
CITY OF CORAL GABLES, FLORIDA

RESOLUTION NO. 2021-269

**ANNUAL ASSESSMENT RESOLUTION FOR
MIRACLE MILE ASSESSMENT AREA**

ADOPTED SEPTEMBER 14, 2021

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NON-AD VALOREM ASSESSMENT ROLL	

RESOLUTION NO. 2021-269

A RESOLUTION, RELATING TO THE PROVISION OF THE MIRACLE MILE IMPROVEMENT PROJECT; APPROVING THE UPDATED ASSESSMENT ROLL FOR THE MIRACLE MILE ASSESSMENT AREA; PROVIDING FOR THE COLLECTION OF THE ASSESSMENTS TO FUND THE MIRACLE MILE IMPROVEMENT PROJECT WITHIN THE MIRACLE MILE ASSESSMENT AREA; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING 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. 2014-114, the Initial Assessment Resolution for Miracle Mile Improvement Project (the "Initial Assessment Resolution"), describing the method of assessing the cost of the design, acquisition, construction, and installation of the Miracle Mile 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 also adopted Resolution No. 2014-169, the Final Assessment Resolution for Miracle Mile Improvement Project (the "Final Assessment Resolution"), confirming the Initial Assessment Resolution with such amendments deemed necessary by the City Commission, imposing the Assessments, 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, 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 and an affidavit of mailing are attached hereto as Appendices A and B respectively; and

WHEREAS, a public hearing has been duly held on September 14, 2021, 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, 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, as amended, and the Final Assessment Resolution, unless the context clearly indicates an alternative meaning.

SECTION 4. APPROVAL OF UPDATED ASSESSMENT ROLL.

(A) The Assessment Roll, a copy of which was present at the above referenced public hearing and is incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2021.

(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. ANNUAL ASSESSMENTS TO FUND THE MIRACLE MILE IMPROVEMENT PROJECT.

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

(B) The methodology set forth in Sections 3.02 for assigning Assessment Units to each Tax Parcel within the Miracle Mile Assessment Area and the methodologies in Section 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.

(C) For the Fiscal Year beginning October 1, 2021, the Project Cost shall be allocated among all Tax Parcels in the Miracle Mile 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 amended and approved in the Final Assessment Resolution, shall continue to be levied and imposed on all Tax Parcels in the Assessment Area at the annual assessment rates included in the final Assessment Roll, for a period not to exceed 20 years, which commenced with the ad valorem tax bill 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.

(B) Upon adoption of this Annual Assessment Resolution, the Finance Director shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(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 C.

SECTION 8. 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 9. 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 10. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption herein.

PASSED AND ADOPTED THIS FOURTEENTH DAY OF SEPTEMBER, A.D.,
2021.

(Moved: Anderson / Seconded: Mena)
(Yeas: Mena, Menendez, Anderson, Fors, Jr., Lago)
(Unanimous: (5-0) Vote)
(Agenda Item: 15)

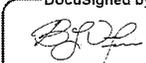
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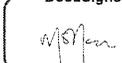
DocuSigned by:

53B880AB93824A5...
VINCE LAGO
MAYOR

ATTEST:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

DocuSigned by:

358417D2FA884FF...
BILLY Y. URQUIA
CITY CLERK

DocuSigned by:

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MIRIAM SOLER RAMOS
CITY ATTORNEY

APPENDIX A

PROOF OF PUBLICATION

MIAMI DAILY BUSINESS REVIEW

Published Daily except Saturday, Sunday and
Legal Holidays
Miami, Miami-Dade County, Florida

STATE OF FLORIDA
COUNTY OF MIAMI-DADE:

Before me undersigned authority personally appeared GUILLERMO GARCIA, who on oath says that he or she is the DIRECTOR OF OPERATIONS, Legal Notices of the Miami Daily Business Review 18 1/2 Miami Review, a daily (except Saturday, Sunday and Legal Holidays) newspaper, published at Miami in Miami-Dade County, Florida; that the attached copy of advertisement, being a Legal Advertisement of Notice in the matter of

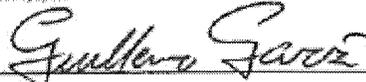
CITY OF CORAL GABLES - HEARING TO APPROVE THE ASSESSMENT ROLL AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE MIRACLE MILE ASSESSMENT AREA TO PROVIDE FOR THE MIRACLE MILE IMPROVEMENT PROJECT - SEPT. 14, 2021

In the XXXX Court,
was published in said newspaper in the issues of

08/30/2021

"See Attached"

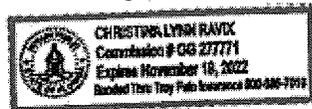
Affiant further says that the said Miami Daily Business Review is a newspaper published at Miami, in said Miami-Dade County, Florida and that the said newspaper has heretofore been continuously published in said Miami-Dade County, Florida each day (except Saturday, Sunday and Legal Holidays) and has been entered as second class mail matter at the post office in Miami in said Miami-Dade County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Sworn to and subscribed before me this
30 day of AUGUST A.D. 2021



(SEAL)
GUILLERMO GARCIA personally known to me



NOTICE OF HEARING TO APPROVE THE ASSESSMENT ROLL AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE MIRACLE MILE ASSESSMENT AREA TO PROVIDE FOR THE MIRACLE MILE 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 Miracle Mile Improvement Project within the boundaries of the Miracle Mile Assessment Area.

The hearing will be held at 3:00 p.m. on September 14, 2021, in the Commission Chambers, 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. 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.

Pursuant to section 286.0106, Florida Statutes, if you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing or at any subsequent meeting to which the City Commission has continued its deliberations, 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.

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 Elejabarteta, Esq., Director of Labor Relations and Risk Management (E-mail: raquelelejabarteta@coralgables.com, Telephone: 305-722-8686, TTY/TDD: 305-442-1600, at least three (3) business days before the meeting.

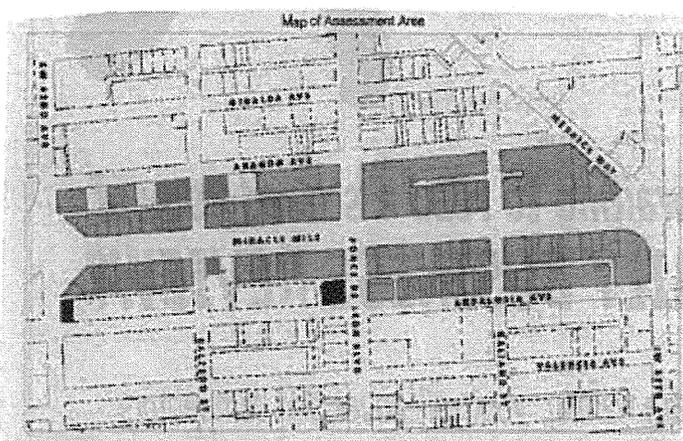
Any person with a disability requiring communication assistance (such as a sign language interpreter or other auxiliary aide or service) in order to attend or participate in the meeting should contact the City's ADA Coordinator Raquel Elejabarteta, Esq., Director of Labor Relations and Risk Management (E-mail: raquelelejabarteta@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 Miracle Mile 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-2014-114), the Final Assessment Resolution (Resolution No. R-2014-168), 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.

If you have any questions, please contact the Finance Directors Office at (305) 480-5276, Monday through Friday between 8:30 a.m. and 5:00 p.m.




Billy Y. Uroala
City Clerk
City of Coral Gables
8/31
21-28/000549813M

APPENDIX B

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 required by the Capital Project and Related Services Assessment Ordinance (Ordinance No. 2014-07) (the "Assessment Ordinance").

2. Ms. Gomez has caused the notices required by the Assessment Ordinance to be prepared. 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 24, 2021, Ms. Gomez caused the mailing of the above-referenced notices in accordance with the Assessment Ordinance by First Class

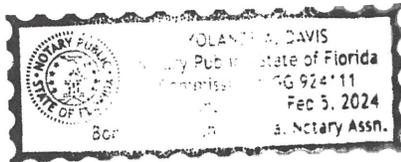
Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Miami-Dade County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

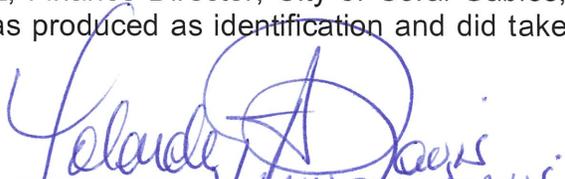
FURTHER AFFIANT SAYETH NOT.

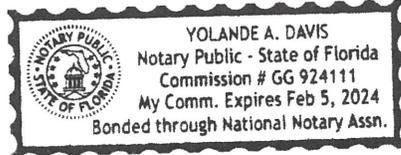

Diana M. Gomez, affiant

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 14th day of September, 2021 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: YOLANDE A. DAVIS
Notary Public,
State of Florida At Large
My Commission Expires: 2/5/2024
Commission No.: GG 924111



APPENDIX C

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

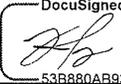
**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

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 Miracle Mile 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, 2021.

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 14th day of September, 2021.

THE CITY OF CORAL GABLES, FLORIDA

DocuSigned by:

By: _____
53B880AB93824A5
Mayor

[to be delivered to Tax Collector prior to September 15]