CITY OF CORAL GABLES, FLORIDA

RESOLUTION NO. 2025-____

ANNUAL ASSESSMENT RESOLUTION FOR HAMMOCK LAKE BANYAN SECURITY GUARD SPECIAL TAXING DISTRICT

ADOPTED SEPTEMBER 12, 2025

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RESOLUTION NO. 2025-____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO SECURITY SERVICES ASSESSMENTS WITHIN THE HAMMOCK LAKE BANYAN SECURITY GUARD SPECIAL TAXING DISTRICT; PROVIDING AUTHORITY, DEFINITIONS AND INTERPRETATION; CONFIRMING THE PRELIMINARY ASSESSMENT RESOLUTION; APPROVING THE UPDATED SECURITY SERVICES ASSESSMENT ROLL; PROVIDING FOR THE REIMPOSITION OF THE ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR APPLICATION OF ASSESSMENT PROCEEDS; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Coral Gables, Florida (the "City Commission"), has enacted Ordinance No. 2015-09, the Master Service Assessment Ordinance (the "Assessment Ordinance"), which authorizes the annual reimposition of Assessments for enhanced security services, facilities, and programs against all Tax Parcels/Folios within the Hammock Lake Banyan Security Guard Special District (the "District"); and

WHEREAS, the imposition of an Assessment for enhanced security services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Security Service Cost among Tax Parcels/Folios within the District; and

WHEREAS, the City Commission desires to reimpose an annual Assessment program within the District using the tax bill collection method for the Fiscal Year beginning on October 1, 2025; and

WHEREAS, on May 20, 2025, the City Commission adopted Resolution No. 2025-174 (the "Preliminary Assessment Resolution"), containing a brief and general description of the enhanced security services, facilities, and programs to be provided to Tax Parcels/Folios within the District; describing the method of apportioning the Security Service Cost to compute the Assessment for enhanced security services, facilities, and programs against Tax Parcels/Folios within the District; estimating the rate of assessment; and directing the preparation of the updated Security Services Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, 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 Security Services Assessment Roll for the upcoming Fiscal Year after hearing comments and objections of all interested parties; and

WHEREAS, the Security Services Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and, if required, mailed to each property owner 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 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 provisions of the Assessment Ordinance; the Initial Assessment Resolution (Resolution No. 2018-195); the Final Assessment Resolution (Resolution No. 2018-246); the Preliminary Assessment Resolution; Article VIII, Section 2 of the Florida Constitution; Section 166.021, Florida Statutes; the City of Coral Gables Charter; 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. CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION. The Preliminary Assessment Resolution is hereby confirmed.

SECTION 4. APPROVAL OF SECURITY SERVICES ASSESSMENT ROLL.

(A) The Security Services Assessment Roll, a copy of which was present at the above referenced public hearing and is incorporated herein by reference, is hereby approved.

(B) Additionally, the Security Services Assessment Roll, as approved, includes those Tax Parcels/Folios within the District that cannot be set forth in that Assessment Roll pursuant to Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND ENHANCED SECURITY SERVICES.

(A) The Tax Parcels/Folios included in the Security Services Assessment Roll are hereby found to be specially benefited by the provision of the enhanced security services, facilities, and programs in the amount of the annual Assessment set forth in the updated Security Services Assessment Roll.

(B) Adoption of this Annual Rate Resolution constitutes a legislative determination that all Tax Parcels/Folios 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, and Preliminary Assessment Resolution from the Security Services to be provided and a legislative determination that the Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Assessment Resolution.

(C) For the Fiscal Year commencing October 1, 2025, the estimated Security Service Cost for the District is $158,625.00. For the Fiscal Year commencing October 1, 2025, the Assessment is $1,350.00 per improved Lot/Unit and $675.00 per Vacant Lot/Unit. The annual Assessments computed in the manner set forth in the Preliminary Assessment Resolution are hereby levied and reimposed on all Tax Parcels/Folios in the District for the Fiscal Year commencing October 1, 2025.

(D) The methodology set forth in Section 5 of the Preliminary Assessment Resolution for computing the annual Assessments is hereby approved.

(E) Upon adoption of this Annual Assessment Resolution, 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 Security Services Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Assessments shall be collected pursuant to the Uniform Assessment Collection Act, as provided in the Ordinance.

(B) The Security Services Assessment Roll, as herein approved together with the correction of any errors or omissions as provided for in the Assessment Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Assessment Ordinance.

(C) The Security Services 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. The Property Appraiser and Tax Collector shall apply the Security Service Assessment rates approved herein to any Tax Parcels of Assessed Property with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.

SECTION 7. APPLICATION OF ASSESSMENT PROCEEDS. Proceeds derived by the City from the Assessments will be utilized for the provision of Security Services within the District. 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 Security Services within the District.

SECTION 8. EFFECT OF ANNUAL ASSESSMENT RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Assessment Resolution (including, but not limited to, the method by which the Assessments are computed, the Security

Services Assessment Roll, the levy and lien of the Assessments, and the special benefit to assessed property) 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. CONFLICTS. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 10. 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 11. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 12TH DAY OF SEPTEMBER, A.D., 2025.

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

APPROVED:

VINCE LAGO
MAYOR

ATTEST:

BILLY Y. URQUIA
CITY CLERK

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

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

APPENDIX A

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 Hammock Lake Banyan Security Services Assessment program, was published on or before August 18, 2025, on the publicly accessible website of Miami-Dade County, Florida, at https://www.miamidade.gov/global/navigation/legal-ad-index.page.

Affiant further says that the website complies with the legal requirements for publication in chapter 50, Florida Statutes.

FURTHER AFFIANT SAYETH NOT.

BILLY URQUIA, affiant

STATE OF FLORIDA

COUNTY OF MIAMI-DADE

The foregoing Affidavit of Publication was sworn to and subscribed before me, by means of ☒ physical presence or ☐ online notarization, this 28th day of August, 2025 by Billy Urquia, City Clerk, City of Coral Gables, Florida. He is personally known to me or has produced as identification and did take an oath.

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

Printed Name: YOLANDE A. DAVIS

Notary Public,

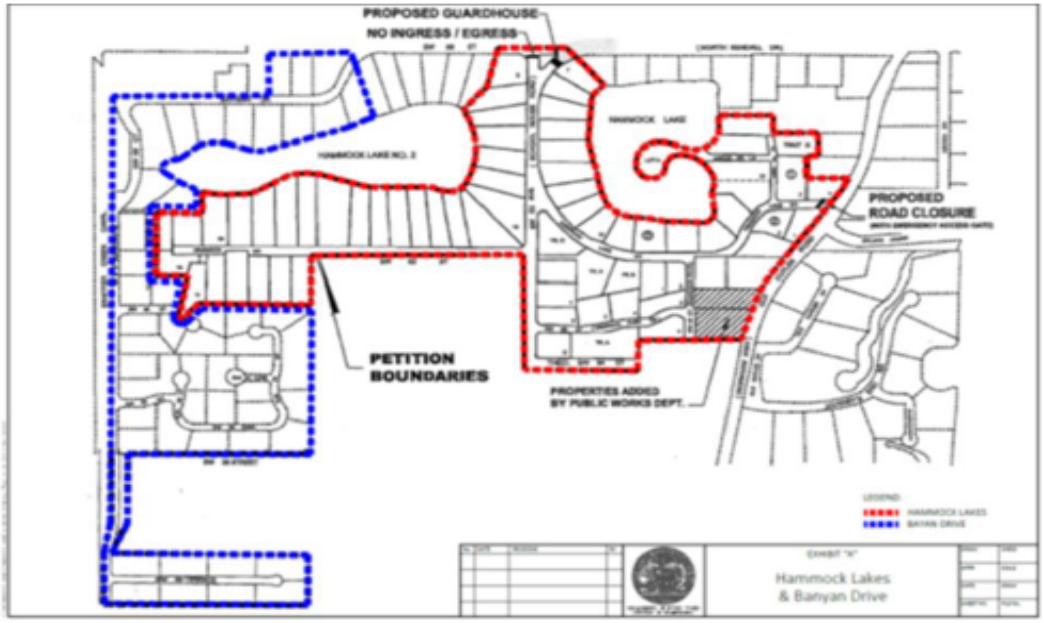
State of Florida At Large

My Commission Expires: March 5 2028

Commission No.: HH 499841

Publish Date: August 18, 2025
https://www.miamidade.gov/global/navigation/legal-ad-index.page

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 continued imposition of special assessments for the provision of enhanced neighborhood security services, facilities, and programs for the Fiscal Year beginning October 1, 2025, and future fiscal years within the boundaries of the Hammock Lake Banyan 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 transferred to the City of Coral Gables.

The hearing will be held at 9:00 a.m. on September 12, 2025, 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 will be assigned one-half of a lot 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 $1,350.00 per improved lot and $675.00 per vacant lot. A more specific description is set forth in the Initial Assessment Resolution (Resolution No. 2018-195) and the Final Assessment Resolution (Resolution No. 2018-246). Copies of the Master Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Assessment Resolution, and the updated 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 2025, 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. Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

If you have any questions, please contact the Finance Director's Office at (305) 569-1814, Monday through Friday between 8:30 a.m. and 4:30 p.m.

Billy Y. Urquia
City Clerk
City of Coral Gables

APPENDIX B

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Diana M. Gomez and Paul Winkeljohn, 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 as required by Ordinance No. 2015-09 (the "Assessment Ordinance") and in conformance with Resolution No. 2025-174 (the "Preliminary Assessment Resolution").

2. Paul Winkeljohn is the District Manager for Governmental Management Services, LLC. Governmental Management Services 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. Governmental Management Services has caused such individual notices for each affected property owner to be prepared and each notice included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the City expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to

file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

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

FURTHER AFFIANT SAYETH NOT.

Diana M. Gomez, affiant

Paul Winkeljohn, 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 28th 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.

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

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

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 28th day of August, 2025 by Paul Winkeljohn, District Manager, Governmental Management Services, LLC. He is personally known to me or has produced _____ as identification and did take an oath.

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

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

APPENDIX C

FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Mayor, or the authorized agent of the City of Coral Gables, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for enhanced security services (the "Non-Ad Valorem Assessment Roll") for the City is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Miami-Dade County Tax Collector by September 15, 2025.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Miami-Dade County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this _____ day of _____, 2025.

THE CITY OF CORAL GABLES, FLORIDA

By:_____
Vince Lago, Mayor