
CITY OF CORAL GABLES, FLORIDA

**INITIAL ASSESSMENT RESOLUTION
PINE BAY ESTATES SECURITY GUARD
SPECIAL TAXING DISTRICT**

RESOLUTION NO. 2018-202

ADOPTED JULY 10, 2018

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CITY OF CORAL GABLES, FLORIDA

RESOLUTION NO. 2018-202

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO SECURITY SERVICES ASSESSMENTS WITHIN THE PINE BAY ESTATES SECURITY GUARD SPECIAL TAXING DISTRICT; ESTIMATING THE COST OF THE SECURITY SERVICES TO BE ASSESSED FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2018; ESTABLISHING THE METHOD OF ASSESSING SECURITY SERVICE COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE PINE BAY ESTATES 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 Pine Bay Estates 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 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 Service, 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 "Pine Bay Estates Security Guard Special Taxing District" means those properties identified in Metropolitan Dade County Ordinance No. 93-66, as amended, which originally created the Pine Bay Estates 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

" Lot/Units " 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 visible safety and mobile security program provided by at least one roving, off-duty law enforcement officer or private security guard, on duty 12 hours per day, 365 days a year.

" 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, 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.

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, 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 1993 Dade County (the "County") enacted Ordinance No. 93-66, as amended, to create the Pine Bay Estates 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 October 1, 2018.

(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 beginning October 1, 2018."

(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 Pine Bay Estates 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 enhanced security patrols 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 Lots/Units attributable to each Tax Parcel/Folio of property in the manner hereinafter described.

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

(K) 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) In accordance with Section 2.01 of the Ordinance, the Commission hereby acknowledges the District as created in County Ordinance No. 93-66, as amended, and hereby confirms the District as an Assessment Area, which shall include all properties in a portion of Section 12, Township 55 South, Range 40 East of Dade County, Florida, being more particularly described as all of "Pine Bay Estates Section No. 1 according to the plat thereof, as recorded in Plat Book 82 at Page 24 and all of "Pine Bay Estates Section No. 2 according to the plat thereof, as recorded in Plat Book 87 at Page 83, which plats are recorded in the public records of Dade County.

(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, 2018, 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

specified in the Uniform Assessment Collection Act. The notice shall be published no later than August 24, 2018, in substantially the form attached hereto as Appendix A.

SECTION 8. NOTICE BY MAIL. Pursuant to section 200.069(10)(a), Florida Statutes, and with agreement of the Property Appraiser, the City Commission elects to combine notice of the public hearing authorized by Section 6 hereof with the truth-in-millage notification required pursuant to section 200.069, Florida Statutes. Such mailed notice shall be in the form required by section 200.069(10)(a), Florida Statutes, and consistent with the Uniform Assessment Collection Act and the Ordinance for the purpose of imposing Assessments for the Fiscal Year beginning October 1, 2018. All first class mailed notices must be mailed no later than August 24, 2018.

SECTION 9. ESTIMATED SECURITY SERVICE COST.

(A) The total estimated Security Service Cost is \$167,887.98 for the Fiscal Year commencing October 1, 2018.

(B) This 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 Ordinance.

SECTION 11. COMPUTATION OF ASSESSMENTS. The Assessment amount for the Fiscal Year commencing October 1, 2018, 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 B 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. The Assessments shall be collected pursuant to the Uniform Assessment Collection Act as authorized by Section 3.01 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 passage and adoption herein.

PASSED AND ADOPTED THIS TENTH DAY OF JULY, A.D., 2018.
(Moved: Lago / Seconded: Mena)
(Majority Voice Vote)
(Absent: Valdes-Fauli)
(Agenda Item: J-14)

APPROVED:

A handwritten signature in black ink, consisting of a stylized letter 'W' enclosed within a circle.

RAUL VALDES-FAULI
MAYOR

ATTEST:

A large, flowing handwritten signature in blue ink, appearing to read 'Walter J. Foeman'.

WALTER J. FOEMAN
CITY CLERK

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

A handwritten signature in blue ink, consisting of stylized initials 'MSR'.

MIRIAM SOLER RAMOS
CITY ATTORNEY

APPENDIX A

FORM OF NOTICE TO BE PUBLISHED

To Be Published on or before August 24, 2018

[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, 2018 and future fiscal years within the boundaries of the Pine Bay Estates Security Guard Special Taxing District ("District"), which includes all lands shown on the map set forth above. In the past, the District was established and governed by Metropolitan Dade County, but was recently transferred to the City of Coral Gables.

The hearing will be held at 3:00 p.m. on September 13, 2018, 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 Labor Relations and Risk Management (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 Labor Relations and Risk Management (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. 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 \$2,305.28 per lot/unit. A more specific description is set forth in the Initial Assessment Resolution adopted by the City Commission on June 12, 2018. 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 on the ad valorem tax bill to be mailed in November 2018, as authorized by Section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the real property which may result in a loss of title.

If you have any questions, please contact the Finance Director's Office at (305) 460-5276, Monday through Friday between 8:30 a.m. and 5:00 p.m.

CORAL GABLES, FLORIDA

APPENDIX B

PRELIMINARY ASSESSMENT ROLL

APPENDIX B

PRELIMINARY ASSESSMENT ROLL FOR PINE BAY ESTATES

<u>Folio Number</u>	<u>Site Address</u>	<u>Units</u>	<u>Rate</u>	<u>Assessment</u>
0350120300010	11701 SW 57 CT	1	2,305.28	\$2,305.28
0350120300020	11621 SW 57 CT	1	2,305.28	\$2,305.28
0350120300030	11601 SW 57 CT	1	2,305.28	\$2,305.28
0350120300040	5751 SW 116 ST	1	2,305.28	\$2,305.28
0350120300050	5761 SW 116 ST	1	2,305.28	\$2,305.28
0350120300060	5781 SW 116 ST	1	2,305.28	\$2,305.28
0350120300070	5821 SW 116 ST	1	2,305.28	\$2,305.28
0350120300080	5841 SW 116 ST	1	2,305.28	\$2,305.28
0350120300090	5881 SW 116 ST	1	2,305.28	\$2,305.28
0350120300100	5901 SW 116 ST	1	2,305.28	\$2,305.28
0350120300110	5941 SW 116 ST	1	2,305.28	\$2,305.28
0350120300120	5740 SW 116 ST	1	2,305.28	\$2,305.28
0350120300130	5760 SW 116 ST	1	2,305.28	\$2,305.28
0350120300140	5780 SW 116 ST	1	2,305.28	\$2,305.28
0350120300150	5800 SW 116 ST	1	2,305.28	\$2,305.28
0350120300160	5820 SW 116 ST	1	2,305.28	\$2,305.28
0350120300170	5840 SW 116 ST	1	2,305.28	\$2,305.28
0350120300180	5860 SW 116 ST	1	2,305.28	\$2,305.28
0350120300190	5880 SW 116 ST	1	2,305.28	\$2,305.28
0350120300200	5900 SW 116 ST	1	2,305.28	\$2,305.28
0350120300210	5920 SW 116 ST	1	2,305.28	\$2,305.28
0350120300220	5940 SW 116 ST	1	2,305.28	\$2,305.28
0350120300230	5925 SW 117 ST	1	2,305.28	\$2,305.28
0350120300240	5905 SW 117 ST	1	2,305.28	\$2,305.28
0350120300250	5895 SW 117 ST	1	2,305.28	\$2,305.28
0350120300260	5885 SW 117 ST	1	2,305.28	\$2,305.28
0350120300270	5865 SW 117 ST	1	2,305.28	\$2,305.28
0350120300280	5845 SW 117 ST	1	2,305.28	\$2,305.28
0350120300290	5825 SW 117 ST	1	2,305.28	\$2,305.28
0350120300300	5805 SW 117 ST	1	2,305.28	\$2,305.28
0350120300310	5785 SW 117 ST	1	2,305.28	\$2,305.28
0350120300320	5765 SW 117 ST	1	2,305.28	\$2,305.28
0350120300330	5745 SW 117 ST	1	2,305.28	\$2,305.28
0350120300340	5740 SW 117 ST	1	2,305.28	\$2,305.28

Folio Number	Site Address	Units	Rate	Assessment
0350120300350	5760 SW 117 ST	1	2,305.28	\$2,305.28
0350120300360	5780 SW 117 ST	1	2,305.28	\$2,305.28
0350120300370	5800 SW 117 ST	1	2,305.28	\$2,305.28
0350120300380	5820 SW 117 ST	1	2,305.28	\$2,305.28
0350120300390	5840 SW 117 ST	1	2,305.28	\$2,305.28
0350120300400	5860 SW 117 ST	1	2,305.28	\$2,305.28
0350120300410	5880 SW 117 ST	1	2,305.28	\$2,305.28
0350120300420	5890 SW 117 ST	1	2,305.28	\$2,305.28
0350120300430	5900 SW 117 ST	1	2,305.28	\$2,305.28
0350120300440	5920 SW 117 ST	1	2,305.28	\$2,305.28
0350120340010	5885 SW 118 ST	1	2,305.28	\$2,305.28
0350120340020	5865 SW 118 ST	1	2,305.28	\$2,305.28
0350120340030	5845 SW 118 ST	1	2,305.28	\$2,305.28
0350120340040	5825 SW 118 ST	1	2,305.28	\$2,305.28
0350120340050	5805 SW 118 ST	1	2,305.28	\$2,305.28
0350120340060	5785 SW 118 ST	1	2,305.28	\$2,305.28
0350120340070	5765 SW 118 ST	1	2,305.28	\$2,305.28
0350120340080	5745 SW 118 ST	1	2,305.28	\$2,305.28
0350120340090	11800 SW 59 AVENUE RD	1	2,305.28	\$2,305.28
0350120340100	5860 SW 119 ST	1	2,305.28	\$2,305.28
0350120340110	5840 SW 119 ST	1	2,305.28	\$2,305.28
0350120340120	5820 SW 119 ST	1	2,305.28	\$2,305.28
0350120340130	5740 SW 118 ST	1	2,305.28	\$2,305.28
0350120340140	5760 SW 118 ST	1	2,305.28	\$2,305.28
0350120340150	5780 SW 118 ST	1	2,305.28	\$2,305.28
0350120340160	5800 SW 118 ST	1	2,305.28	\$2,305.28
0350120340170	5820 SW 118 ST	1	2,305.28	\$2,305.28
0350120340180	5840 SW 118 ST	1	2,305.28	\$2,305.28
0350120340190	5860 SW 118 ST	1	2,305.28	\$2,305.28
0350120340200	5865 SW 119 ST	1	2,305.28	\$2,305.28
0350120340210	5845 SW 119 ST	1	2,305.28	\$2,305.28
0350120340220	5825 SW 119 ST	1	2,305.28	\$2,305.28
0350120340230	5805 SW 119 ST	1	2,305.28	\$2,305.28
0350120340240	5785 SW 119 ST	1	2,305.28	\$2,305.28
0350120340250	5765 SW 119 ST	1	2,305.28	\$2,305.28
0350120340260	5745 SW 119 ST	1	2,305.28	\$2,305.28
0350120340270	11721 SW 57 CT	1	2,305.28	\$2,305.28
0350120340280	11801 SW 57 CT	1	2,305.28	\$2,305.28

<u>Folio Number</u>	<u>Site Address</u>	<u>Units</u>	<u>Rate</u>	<u>Assessment</u>
0350120340290	11821 SW 57 CT	1	2,305.28	\$2,305.28
0350120340300	11841 SW 57 CT	1	2,305.28	\$2,305.28
0350120340310	5740 SW 119 ST	1	2,305.28	\$2,305.28
0350120340320	5760 SW 119 ST	1	2,305.28	\$2,305.28
0350120340330	5780 SW 119 ST	1	2,305.28	\$2,305.28