
CITY OF CORAL GABLES, FLORIDA

**INITIAL ASSESSMENT RESOLUTION
GABLES BY THE SEA-CORAL GABLES SECURITY GUARD
SPECIAL TAXING DISTRICT**

ADOPTED MAY 23, 2023

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CITY OF CORAL GABLES, FLORIDA

RESOLUTION NO. 2023-_____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO SECURITY SERVICES ASSESSMENTS WITHIN THE GABLES BY THE SEA-CORAL GABLES SECURITY GUARD SPECIAL TAXING DISTRICT; ESTIMATING THE COST OF THE SECURITY SERVICES TO BE ASSESSED FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023; ESTABLISHING THE METHOD OF ASSESSING SECURITY SERVICE COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE GABLES BY THE SEA-CORAL GABLES SECURITY GUARD SPECIAL TAXING DISTRICT; DETERMINING THAT SUCH REAL PROPERTY DERIVES A SPECIAL BENEFIT FROM THE SECURITY SERVICES; DIRECTING THE CITY MANAGER TO PREPARE A PRELIMINARY SECURITY SERVICES ASSESSMENT ROLL BASED UPON THE METHODOLOGY SET FORTH HEREIN; ESTABLISHING A PUBLIC HEARING TO CONSIDER REIMPOSITION OF THE ASSESSMENTS AND THE METHOD OF COLLECTION; DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREWITH; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Assessment Ordinance, Article VIII, Section 2, Florida Constitution, the City of Coral Gables Charter, Chapter 166, Florida Statutes, and other applicable provisions of law.

SECTION 2. PURPOSE AND DEFINITIONS.

(A) This resolution constitutes the Initial Assessment Resolution for the Gables by the Sea-Coral Gables Security Guard Special Taxing District, as defined in the Assessment Ordinance, and initiates the process to implement and collect the Assessments within the District.

(B) All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance. As used in this Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires. Any capitalized terms not defined herein shall have the meaning ascribed to such terms in the Assessment Ordinance.

"Annual Service Component" means the amount computed for each Tax Parcel/Folio pursuant to Section 11(A) hereof.

"Assessment" means an annual Service Assessment, as defined in the Assessment Ordinance, imposed against property located within the District to fund the Security Services, computed in the manner described in Section 11 herein.

"Assessment Ordinance" means City of Coral Gables Ordinance No. 2015-09, the Master Service Assessment Ordinance.

"Collection Cost" means the estimated cost to be incurred by the City during any Fiscal Year in connection with the collection of the Assessments.

"Collection Cost Component" means the amount computed for each Tax Parcel/Folio pursuant to Section 11(B) hereof.

"Commission" means the City Commission of the City of Coral Gables.

"District" or "Gables by the Sea-Coral Gables Security Guard Special Taxing District" means those properties identified in Metropolitan Dade County Ordinance No. 22-122, which originally created the Gables by the Sea-Coral Gables Security Guard Special Taxing District, as confirmed and more particularly described in Section 5 hereof, that receive a special benefit from the Security Services described in this Initial Assessment Resolution.

"Dwelling Unit" means a Building, or portion thereof, which is lawfully used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

"Lot/Unit" means any of the numbered lots or parcels or portions thereof within the District on which a Single-Family Residential Unit has been or can be constructed or sited in accordance with applicable laws and regulations, as originally assigned to each Tax Parcel/Folio within the District by Dade County upon the original initiation of the Security Services Assessment program.

"Property Appraiser" means the Miami-Dade County Property Appraiser.

"Security Services Assessment Roll" means the Assessment Roll, as defined in the Assessment Ordinance, relating to the Security Service Cost for the provision of the Security Services.

"Security Services" means enhanced security services, facilities, and programs provided within the District that is in addition to the customary and typical law enforcement services provided throughout the City and consists of a safety and sentinel security service of unarmed, uniformed guards provided by either a private security service or off-duty police officers, operating 24 hours per day, 365 days per year from a guardhouse within the District, plus ongoing operations and maintenance of the guardhouse.

"Security Service Cost" means all or any portion of the Service Cost, as defined in the Assessment Ordinance, that is properly attributable to the provision of the Security Services within the District under generally accepted accounting principles, including, without limiting the generality of the foregoing, all labor, vehicle, uniforms, equipment, supplies, design, permitting, construction, installation, and maintenance costs incurred by the City for the provision of the Security Services within the District, all administrative

costs incurred by the City in establishing and administering the District, a reasonable amount for contingency for anticipated costs and uncollectible assessments, and reimbursement to the City for any funds advanced for security services, and interest of any interfund or intrafund loan for such purposes.

"Single-Family Residential Unit" means a Building that contains a single Dwelling Unit.

"Statutory Discount Amount" means the amount computed for each Tax Parcel/Folio pursuant to Section 11(C) hereof.

"Tax Parcel/Folio" means a parcel of property within the District to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Uniform Assessment Collection Act" means Sections 197.3632 and 197.3635, Florida Statutes, or any successor statutes authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

"Vacant Lot/Unit" means any of the numbered lots or parcels or portions thereof within the District which is currently unimproved, but on which a Single-Family Residential Unit can be constructed or sited in accordance with applicable laws and regulations.

SECTION 3. INTERPRETATION. Unless the context indicates otherwise, words importing 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 gender, unless the sense indicates otherwise.

SECTION 4. FINDINGS. It is hereby ascertained, determined and declared that:

(A) Pursuant to Article VIII, Section 2 of the Florida Constitution, the Coral Gables Home Rule Charter, and section 166.021, Florida Statutes, and other applicable provisions of law, the Commission has all powers of local self-government to perform City functions and to render City services except when prohibited by law and such power may be exercised by the enactment of legislation in the form of City ordinances.

(B) The Commission may exercise any governmental, corporate, or proprietary power for a municipal purpose except when expressly prohibited by law, and the Commission may legislate on any subject matter on which the Legislature may act, except those subjects described in (a), (b), (c), and (d) of section 166.021(3), Florida Statutes. The subject matter of paragraphs (a), (b), (c) and (d) of section 166.021(3), Florida Statutes, are not relevant to imposition of Assessments.

(C) The Commission has enacted the Assessment Ordinance to authorize the imposition of assessments to fund the Service Cost for the provision of public services, facilities, or programs providing a special benefit to property within the City.

(D) In accordance with the Dade County Home Rule Charter and Chapter 18 of the Code of Metropolitan Dade County, in 2018 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.

(E) 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, governance and control of the District was transferred from the County to the City to be effective on _____, 2023.

(F) Pursuant to the interlocal agreement between the County and the City outlining the transfer of governance, the City shall be responsible for "establishing assessment rates and collecting assessments for the Special Taxing District."

(G) The Assessment Ordinance outlines the City's procedures for establishing and collecting assessments, which the City Commission now desires to initiate with the adoption of this Initial Assessment Resolution for the Gables by the Sea-Coral Gables Security Guard Special Taxing District.

(H) The Security Services will provide a special benefit to all Tax Parcels/Folios located within the District, by protecting and enhancing the value, use, enjoyment, and marketability of such property. The provision of the necessary capital infrastructure and enhanced security services within the District will preserve or enhance the property values, positively benefit property insurance costs, provide improved security for those properties, and enhance safety and access to Assessed Property within the District. Special Assessments imposed to fund such services were upheld in *Rushfeldt v. Metropolitan Dade County*, 630 So.2d 643 (Fla. 3rd DCA 1994).

(I) The Assessments to be imposed in accordance with this Initial Assessment Resolution provide an equitable method of funding the provision of Security Services by fairly and reasonably allocating the cost to specially benefitted property, based upon the number of Lot/Units attributable to each Tax Parcel/Folio of property in the manner hereinafter described.

(J) In recognition of the lesser level of special benefit accorded to Vacant Lots/Units from the Security Services, it is fair and reasonable to allocate the cost for provision of Security Services to specially benefitted Vacant Lots/Units by assigning .5 assessments units to each Vacant Lot/Unit.

(K) It is fair and reasonable to use Lot/Units to apportion the Security Service Cost because the provision of the Security Services is demanded by and required to serve the Lot/Units within the District.

(L) The Commission hereby finds that each Tax Parcel/Folio of Assessed Property within the District will be benefited by the City's provision of Security Services in an amount not less than the Assessment imposed against such property, computed in the manner set forth in this Resolution.

SECTION 5. CONFIRMATION OF THE DISTRICT.

(A) The Commission hereby acknowledges the District as created in Section 3 of County Ordinance No. 22-122 and hereby confirms the District as an Assessment Area, which shall include all properties in Portions of Sections 17 and 18, Township 55 South, Range 41 East, Miami-Dade County, Florida; being more particularly described as follows: Lot 7 of "Avocado Land Company", according to the Plat thereof, as recorded in Plat Book 2, Page 44; and all of "Amended Plat of Coral Bay Section A", according to the Plat thereof, as recorded in Plat Book 57, Page 97, less Lots 1 through 5 of Block 1; and all of "Coral Bay Section B", according to the Plat thereof, as recorded in Plat Book 65, Page 115; and all of "Coral Bay Section C", according to the Plat thereof, as recorded in Plat Book 65, Page 147; and Blocks 10 through 14, and Block 30 of "Coral Bay Section D", according to the Plat thereof, as recorded in Plat Book 68, Page 60; and all of "Caravel Estates", according to the Plat thereof, as recorded in Plat Book 89, Page 44; and all of "Amended Plat of a Portion of Coral Bay Section C", according to the Plat thereof, as recorded in Plat Book 94, Page 5; and all of "Guma Subdivision", according to the Plat thereof, as recorded in Plat Book 96, Page 64; and all of "Mar Street Subdivision", according to the Plat thereof,

as recorded in Plat Book 127, Page 100. All of the above-named plats are recorded in the Public Records of Miami-Dade County, Florida.

(B) The District is created to provide enhanced security services within the District, which will preserve or enhance the property values, positively benefit property insurance costs, provide improved security for those properties, and enhance safety and access to Assessed Property within the District.

SECTION 6. PUBLIC HEARING. There is hereby established a public hearing to be held at 3:00 p.m. on September 13, 2023, in Commission Chambers, City Hall, 405 Biltmore Way, Coral Gables, Florida, to consider (A) imposition of the Assessments, and (B) collection of the Assessments pursuant to the Uniform Assessment Collection Act.

SECTION 7. NOTICE BY PUBLICATION. The City Manager shall publish a notice of the public hearing authorized by Section 6 hereof in the time and manner provided in Section 2.04 of the Assessment Ordinance. The notice shall be published no later than August 22, 2023, in substantially the form attached hereto as Appendix A.

SECTION 8. NOTICE BY MAIL.

(A) The City Manager shall provide notice by first class mail to the Owner of each Tax Parcel/Folio in substantially the form attached hereto as Appendix B. Such notices shall be mailed no later than August 22, 2023.

(B) For Tax Parcel/Folios with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the City Manager shall work with the Property Appraiser and Tax Collector for provision of notice.

SECTION 9. ESTIMATED SECURITY SERVICE COST.

(A) The total estimated Security Service Cost is \$445,000.00 for the Fiscal Year commencing October 1, 2023.

(B) The annual Security Service Cost will be funded through the imposition of Assessments against property located within the District in the manner set forth herein.

SECTION 10. IMPOSITION OF ASSESSMENTS.

(A) Assessments shall be imposed against all Tax Parcels/Folios located within the District and shall be computed in accordance with this Initial Assessment Resolution.

(B) When imposed, the Assessments shall constitute a lien upon the Tax Parcels/Folios located in the District pursuant to Section 2.09 of the Assessment Ordinance.

SECTION 11. COMPUTATION OF ASSESSMENTS. The Assessments for the Fiscal Year commencing October 1, 2023, shall be calculated and apportioned as follows:

(A) ANNUAL SERVICE COMPONENT. The Annual Service Component shall be calculated for each Fiscal Year for each Tax Parcel/Folio by dividing the number of Lots/Units assigned to such Tax Parcel/Folio by the total number of Lots/Units attributable to all Tax Parcels/Folios within District and multiplying the result by the estimated Security Service Cost.

(B) COLLECTION COST COMPONENT. The Collection Cost Component shall be computed each Fiscal Year for each Tax Parcel/Folio by (1) dividing (a) the Annual Service Component for such Tax Parcel/Folio by (b) the Security Service Cost, and (2) multiplying the result by the Collection Cost.

(C) STATUTORY DISCOUNT AMOUNT. The Statutory Discount Amount shall be computed for each Tax Parcel/Folio as the amount allowed by law as the maximum

discount for early payment of ad valorem taxes and non-ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual Service Component and (b) the Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Service Component and (ii) the Collection Cost Component, by (b) the factor of 0.96.

(D) ASSESSMENT. The annual Assessment for each Tax Parcel/Folio shall be computed as the sum of (1) the Annual Service Component, (2) the Collection Cost Component, and (3) the Statutory Discount Amount, as set forth in the preliminary Assessment Roll which is attached hereto as Appendix C and incorporated herein by reference.

SECTION 12. SECURITY SERVICES ASSESSMENT ROLL.

(A) The City Manager is hereby directed to prepare, or cause to be prepared, an estimate of the amount of the Security Service Cost and to prepare the preliminary Security Services Assessment Roll for the District in the manner provided in the Assessment Ordinance.

(B) A copy of this Initial Assessment Resolution and the preliminary Security Services Assessment Roll shall be maintained on file in the office of the City Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Security Services Assessment Roll be in printed form if the amount of the Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.

SECTION 13. METHOD OF COLLECTION. It is hereby declared that the Assessments shall be collected and enforced using the alternative method of collection described in Section 3.02 of the Assessment Ordinance.

SECTION 14. CONFLICTS. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 15. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 23RD DAY OF MAY, A.D., 2023.

(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

FORM OF NOTICE TO BE PUBLISHED

To Be Published on or before August 22, 2023

[INSERT MAP OF ASSESSMENT AREA]

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SECURITY SERVICES SPECIAL ASSESSMENTS

Notice is hereby given that the City Commission of the City of Coral Gables, Florida, will conduct a public hearing to consider the imposition of special assessments for the provision of enhanced neighborhood security services, facilities, and programs for the Fiscal Year beginning October 1, 2023 and future fiscal years within the boundaries of the Gables by the Sea-Coral Gables Security Guard Special Taxing District ("District"), which includes all lands shown on the map set forth above. In the past, the District was established by Metropolitan Dade County, but was recently transferred to the City of Coral Gables. The enhanced neighborhood security services, facilities, and programs will consist of a safety and sentinel security service of unarmed, uniformed guards provided by either a private security service or off-duty police officers, operating 24 hours per day, 365 days per year from a guardhouse within the District, plus ongoing operations and maintenance of the guardhouse.

The hearing will be held at 3:00 p.m. on September 13, 2023, in Commission Chambers, City Hall, 405 Biltmore Way, Florida, for the purpose of receiving public comment on the imposition and collection of the assessments 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 within 20 days of this notice. 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, 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 the total number of lots/units attributed to that parcel. Vacant lots/units will be assigned one-half of a lot/unit for each vacant lot/unit. The annual assessment will include each Tax Parcel/Folio's share of the service cost, plus administrative, and collection costs. The maximum annual assessment is estimated to be \$1,250.00 per improved lot/unit and \$625.00 per vacant

lot/unit. A more specific description is set forth in the Initial Assessment Resolution adopted by the City Commission on May 23, 2023. Copies of the Master Service Assessment Ordinance, the Initial Assessment Resolution, and the preliminary Assessment Roll are available for inspection at the Office of the City Clerk, 405 Biltmore Way, Coral Gables, Florida

The assessments will be collected by a separate bill to be sent by the City. Failure to pay the assessment may cause the institution of foreclosure and/or mandamus proceedings, which may result in the loss of title. Alternatively, failure to pay the assessment may cause the assessment to be placed on your future ad valorem tax bill, and the continued failure to pay will then result in a tax certificate to be issued against the property, which may result in a loss of title.

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 5:00 p.m.

CORAL GABLES, FLORIDA

APPENDIX B

FORM OF NOTICE TO BE MAILED

APPENDIX B

FORM OF NOTICE TO BE MAILED

******* NOTICE TO PROPERTY OWNER *******

**Coral Gables
P.O. Box 141549
Coral Gables, Florida 33117**

CITY OF CORAL GABLES, FLORIDA
NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR ENHANCED NEIGHBORHOOD SECURITY
SERVICES
NON-AD VALOREM ASSESSMENTS
NOTICE DATE: AUGUST 22, 2023

**Owner Name
Address
City, State Zip**

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

As required by Section 197.3632, Florida Statutes, notice is given by the City of Coral Gables, Florida, that an annual assessment for enhanced neighborhood security services, facilities, and programs using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2023 - September 30, 2024, and future fiscal years. The purpose of this assessment is to fund the costs for the City's provision of enhanced security services, facilities, and programs benefitting your property located within the boundaries of the Gables by the Sea-Coral Gables Security Guard Special Taxing District ("District") which is contained within the incorporated area of the City. The total annual assessment revenue to be collected within the District is estimated to be \$445,000.00 for the Fiscal Year 2023-24.

The enhanced neighborhood security services, facilities, and programs will consist of a safety and sentinel security service of unarmed, uniformed guards provided by either a private security service or off-duty police officers, operating 24 hours per day, 365 days per year from a guardhouse within the District, plus ongoing operations and maintenance of the guardhouse. The assessment for each parcel of property will be based upon the total number of lots/units attributed to that parcel. Vacant lots will be assigned one-half of a lot/unit for each vacant lot/unit. The annual assessment will include each Tax Parcel/Folio's share of the service cost, plus administrative and collection costs.

The above parcel is classified as _____.

The total number of lots/units attributed to the parcel is _____.

The maximum annual assessment for the above parcel is \$_____ for Fiscal Year 2023-24 and future fiscal years.

A public hearing will be held at 3:00 p.m. on September 13, 2023, in Commission Chambers, City Hall, 405 Biltmore Way, Florida, for the purpose of receiving public comment on the proposed assessments. You and all other 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 you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, 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 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 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.

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.

Copies of the Master Service Assessment Ordinance, the Initial Assessment Resolution, and the updated assessment roll are available for inspection at the Finance Director's Office, City Hall, located at 405 Biltmore Way, Coral Gables, Florida.

The assessments will be collected by a separate bill to be sent by the City. Failure to pay the assessment may cause the institution of foreclosure and/or mandamus proceedings, which may result in the loss of title. Alternatively, failure to pay the assessment may cause the assessment to be placed on your future ad valorem tax bill, and the continued failure to pay will then result in a tax certificate to be issued against the property, which may result in a loss of title.

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 5:00 p.m.

*** * * * * THIS IS NOT A BILL * * * * ***

APPENDIX C

PRELIMINARY ASSESSMENT ROLL

APPENDIX C
PRELIMINARY ASSESSMENT ROLL
FOR
GABLES BY THE SEA-CORAL GABLES SECURITY DISTRICT

[to come]