# RESOLUTION NO. 2025-\_\_\_\_ ANNUAL ASSESSMENT RESOLUTION FIRE PROTECTION

**ADOPTED SEPTEMBER 12, 2025** 

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# RESOLUTION NO. 2025-\_\_\_\_

# CITY OF CORAL GABLES, FLORIDA

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES, AND PROGRAMS IN THE CITY OF CORAL GABLES. FLORIDA: **PROVIDING AUTHORITY**, **DEFINITIONS AND INTERPRETATION; REIMPOSING FIRE** PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY, FOR THE FISCAL YEAR **BEGINNING** OCTOBER 1. CONFIRMING THE PRELIMINARY ASSESSMENT RESOLUTION: APPROVING THE 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 service assessments, including, but not limited to, Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the City;

**WHEREAS,** the imposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Protection Assessed Cost among parcels of Assessed Property;

WHEREAS, the City Commission desires to reimpose a Fire Protection 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 May 20, 2025, the City Commission adopted Resolution No. 2025167 (the "Preliminary Assessment Resolution"), containing and referencing a brief and general description of the fire protection facilities and services to be provided to Assessed Property, describing the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property, estimating a rate of assessment, and directing the updating and preparation of the Assessment Roll and provision of published and mailed notice as required by the Ordinance;

WHEREAS, to reimpose Fire Protection Assessments for the Fiscal Year beginning October 1, 2025, the Ordinance requires the City Commission to adopt an Annual Assessment Resolution which confirms or repeals the Preliminary Assessment Resolution with such amendments as the City Commission deems appropriate, establishes the rates of assessment, and approves the Assessment Roll for the upcoming Fiscal Year after hearing comments and objections of all interested parties;

**WHEREAS,** the updated 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 terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed 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. 2009-231 (the "Initial Assessment Resolution"); Resolution No. 2009-267 (the "Final Assessment Resolution"); the Preliminary Assessment Resolution; the City Charter of the City of Coral Gables, Florida; Article VIII, Section 2 of the Florida Constitution; 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, the Initial Assessment Resolution, the 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 FIRE PROTECTION ASSESSMENTS.

- (A) The parcels of Assessed Property included in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Preliminary Assessment Resolution in the amount of the Fire Protection Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing by electronic media and is incorporated herein by reference. Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that 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 Assessed Property within the City will be specially benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection 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 in a manner consistent with the legislative declarations, determinations, and findings as set forth in the Ordinance the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Assessment Resolution, from the fire protection services, facilities, and programs to be

provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Assessment Resolution.

- (D) The method for computing Fire Protection Assessments described and referenced in the Preliminary Assessment Resolution is hereby approved. The Cost Apportionment and Parcel Apportionment methodologies described and adopted in Sections 6 and 7 of the Preliminary Assessment Resolution are hereby approved.
- (E) For the Fiscal Year beginning October 1, 2025, the Fire Protection Assessed Cost to be assessed and apportioned among specially benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment is \$2,950,000.00. The Fire Protection Assessments to be levied to generate the estimated Fire Protection Assessed Cost for the Fiscal Year beginning October 1, 2025, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORY	Rate Per Dwelling Unit				
Residential Dwelling Unit	\$70				
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional	Educational
Tier 1	100 - 1999	\$82	\$13	\$76	\$31
Tier 2	2000 - 4499	\$164	\$25	\$151	\$61
Tier 3	4500 - 7999	\$368	\$55	\$339	\$137
Tier 4	8000 - 12399	\$654	\$97	\$603	\$244
Tier 5	12400 - 17799	\$1,014	\$151	\$935	\$378
Tier 6	17800 - 24199	\$1,455	\$216	\$1,341	\$542
Tier 7	24200 - 31699	\$1,978	\$293	\$1,824	\$737
Tier 8	31700 - 39999	\$2,591	\$384	\$2,389	\$965
Tier 9	40000 - 49399	\$3,270	\$485	\$3,014	\$1,218
Tier 10	49400 - 59799	\$4,038	\$598	\$3,722	\$1,504
Tier 11	59800 - 71199	\$4,888	\$724	\$4,505	\$1,821
Tier 12	71200 - 83499	\$5,819	\$862	\$5,364	\$2,168
Tier 13	83500 - 96799	\$6,825	\$1,011	\$6,291	\$2,542
Tier 14	96800 - 111199	\$7,912	\$1,172	\$7,293	\$2,947

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Tier 15	111200 - 126499	\$9,088	\$1,346	\$8,378	\$3,386
Tier 16	126500 - 142799	\$10,339	\$1,531	\$9,530	\$3,851
Tier 17	142800 - 159999	\$11,671	\$1,728	\$10,758	\$4,348
Tier 18	160000 - 178299	\$13,077	\$1,937	\$12,054	\$4,871
Tier 19	178300 - 197599	\$14,572	\$2,158	\$13,432	\$5,428
Tier 20	197600 - 217799	\$16,150	\$2,392	\$14,886	\$6,016
Tier 21	217800 - 239099	\$17,801	\$2,636	\$16,408	\$6,631
Tier 22	239100 - 261299	\$19,541	\$2,894	\$18,013	\$7,279
Tier 23	261300 - 284499	\$21,356	\$3,162	\$19,685	\$7,955
Tier 24	284500 - 308699	\$23,252	\$3,443	\$21,433	\$8,661
Tier 25	308700 - 333899	\$25,229	\$3,736	\$23,256	\$9,398
Tier 26	333900 - 359999	\$27,289	\$4,041	\$25,154	\$10,165
Tier 27	360000 - 387199	\$29,422	\$4,357	\$27,120	\$10,959
Tier 28	387200 - 415399	\$31,645	\$4,686	\$29,169	\$11,787
Tier 29	415400 - 444499	\$33,950	\$5,027	\$31,294	\$12,646
Tier 30	444500 - 474599	\$36,328	\$5,379	\$33,486	\$13,532
Tier 31	474600 - 505699	\$38,788	\$5,744	\$35,754	\$14,448
Tier 32	505700 - 537799	\$41,330	\$6,120	\$38,096	\$15,395
Tier 33	537800 - 570899	\$43,953	\$6,508	\$40,515	\$16,372
Tier 34	570900 - 604999	\$46,658	\$6,909	\$43,008	\$17,379
Tier 35	605000 - 639999	\$49,445	\$7,321	\$45,577	\$18,418
Tier 36	640000 - 676099	\$52,305	\$7,745	\$48,214	\$19,483
Tier 37	676100 - 713099	\$55,256	\$8,182	\$50,933	\$20,582
Tier 38	713100 - Unlimited	\$58,280	\$8,630	\$53,720	\$21,708

- (F) The above rates of assessment are hereby approved. Except as otherwise provided herein, Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property included in the Assessment Roll for the Fiscal Year beginning October 1, 2025.
- (G) The following exemptions are approved for the Fire Protection Assessment program:

- (1) No Fire Protection Assessment shall be imposed upon a parcel of Government Property. However, this exemption does not apply to Government Property that is owned by federal mortgage entities, such as the VA and HUD;
- (2) No Fire Protection Assessment shall be imposed upon a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law:
- (3) No Fire Protection Assessment shall be imposed on a Government Leasehold whose Building use is wholly exempt from ad valorem taxation under Florida law. However, the exemption provided herein does not include Government Leaseholds that are not wholly exempt from ad valorem taxation;
- (4) No Fire Protection Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified by the Property Appraiser as agricultural lands pursuant to Section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not an "agricultural pole barn" as defined in Section 170.01(4), Florida Statutes.
- (H) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection 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 Fire Protection 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 Fire Protection Assessment imposed for this Fiscal Year, the sole

and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the City Commission.

- (I) As authorized in the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Assessment Resolution based upon the rates of assessment approved herein.
- (J) Fire Protection Assessments shall constitute a lien upon the Assessed 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 FIRE PROTECTION ASSESSMENTS.

(A) The Fire Protection Assessments imposed against non-Government Property shall be billed, collected, and enforced pursuant to the Uniform Assessment Collection Act, as provided in the Ordinance. The Fire Protection Assessments imposed against Government Property that is not otherwise exempted from the Fire Protection Assessments shall be billed, collected, and enforced pursuant to the alternative method of collection described in the Ordinance, including applicable discounts for early payments. The City Commission hereby directs the Finance Director to mail said bills no later than November 1, 2025, in substantially the form attached hereto as Appendix C.

- (B) The 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 Fire Protection Assessment rates approved herein to any Tax Parcels of Assessed Property with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.
- (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 D.

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 Fire Protection Assessments shall be used for the provision of fire protection services, facilities, and programs. 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 fire protection services, facilities, and programs 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 (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll, and the levy and lien of the Fire Protection

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 AND ADOPTED THIS 12TH DAY OF SEPTEMBER, A.D., 2025. Seconded: (Moved: (Yeas: (Unanimous: (Agenda Item: APPROVED: VINCE LAGO MAYOR ATTEST: APPROVED AS TO FORM AND LEGAL SUFFICIENCY: **BILLY Y. URQUIA** CRISTINA M. SUÁREZ CITY CLERK CITY ATTORNEY

# APPENDIX A AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

### AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Diana M. Gomez and Sandi Neubarth, who, after being duly sworn, depose and say:

- 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. 2025-167) (the "Preliminary Assessment Resolution").
- 2. Sandi Neubarth is the Director for Accenture Infrastructure & Capital Projects, LLC ("Accenture"). Accenture 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. Accenture 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.
- On or before August 22, 2025, Accenture caused the mailing of the abovereferenced 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, affant

Sandi Neubarth, affiant

much,

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 and 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: Notary Public,

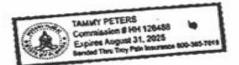
State of Florida At Large

My Commission

YVETTE M. DIAZ MY COMMISSION # HH 393538 EXPIRES: August 26, 2027

STATE OF FLORIDA COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me, by means of □ physical presence or online notarization, this 26th day of August, 2025 by Sandi Neubarth, Director, Accenture Infrastructure & Capital Projects, LLC, a Delaware limited liability company. She is personally known to me or has produced as identification and did take an oath.



Printed Name: Tammy Peters Notary Public, State of Florida At Large

My Commission Expires: August 31,2025
Commission No.: HH126488

# 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 Fire Protection 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 aborn to and subscribed before me, by means of physical presence or online notarization, this day of 2025 by Billy Orquia, City Clerk, City of Coral Gables, Florida. He is personally known to meyor has produced as identification and did take an oath.

YOLANDE A. DAVIS MY COMMISSION # HH499841 EXPIRES: March 05, 2028

Printed Name:\_

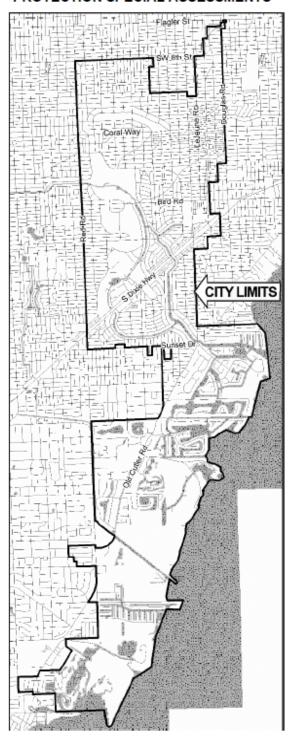
Notary Public,

State of Florida At Large

My Commission Expires:

Commission No.:

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS



Notice is hereby given that the City Commission of the City of Coral Gables will conduct a public hearing to consider reimposing fire protection special assessments for the provision of fire protection services within the City of Coral Gables for the Fiscal Year beginning October 1, 2025.

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 (Email: 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.

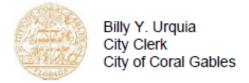
The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment schedule:

RESIDENTIAL PROPERTY USE CATEGORY	Rate Per Dwelling Unit				
Residential Dwelling Unit	\$70	•			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/ Warehouse	Institutional	Educational
Tier 1	100 - 1999	\$82	\$13	\$76	\$31
Tier 2	2000 - 4499	\$164	\$25	\$151	\$61
Tier 3	4500 - 7999	\$368	\$55	\$339	\$137
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Tier 12	71200 - 83499	\$5,819	\$862	\$5,364	\$2,168
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Tier 20	197600 - 217799	\$16,150	\$2,392	\$14,886	\$6,016
Tier 21	217800 - 239099	\$17,801	\$2,636	\$16,408	\$6,631
Tier 22	239100 - 261299	\$19,541	\$2,894	\$18,013	\$7,279
Tier 23	261300 - 284499	\$21,356	\$3,162	\$19,685	\$7,955
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Tier 29	415400 - 444499	\$33,950	\$5,027	\$31,294	\$12,646
Tier 30	444500 - 474599	\$36,328	\$5,379	\$33,486	\$13,532
Tier 31	474600 - 505699	\$38,788	\$5,744	\$35,754	\$14,448
Tier 32	505700 - 537799	\$41,330	\$6,120	\$38,096	\$15,395
Tier 33	537800 - 570899	\$43,953	\$6,508	\$40,515	\$16,372
Tier 34	570900 - 604999	\$46,658	\$6,909	\$43,008	\$17,379
Tier 35	605000 - 639999	\$49,445	\$7,321	\$45,577	\$18,418
Tier 36	640000 - 676099	\$52,305	\$7,745	\$48,214	\$19,483
Tier 37	676100 - 713099	\$55,256	\$8,182	\$50,933	\$20,582
Tier 38	713100 - Unlimited	\$58,280	\$8,630	\$53,720	\$21,708

Copies of the Fire Protection Assessment Ordinance (Ordinance No. 2015-09), the Initial Assessment Resolution (Resolution No. 2009-231), the Final Assessment Resolution (Resolution No. 2009-267), the Preliminary Assessment Resolution initiating the annual process of updating the Assessment Roll and reimposing the Fire Protection Assessments, and the preliminary Assessment Roll for the upcoming fiscal year are available for inspection in the City Clerk's Office, City Hall, located at 405 Biltmore Way, Coral Gables, Florida.

The assessments will be collected on the ad valorem property tax bill which will 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. The assessments for any government property will be collected by a separate bill to be sent by the City. 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.



# **APPENDIX C**

# FORM OF BILL FOR GOVERNMENT PROPERTY

# **APPENDIX C**

# FORM OF BILL FOR GOVERNMENT PROPERTY

City of Coral Gables [ADDRESS]

Owner Name		Tax Parcel #:
Address		Legal Description:
City, State Zip	ity, State Zip Sequence #:	
	***THIS IS	
October 1, 2025 services, facilitie annual fire prote	5 - September 30, 2026 (FY25-26). Thes, and programs benefiting property	sessment for fire protection services for the fiscal year ne purpose of this assessment is to fund fire protection located within the incorporated area of the City. The based on the classification of each parcel of property
The above parc	el is classified as	
The total numbe	er and type of billing units on the abov	ve parcel is
The annual Fire	Protection Assessment for the above	parcel is \$ for FY25-26 and future fiscal years.
	nt due is \$	
	e protection assessment is due and p discounts when paid by the date indic	payable on or March 31, 2026. Payments are subject cated (please pay only one amount):
		<u>Amount</u>
November 30, 2	2025: 4%	\$
December 31, 2 January 31, 202	2025: 3% 26: 2%	\$
February 28, 20		\$ \$ \$ \$
,		·
institution of for		onsidered delinquent. Failure to pay may cause the ings or a tax sale certificate to be issued against the
	e below portion with your payment. P ESS], Coral Gables, Florida  [ZIP COI	Payment in person may be made at the City of Coral DE].
	City of Coral Gables [MAILING ADDRESS]	
Sequence #:		
Payment Amour	nt:	

# **APPENDIX D**

# 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 fire protection 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.

be delivered to the Miami-Dade Coun	subscribed this certificate and directed the same nty Tax Collector and made part of the above at Roll this day of, 2025	e-
	THE CITY OF CORAL GABLES, FLORIDA	
	By: Vince Lago, Mayor	