This Annual Assessment Resolution is adopted pursuant to the Code; the Initial Assessment Resolution; the Final Assessment Resolution; Section 166.021, Florida Statutes; Article VIII, Section 2 of the Florida Constitution; the City of Coral Gables Charter; and other applicable provisions of law.

**SECTION 3. DEFINITIONS.**

(A) This Resolution is the Annual Assessment Resolution as defined in the Code.

(B) All capitalized terms in this Annual Assessment Resolution shall have the meanings defined in the Code, Initial Assessment Resolution, and the Final Assessment Resolution, unless the context clearly indicates an alternative meaning.

(C) Unless the context indicates otherwise, words imparting the singular number include the plural number, and vice versa.

#### **SECTION 4. APPROVAL OF UPDATED ASSESSMENT ROLL.**

(A) The Assessment Roll, a copy of which was present at the above referenced public hearing through electronic media and is incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2025.

(B) Additionally, the Assessment Roll, as approved, includes those Tax Parcels within the Assessment Area that cannot be set forth in that Assessment Roll pursuant to Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

#### **SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND THE GIRALDA AVENUE IMPROVEMENT PROJECT.**

(A) The Tax Parcels included in the updated Assessment Roll are hereby found to be specially benefited by the provision of the Giralda Avenue Improvement Project in the amount of the annual Assessment set forth in the updated Assessment Roll.

(B) Adoption of this Annual Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Code, the Initial Assessment Resolution, and the Final Assessment Resolution, from the provision of the Giralda Avenue Improvement Project and a legislative determination that the Assessments are fairly and reasonably apportioned among the Assessed Properties that receive the special benefit as set forth herein.

(C) The methodology set forth in Section 3.02 of the Initial Assessment Resolution for assigning Assessment Units to each Tax Parcel within the Giralda Avenue Assessment Area and the methodologies in Sections 4.03 and 4.04 of the Initial Assessment Resolution for computing the Prepayment Amount and the Assessments, respectively, are hereby approved and found to be a fair and reasonable method of apportioning the Project Cost among the benefited properties.

(D) For the Fiscal Year beginning October 1, 2025, the Project Cost shall be allocated among all Tax Parcels in the Giralda Avenue Assessment Area, based upon each parcel's assignment of Assessment Units. Annual Improvement Assessments computed in the manner described in the Initial Assessment Resolution, as approved in the Final Assessment Resolution, are levied and imposed on all Tax Parcels in the Assessment Area at the annual assessment rates set forth in the final Assessment Roll, for a period not to exceed 20 years, which commenced with the ad valorem tax bill that was mailed in November 2017.

**SECTION 6. ASSESSMENT LIENS.** Upon adoption of this Annual Assessment Resolution:

(A) The Assessments shall constitute a lien against the assessed property 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. The lien shall be deemed perfected upon adoption by the City Commission of this Annual Assessment Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale, or otherwise prior to adoption of the next Annual Assessment Resolution, the Prepayment Amount shall constitute a lien against assessed property 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. The lien shall be deemed perfected upon adoption by the City Commission of the Annual Assessment Resolution and shall attach to property included on the Assessment Roll upon adoption of the Annual Assessment Resolution.

## **SECTION 7. COLLECTION OF ASSESSMENTS.**

(A) The Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in the Code.

(B) The Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Code, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Code.



(C) 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 B.

**SECTION 8. APPLICATION OF ASSESSMENT PROCEEDS.**

Proceeds from the Assessments received during each Fiscal Year shall be applied by the City for payment of the collection and administrative costs and payment of the outstanding Project Cost of the Giralda Avenue Improvement Project.

**SECTION 9. EFFECT OF ANNUAL ASSESSMENT RESOLUTION.**

The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented herein unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the City Commission action on this Annual Assessment Resolution.

**SECTION 10. CONFLICTS.** All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

**SECTION 11. SEVERABILITY.** If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall remain in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

**SECTION 12. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 12TH DAY OF SEPTEMBER, A.D., 2025.

(Moved: /	Seconded:	)
(Yeas:		)
(Unanimous:		)
(Agenda Item:		)

APPROVED:

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VINCE LAGO  
MAYOR

ATTEST:

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

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BILLY Y. URQUIA  
CITY CLERK

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CRISTINA M. SUÁREZ, B.C.S.  
CITY ATTORNEY


**APPENDIX A**  
**PROOF OF PUBLICATION**

AFFIDAVIT  
PROOF OF PUBLICATION

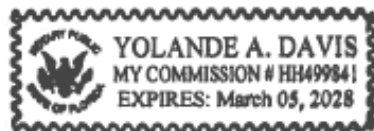
Before the undersigned authority personally appeared BILLY URQUIA who on oath says he is CITY CLERK of City of Coral Gables, Florida; that the attached copy of an advertisement, being a notice for the City's public hearing pursuant to Section 197.3632, Florida Statutes, regarding the Giralda Avenue Assessment Area program, was published on or before August 18, 2025, on the publicly accessible website of Miami-Dade County, Florida, at <https://www.miamidade.gov/global/navigation/legal-ad-index.page>.

Affiant further says that the website complies with the legal requirements for publication in chapter 50, Florida Statutes.

FURTHER AFFIANT SAYETH NOT.

  
BILLY URQUIA, affiant  
STATE OF FLORIDA  
COUNTY OF MIAMI-DADE

The foregoing Affidavit of Publication was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 28<sup>th</sup> day of August, 2025 by Billy Urquia, City Clerk, City of Coral Gables, Florida. He is personally known to me or has produced as identification and did take an oath.



Printed Name: YOLANDE A. DAVIS

Notary Public,

State of Florida At Large

My Commission Expires March 5, 2028

Commission No.: HH 499841

**NOTICE OF HEARING TO APPROVE THE ASSESSMENT ROLL AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE GIRALDA AVENUE ASSESSMENT AREA TO PROVIDE FOR THE GIRALDA AVENUE IMPROVEMENT PROJECT**

Notice is hereby given that the City Commission of the City of Coral Gables will conduct a public hearing to consider the approval of the assessment roll for the annual, non-ad valorem special assessments for the provision of the design, acquisition, construction, and installation of the Giralda Avenue Improvement Project within the boundaries of the Giralda Avenue Assessment Area.

The hearing will be held at 9:00 a.m. on September 12, 2025, in Commission Chambers, City Hall, 405 Biltmore Way, Coral Gables, Florida, for the purpose of receiving public comment on the special assessment roll and collection on the ad valorem tax bill. If a person decides to appeal any decision made by the 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.

Any person who needs assistance in another language in order to speak during the public hearing or public comment portion of the meeting should contact the City's ADA Coordinator Raquel Elejabarrieta, Esq., Director of Human Resources (E-mail: [relejabarrieta@coralgables.com](mailto:relejabarrieta@coralgables.com), Telephone: 305-722-8686, TTY/TDD: 305-442-1600), at least three (3) business days before the meeting.

Any person with a disability requiring communication assistance (such as a sign language interpreter or other auxiliary aide or service) in order to attend or participate in the meeting should contact the City's ADA Coordinator Raquel Elejabarrieta, Esq., Director of Human Resources (E-mail: [relejabarrieta@coralgables.com](mailto:relejabarrieta@coralgables.com), Telephone: 305-722-8686, TTY/TDD: 305-442-1600), at least three (3) business days before the meeting.

The assessment for each parcel of property is based in equal parts on the amount of Building Area, Market Value, and Front Footage on Giralda Avenue attributed to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the City Commission on June 10, 2014. Copies of Ordinance No. 2014-07, the Initial Assessment Resolution (Resolution No. R-2014-115), the Final Assessment Resolution (Resolution No. R-2014-171), and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the City Clerk, located at City Hall, 405 Biltmore Way, Coral Gables, Florida.

The assessments will be collected on the ad valorem tax bill 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 City Commission intends to collect the assessments in 20 annual installments, the first of which was included on the ad valorem tax bill mailed in November 2017. 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.

If you have any questions, please contact the Finance Director's Office at (305) 569-1814, Monday through Friday between 8:30 a.m. and 4:30 p.m.

#### MAP OF ASSESSMENT AREA



Billy Y. Urquia  
City Clerk  
City of Coral Gables

## **APPENDIX B**

### **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 the Giralda Avenue Improvement Project (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, 2025.

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 \_\_\_\_\_ day of \_\_\_\_\_, 2025.

THE CITY OF CORAL GABLES, FLORIDA

By: \_\_\_\_\_  
Vince Lago, Mayor