
CITY OF CORAL GABLES, FLORIDA

RESOLUTION NO. 2025-_____

**ANNUAL ASSESSMENT RESOLUTION
SOLID WASTE**

ADOPTED SEPTEMBER 12, 2025

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RESOLUTION NO. 2025-_____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE AND RECYCLABLE MATERIALS IN THE CITY OF CORAL GABLES, FLORIDA; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; REIMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY OF CORAL GABLES, FLORIDA, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; CONFIRMING THE PRELIMINARY ASSESSMENT RESOLUTION; APPROVING THE SOLID WASTE ASSESSMENT ROLL AND PROVIDING FOR COLLECTION; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR EFFECT; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City Commission (the "City Commission") of the City of Coral Gables, Florida (the "City"), has enacted Ordinance No. 2015-09 (the "Ordinance"), which authorizes the imposition of annual Solid Waste Service Assessments for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs against certain Residential Property within the City;

WHEREAS, the imposition of a Solid Waste Service Assessment for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs for each Fiscal Year is an equitable and efficient method of allocating and apportioning the Solid Waste Cost among parcels of Residential Property;

WHEREAS, the City Commission desires to reimpose a Solid Waste Service 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, 2025;

WHEREAS, on June 10, 2025, the City Commission adopted Resolution No. 2025-217 (the "Preliminary Assessment Resolution"), containing a brief and general description of the Solid Waste and Recyclable Materials collection and disposal services, facilities and programs to be provided to Residential Property, describing the method of apportioning the Solid Waste Cost to compute the Solid Waste Service Assessment for Solid Waste and Recyclable Materials collection and disposal services, facilities and programs against Residential Property, designating a rate of assessment, and directing preparation of the Solid Waste Assessment Roll and provision of published and mailed notice as required by the Ordinance;

WHEREAS, to reimpose Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2025, the Ordinance requires the City to adopt an Annual Assessment Resolution during its budget adoption process for each Fiscal Year, which establishes the rate of assessment and approves the Solid Waste Assessment Roll for the upcoming Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties;

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

WHEREAS, notice of a public hearing has been published and mailed, if required by the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed to each Owner of Residential Property 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 12, 2025, 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. AUTHORITY. This resolution is adopted pursuant to the Ordinance; Resolution No. 2016-149 (the "Amended and Restated Initial Assessment Resolution"); Resolution No. 2016-207 (the "Amended and Restated Final Assessment Resolution"); the Preliminary Assessment Resolution; Article VIII, Section 2 of the Florida Constitution; the City Charter of the City of Coral Gables, Florida; Article III of Chapter 54 of the City of Coral Gables Code of Ordinances; Section 166.021, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This resolution constitutes the Annual Assessment Resolution as defined in the Ordinance.

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance, Section 54-86 of the City of Coral Gables Code of Ordinances, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Assessment Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa; the terms "hereof," "hereby," "herein," "hereto," "hereunder" and similar terms refer to this resolution; and the term "hereafter" means after, and the term "heretofore" means before, the effective date of this resolution. Words of any gender include the correlative words of the other genders, unless the sense indicates otherwise.

SECTION 3. REIMPOSITION OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The parcels of Residential Property included in the Solid Waste Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of Solid Waste and Recyclable Materials collection and disposal services, facilities and programs described in the Preliminary Assessment Resolution in the amount of the Solid Waste Service Assessment set forth in the updated Solid Waste Assessment Roll, a copy of which was present at the above referenced public hearing by electronic media and is incorporated herein by reference. Additionally, the Solid Waste Assessment Roll, as approved, includes those Tax Parcels of Residential Property that cannot be set forth in that Solid Waste Assessment Roll pursuant to Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

(B) It is hereby ascertained, determined, and declared that each parcel of Residential Property within the City will be benefited by the City's provision of Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs in an amount not less than the Solid Waste Service Assessment for such parcel, computed in the manner set forth in the Preliminary Assessment Resolution.

(C) Adoption of this Annual Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit, as set forth in the Ordinance, the Initial Assessment Resolution, and the Preliminary Assessment Resolution, from the Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs to be provided and a legislative determination that the Solid Waste Service Assessments are fairly and reasonably apportioned among the Residential Properties that receive the special benefit as set forth in the Preliminary Assessment Resolution.

(D) The method for computing Solid Waste Service Assessments, including the Delinquencies, described in the Preliminary Assessment Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2025, the Solid Waste Cost of \$6,200,000 shall be allocated among all parcels of Residential Property, based upon each parcels' classification as to the type of Residential Property, the number of Dwelling Units for such parcel, and the amount of any Delinquency attributable to said Residential Property. The Solid Waste Service Assessments to be assessed and

apportioned among Residential Property to generate the Solid Waste Cost for the Fiscal Year beginning October 1, 2025, are hereby established as follows:

Property Type	Rate
General Residential Property	\$577.50 per Dwelling Unit *
Auxiliary Living Units	\$288.75 per Dwelling Unit *

* plus any Delinquencies attributable to that Residential Property

Solid Waste Service Assessments for Solid Waste and Recyclable Materials collection and disposal services, facilities and programs in the amounts set forth in the Solid Waste Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Residential Property included in the Solid Waste Assessment Roll.

(F) Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Service 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 Solid Waste Service 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 Solid Waste Service Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Solid Waste Service Assessment upon each affected Tax Parcel in the amount of the Solid Waste Service Assessment

that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

(G) As authorized in the Ordinance, interim Solid Waste Service Assessments are also levied and imposed against all Residential Property for which a Certificate of Occupancy is issued after adoption of this Annual Assessment Resolution based upon the rates of assessment approved herein.

(H) Solid Waste Service Assessments shall constitute a lien upon the Residential 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.

SECTION 4. COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The Solid Waste Service Assessments shall be billed, collected, and enforced pursuant to the Uniform Assessment Collection Act, as provided in the Ordinance.

(B) The Solid Waste 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 Property Appraiser and Tax Collector shall apply the Solid Waste Service Assessment rates approved herein to any Tax Parcels of

Residential Property with exempt “home addresses” pursuant to Section 119.071(4), Florida Statutes.

(C) The Solid Waste 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 C.

SECTION 5. CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION. The Preliminary Assessment Resolution is hereby confirmed.

SECTION 6. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Solid Waste Service Assessments shall be used for the provision of Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs provided to Residential Property within the City. 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 Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs provided to Residential Property within the City.

SECTION 7. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the Solid Waste Assessment Roll, and the levy and lien of the Solid Waste Service 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 Assessment Resolution.

SECTION 8. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 9. 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 10. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 12th day of September, 2025.

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

APPROVED:

VINCE LAGO
MAYOR

ATTEST:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

BILLY Y. URQUIA
CITY CLERK

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

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Diana M. Gomez, who, after being duly sworn, deposes and says:

1. Diana M. Gomez, 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 Master Service Assessment Ordinance No. 2015-09 (the "Ordinance") and in conformance with the Preliminary Assessment Resolution (Resolution No. 2025-217) (the "Preliminary Assessment Resolution").

2. Ms. Gomez has caused the notices required by the Ordinance to be prepared in conformance with the Preliminary Assessment Resolution. An exemplary form of such notice is attached hereto. Ms. Gomez has caused such individual notices for each affected property owner to be prepared and each notice 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.

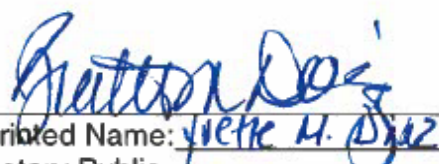
3. On or before August 22, 2025, Ms. Gomez delivered and directed the mailing of the above-referenced notices in accordance with the Assessment Ordinance and the Preliminary Assessment Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Miami-Dade County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

FURTHER AFFIANT SAYETH NOT.


Diana M. Gomez, affiant

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 22nd day of August, 2025 by Diana M. Gomez, Finance Director, City of Coral Gables, Florida. She is personally known to me or has produced as identification and did take an oath.


Printed Name: Yvette M. Diaz
Notary Public,
State of Florida At Large
My Commission Expires: _____
Commission No. _____



APPENDIX B
PROOF OF PUBLICATION

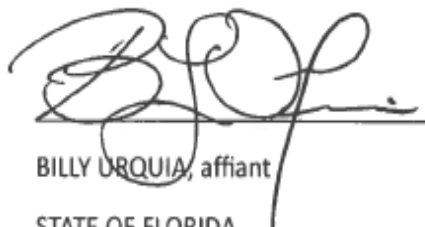
AFFIDAVIT

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 Solid Waste Service Assessment 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.

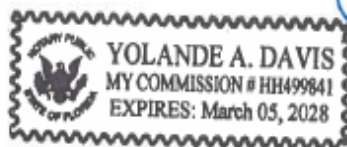
FURTHER AFFIANT SAYETH NOT.


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 18th 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 IMPOSE AND PROVIDE FOR
COLLECTION OF SOLID WASTE SERVICE SPECIAL ASSESSMENTS**



Notice is hereby given that the City Commission of Coral Gables, Florida will conduct a public hearing to consider reimposing solid waste service assessments against residential properties located within the incorporated area of the City to fund the cost of solid waste and recyclable materials collection and disposal services, facilities and programs provided to such properties and to authorize collection of such assessments on the tax bill.

The hearing will be held at 9:00 a.m. on September 12, 2025, 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.

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, 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, Telephone: 305-722-8686, TTY/TDD: 305-442-1600), at least three (3) business days before the meeting.

relejabarrieta@coralgables.com, Telephone: 305-722-8686, TTY/TDD: 305-442-1600), at least three (3) business days before the meeting.

The assessments will be determined by multiplying the number of dwelling units on each parcel of residential property by the annual rate of assessment. The rates of assessment for the fiscal year beginning on October 1, 2025, are as follows:

Property Type	Rate
General Residential Property	\$577.50 per Dwelling Unit *
Auxiliary Living Units	\$288.75 per Dwelling Unit *

* plus any Delinquencies attributable to that Residential Property

Any parcels of residential property with unpaid fees and accrued interest for solid waste and recyclable materials collection and disposal services, facilities, and programs provided to such parcels shall have those amounts, plus reasonable administrative and collection costs, included in that parcel's annual assessment. Any residential property that elects to prepay its annual assessment in full by August 15, 2025, may do so and be removed from the final assessment roll.

Copies of the Master Service Assessment Ordinance (Ordinance 2015-09), the Amended and Restated Initial Assessment Resolution for Solid Waste Services (Resolution No. 2016-149), the Amended and Restated Final Assessment Resolution for Solid Waste Services (Resolution No. 2016-207), the Preliminary Assessment Resolution initiating the process for updating the Assessment Roll and imposing the assessments (Resolution No. 2025-217) and the updated assessment roll showing the amount of the assessment to be imposed against each parcel of property are available for inspection at the office of the City Clerk, City Hall, located at 405 Biltmore Way, Coral Gables, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, 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. 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.



Billy Y. Urquia
City Clerk
City of Coral Gables

APPENDIX C

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

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

I HEREBY CERTIFY that, I am the Mayor of the City Commission or the 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 solid waste 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, 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.

CITY OF CORAL GABLES, FLORIDA

By: _____
Vince Lago, Mayor