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**CITY OF CORAL GABLES, FLORIDA**

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**AMENDED AND RESTATED  
INITIAL ASSESSMENT RESOLUTION  
SOLID WASTE**

**RESOLUTION NO. 2016-149**

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**ADOPTED JUNE 14, 2016**

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**CITY OF CORAL GABLES, FLORIDA**

**RESOLUTION NO. 2016-149**

A RESOLUTION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO THE COLLECTION AND DISPOSAL OF SOLID WASTE IN THE CITY OF CORAL GABLES, FLORIDA; AMENDING AND RESTATING THE INITIAL ASSESSMENT RESOLUTION; DESCRIBING THE METHOD OF ASSESSING SOLID WASTE COSTS AGAINST RESIDENTIAL PROPERTY LOCATED IN THE CITY; DETERMINING THE SOLID WASTE COST AND THE INITIAL SOLID WASTE SERVICE ASSESSMENTS; DIRECTING THE PREPARATION OF AN ASSESSMENT ROLL; AUTHORIZING A PUBLIC HEARING AND DIRECTING THE PROVISION OF NOTICE THEREOF; AND PROVIDING AN EFFECTIVE DATE.

**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 Master Service Assessment Ordinance, Ordinance No. 2016-09 (the "Ordinance"), Article VIII, Florida Constitution, sections 166.021 and 166.041, Florida Statutes, the City Charter of the City of Coral Gables, Florida, Article III of Chapter 54 of the City of Coral Gables Code of Ordinances, and other applicable provisions of law.

**SECTION 2. PURPOSE AND DEFINITIONS.**

(A) This resolution constitutes the Initial Assessment Resolution as defined in the Ordinance. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance or in Sec. 54-84 of the City of Coral Gables Code of Ordinances.

(B) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

(C) As used in this Initial Assessment Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires:

**“Auxiliary Living Unit” means a secondary Dwelling Unit either attached to or otherwise located on the same Tax Parcel as a Single Family Property, including, but not limited to, garage apartments, pool houses, and “granny flats.”**

**“Condominium”** means a condominium created by a declaration of condominium pursuant to Chapter 718, Florida Statutes.

**“Condominium Residential Parcel”** means Improved Property constituting a Condominium "unit," as defined in Section 718.103, Florida Statutes, to which the Property Appraiser has assigned a DOR Code of 0407 or 0410 and which contains a Dwelling Unit.

**“Construction and Demolition Debris”** means discarded materials generally not water soluble and nonhazardous in nature, including, but not limited to, steel, glass, brick, concrete, or roofing material, pipe, gypsum wallboard, and lumber. Construction and Demolition Debris shall include materials from the construction or destruction of a structure as part of a construction or demolition project, and including rocks, soils, stumps, and other vegetative matter which normally results from land clearing or land development operations for a construction or home improvement project.

**“Delinquencies”** means the amount any unpaid fees and accrued interest for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs, plus reasonable interest, administrative and collection costs associated therewith that Tax Parcel of Residential Property owes to the City as of August 15, 2016.

**"Dwelling Unit"** means a Building, or a 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 unit only.

**"General Residential Property"** means Condominium Residential Parcels, Multi-Family Property, and Single Family Property.

**"Improved Property"** means all property in the City on which a Building or other improvements have been placed or constructed, which improvements result in such property generating Solid Waste or being capable of generating Solid Waste.

**"Multi-Family Property"** means Improved Property to which the Property Appraiser has assigned a DOR Code of 0801, 0802 or 0803 and which contains a Building or Buildings with no more than four (4) Dwelling Units per Building, including, but not limited to, duplexes, townhouses, triplexes and quadraplexes.

**"Prohibited Waste"** means any Industrial Waste, White Goods, or Construction and Demolition Debris.

**"Residential Property"** means all "Assessed Property" as defined in the Ordinance that is included within the Solid Waste Assessment Roll and generally defined as all Condominium Residential Parcels, Multi-Family Property, and Single Family Property, and Auxiliary Living Units that receive a residential, curbside Solid Waste collection service from the City.

**"Single Family Property"** means Improved Property to which the Property Appraiser has assigned a DOR Code of 0101, 0102, 0103, or 0105 and which contains a single Dwelling Unit.

**"Solid Waste"** includes Garbage, Clean Yard Waste, Trash, or other discarded material usual to housekeeping and generated solely by residents in the ordinary course of residential occupancy of a Dwelling Unit, excluding automobile bodies and parts, and shall exclude Prohibited Waste.

**"Solid Waste Assessment Roll"** means the Assessment Roll as defined in the Ordinance relating to the Solid Waste Service Assessments.

**"Solid Waste Service Assessment"** means a Service Assessment, as defined in the Ordinance, lawfully imposed by the City against Residential Property to fund all or any portion of the cost of the provision of Solid Waste and Recyclable Materials collection and disposal services, facilities, or programs that provided a special benefit to property as a consequence of possessing a logical relationship to the value, use, or characteristics of the Residential Property.

**"Solid Waste Cost"** means the Service Cost, as defined in the Ordinance, which is the amount necessary to fund the City's collection and disposal of Solid Waste and the recycling activities of Recyclable Materials that are allocable to Residential Property and shall include, but not be limited to: (A) the cost, whether direct or indirect, of all services, programs or facilities provided by the City, or through contractual arrangements with the City relating to Solid Waste and Recyclable Materials collection and disposal activities; (B) the cost of any indemnity or surety bonds and premiums for insurance; (C) the cost of salaries, volunteer pay, workers' compensation insurance, or other employment benefits; (D) the cost of computer services, data processing, and communications; (E) the cost of training, travel and per diem; (F) the recovery of unpaid or delinquent fees or charges advanced by the City and due for Solid Waste and Recyclable Materials collection and

disposal services, facilities or programs allocable to specific parcels; (G) the cost of engineering, financial, legal or other professional services; (H) all costs associated with the structure, implementation, collection, and enforcement of the Solid Waste Service Assessments or prior year's charges, plus accumulated interest and reasonable administrative and collection costs for a comparable service, facility or program, including any service charges of the City, Tax Collector or Property Appraiser; (I) all other costs and expenses necessary or incidental to the acquisition, provision, or delivery of the services, programs or facilities funded by the Solid Waste Service Assessment, and such other expenses as may be necessary or incidental to any related financing authorized by the Commission; (J) a reasonable amount for contingency and anticipated delinquencies and uncollectible Solid Waste Service Assessments; and (K) reimbursement to the City or any other Person for any monies advanced for any costs incurred by the City or such Person in connection with any of the foregoing items of Solid Waste Cost.

**SECTION 3. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT.** It is hereby ascertained, declared and determined that the Solid Waste Cost provides a special benefit to the Residential Property based upon the following legislative determinations:

(A) Upon the adoption of this Initial Assessment Resolution determining the Solid Waste Costs and identifying the Residential Property to be included in the Assessment Roll, the legislative determinations declared in Section 1.03 of the Ordinance are hereby ratified and confirmed.

(B) Pursuant to Section 403.706, Florida Statutes, the City has the responsibility for collecting Solid Waste generated within its jurisdiction and transporting it to a proper disposal facility.

(C) Pursuant to Chapter 403.7049, Florida Statutes, cities are authorized to impose a fee for the services the city provides with regard to the collection, processing, or disposal of Solid Waste and Recyclable Materials and provides that such fees may be collected pursuant to the Uniform Assessment Collection Act.

(D) Pursuant to Article III of Chapter 54 of the City of Coral Gables Code of Ordinances, the City has prescribed reasonable rules and regulations for the collection and disposal of Solid Waste and Recyclable Materials, including rates, fees, and charges, payment terms, and collection mechanisms.

(E) Section 54-191 of the City of Coral Gables Code of Ordinances provides that the fees for Solid Waste and Recyclable Materials collection and disposal services is a debt due to the City from each property served thereby and that "the cost of collection or the amount of collection fee shall constitute a lien against the premises to the same extent and character as the lien for special assessments, and with the same penalties and with the same rights of collection, foreclosure, sale and forfeiture as obtained for special assessment liens, and may be handled in the same manner by the city."

(F) Additionally, Section 54-192(b) of the City of Coral Gables Code of Ordinances grants the authority to "provide for methods, ways and means of collecting fees and charges for trash and/or garbage collection...." The City's adoption of the Master Assessment Ordinance is declared to be a method, way, and means of collecting the City's



fees and charges for the provision of Solid Waste and Recyclable Materials collection and disposal services.

(G) Section 197.3632(9), Florida Statutes, authorizes the City to use the Uniform Assessment Collection Act for the collection of non-ad valorem assessments imposed in accordance with the procedures of that act "regardless of when the assessment was initially imposed or whether it has previously been collected by another method."

(H) The existence of any Building or other improvement on Improved Property results in such property generating Solid Waste or being capable of generating Solid Waste. The City has provided Solid Waste and Recyclable Materials collection and disposal, services, facilities, and programs to such Improved Properties within the City.

(I) Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs furnished by the City possess a logical relationship to the use and enjoyment of the Residential Property by providing: (1) Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs to the Owners and occupants of such Residential Property for proper, safe, and cost effective disposal of Solid Waste generated on such property, (2) better service to Owners and tenants, (3) the enhancement of environmentally responsible use and enjoyment of Residential Property, and (4) the protection of property values and the health and safety of the Owners and occupants of Residential Property resulting from the uniform availability of such services, facilities, and programs.

(J) The provision of comprehensive Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs furnished by or through the City to

Residential Property enhances and strengthens the relationship of such services and programs to the use and enjoyment of Residential Property within the City.

(K) The value of Residential Property does not determine the scope and cost of Solid Waste collection and disposal services to be provided to such property. The use of Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs is driven by the existence of a Dwelling Unit and the average occupant population; provided, however, that the amount of Solid Waste generated and the cost to collect the Solid Waste from an Auxiliary Living Unit is reasonably expected to be less than other Residential Property due to the limited size and existence of such Auxiliary Living Units on the same Tax Parcel as a Single Family Property. Accordingly, it is fair and reasonable to charge Auxiliary Living Units a Solid Waste Service Assessment that is less than the Solid Waste Service Assessment charged to other Residential Property.

(L) The City's obligations to budget and provide adequate Solid Waste and Recyclable Materials collection and disposal services are necessary to comply with state mandates, permit requirements, and existing environmental laws.

(M) Apportioning the Solid Waste Cost, including any Delinquencies, to Residential Property within the City on a per Dwelling Unit basis is a fair and reasonable method of apportioning Solid Waste Costs.

(N) The imposition of a Solid Waste Service Assessment is an alternative, equitable and efficient method to fairly and reasonably recover the Solid Waste Costs expended by the City to serve the parcels of Residential Property included on the Assessment Roll.

**SECTION 4. SOLID WASTE AND RECYCLABLE MATERIALS COLLECTION AND DISPOSAL SERVICES.**

(A) Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs have been available and provided to Residential Property located within the incorporated areas of the City. The City shall include any Delinquencies so that the Solid Waste Cost associated with the provision of these services, facilities, and programs shall be reimbursed to the City from proceeds of the Solid Waste Service Assessments.

(B) Additionally, upon the imposition of the Solid Waste Service Assessments for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs against Residential Property located within the incorporated areas of the City, the City shall cause Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs to be provided to such Residential Property. All or a portion of the Solid Waste Cost shall be paid from proceeds of the Solid Waste Service Assessments.

(C) It is hereby ascertained, determined, and declared that each parcel of Residential Property has been and will continue to be benefited by the City's provision of Solid Waste and Recyclable Materials collection and disposal services, facilities and programs in an amount not less than the Solid Waste Service Assessment upon such parcel computed in the manner set forth in this Initial Assessment Resolution.

**SECTION 5. DETERMINATION OF SOLID WASTE COST; ESTABLISHMENT OF INITIAL SOLID WASTE SERVICE ASSESSMENTS.**

(A) The Solid Waste Cost to be assessed and apportioned among benefited parcels for the Fiscal Year commencing October 1, 2016, is estimated to be \$12,580,000.

The approval of this Initial Assessment Resolution determines the amount of the Solid Waste Cost. The remainder of the City's budget for Solid Waste and Recyclable Materials services, facilities, and programs shall be funded from available City revenue other than Solid Waste Service Assessments.

(B) For the Fiscal Year in which Solid Waste Service Assessments for Solid Waste and Recyclable Materials collection and disposal services, facilities and programs are imposed, the Solid Waste Cost shall be allocated among all parcels of Residential Property within the City, based upon each parcels' classification as to the type of Residential Property, the number of Dwelling Units for such parcel, and the amount of any Delinquency attributable to said Residential Property. The following rates of assessment for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs are hereby approved for the Fiscal year beginning October 1, 2016:

<b>Property Type</b>	<b>Rate</b>
<b>General Residential Property</b>	\$869 per Dwelling Unit *
<b>Auxiliary Living Units</b>	\$435 per Dwelling Unit *

\* plus any Delinquencies attributable to that Residential Property

(C) The rate of the Solid Waste Service Assessments established in this Initial Assessment Resolution shall be the rates applied by the Finance Director in the preparation of the initial Assessment Roll for the Fiscal Year commencing October 1, 2016, as provided in Section 6 of this Initial Assessment Resolution.

## **SECTION 6. SOLID WASTE ASSESSMENT ROLL.**

(A) The Finance Director is hereby directed to prepare, or cause to be prepared, an initial Solid Waste Assessment Roll for the Fiscal Year beginning October 1, 2016, in the manner provided in Section 2.03 of the Ordinance.

(B) Such initial Solid Waste Assessment Roll shall contain the following: (1) a summary description of all Residential Property within the City conforming to the description contained on the Tax Roll, (2) the name and address of the owner of record of each parcel as shown on the Tax Roll, and (3) the amount of the initial Solid Waste Service Assessment for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs, including the amount of any Delinquencies attributable to each Residential Property.

(C) The initial Solid Waste Assessment Roll shall be open to public inspection. The foregoing shall not be construed to require that the initial Solid Waste Assessment Roll be in printed form if the amount of the Solid Waste Service Assessment for each parcel of Residential Property can be determined by use of a computer terminal available to the public.

(D) All Residential Property shall be included on the initial Assessment Roll; however, any affected property Owner shall have the ability to pay the City a prepaid assessment amount equal to \$743.00 for each Dwelling Unit of General Residential Property and \$371 for each Dwelling Unit constituting an Auxiliary Living Unit, plus any Delinquencies attributable to that Residential Property, for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs in full on or before August 15, 2016 and be removed from the final Assessment Roll by the Finance Director.

(E) It is hereby ascertained, determined, and declared that the foregoing method of determining the Solid Waste Service Assessments for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs (1) is a fair and reasonable method of apportioning the Solid Waste Cost among parcels of Residential Property and (2) is an equitable and efficient mechanism to recoup the Delinquencies for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs which are allocable to specific parcels of Residential Property .

**SECTION 7. AUTHORIZATION OF PUBLIC HEARING.** There is hereby established a public hearing to be held at 9:00 a.m. on September 13, 2016, in the Commission Chambers, 405 Biltmore Way, Coral Gables, Florida, for the purpose of (A) receiving and considering any comments on the Solid Waste Service Assessments from affected property owners and (B) authorizing the imposition of such Solid Waste Service Assessments for Solid Waste and Recyclable Materials collection and disposal services, facilities, and programs and collection on the same bill as ad valorem taxes.

**SECTION 8. NOTICE BY PUBLICATION.** The Clerk shall publish a notice, as required by Section 2.04 of the Ordinance, in substantially the form attached hereto as Appendix A. Such notice shall be published not later than August 23, 2016 in a newspaper generally circulated in the City.

**SECTION 9. NOTICE BY MAIL.**

(A) 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 7 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 Fire Protection Assessments for the Fiscal Year beginning October 1, 2016. All first class mailed notices must be mailed no later than August 23, 2016.

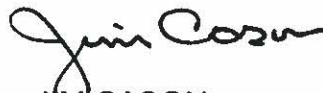


(B) Additionally, the Finance Director shall provide notice by first class mail to the Owner of each parcel of Residential Property with a Delinquency amount, in the manner provided in Section 2.05 of the Ordinance, in substantially the form attached hereto as Appendix B. Such notices shall be mailed not later than August 23, 2016.

**SECTION 10. EFFECTIVE DATE.** This Initial Assessment Resolution shall take effect immediately upon its passage and adoption.

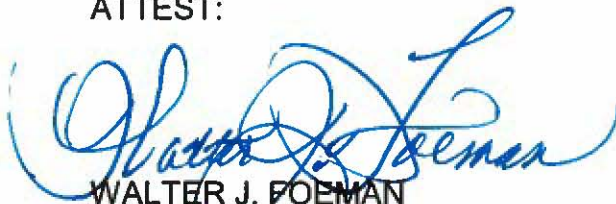
PASSED AND ADOPTED THIS FOURTEENTH DAY OF JUNE, A.D., 2016.  
(Moved: Keon / Seconded: Quesada)  
(Yeas: Keon, Lago, Quesada, Slesnick, Cason)  
(Unanimous: 5-0 Vote)  
(Agenda Item: H-6)

APPROVED:



JIM CASON  
MAYOR

ATTEST:



WALTER J. FOEMAN  
CITY CLERK

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:



CRAIG E. LEEN  
CITY ATTORNEY



**APPENDIX A**  
**FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 23, 2016

**NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR  
COLLECTION OF SOLID WASTE SERVICE SPECIAL ASSESSMENTS**

Notice is hereby given that the City Commission of Coral Gables, Florida will conduct a public hearing to consider imposing solid waste service assessments against residential properties located within the incorporated area of the City to fund the cost of solid waste and recyclable materials collection and disposal services, facilities and programs provided to such properties and to authorize collection of such assessments on the tax bill.

The hearing will be held at 9:00 a.m. on September 13, 2016, 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Coral Gables Public Works Director, at (305) 460-5004, at least two days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at (800) 955-8770.

The assessments will be determined by multiplying the number of dwelling units on each parcel of residential property by the annual rate of assessment. The rates of assessment for the fiscal year beginning on October 1, 2016, are as follows:

<b>Property Type</b>	<b>Rate</b>
<b>General Residential Property</b>	\$869 per Dwelling Unit *
<b>Auxiliary Living Units</b>	\$435 per Dwelling Unit *

\* plus any Delinquencies attributable to that Residential Property. Any parcels of residential property with unpaid fees and accrued interest for solid waste and recyclable materials collection and disposal services, facilities, and programs provided to such parcels shall have those amounts, plus reasonable administrative and collection costs, included in that parcel's annual assessment. Any residential property that elects to prepay its annual assessment in full by August 15, 2016 may do so and be removed from the final assessment roll.

Copies of the Master Service Assessment Ordinance, the Initial Assessment Resolution for Solid Waste Services, and the initial assessment roll, showing the amount of the assessment to be imposed against each parcel of property are available for inspection at the office of the Finance Director, City Hall, located at 405 Biltmore Way, Coral Gables, Florida. The assessments will be collected on the ad valorem tax bill to be mailed in November 2016, 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.

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.



**CITY CLERK OF  
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**

<p>CITY OF CORAL GABLES, FLORIDA NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE NON-AD VALOREM ASSESSMENTS NOTICE DATE: AUGUST 23, 2016</p>
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**Owner Name  
Address  
City, State Zip**

*Tax Parcel #:* \_\_\_\_\_  
*Legal Description:* \_\_\_\_\_  
*Sequence #:* \_\_\_\_\_

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As required by Section 197.3632, Florida Statutes, notice is given by the City of Coral Gables, Florida, that an assessment for solid waste and recyclable materials services, facilities, and programs using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2016 - September 30, 2017. The purpose of this assessment is to fund solid waste and recyclable materials collection and disposal services, facilities, and programs benefiting residential property and to recoup delinquent amounts due to the City for the provision of these services that benefitted your property located within the incorporated area of the City. The total annual solid waste assessment revenue to be collected within the City is estimated to be \$12,580,000 for the Fiscal Year 2016-17. The annual solid waste services assessment is based on the classification of the residential property and number of residential dwelling units contained on each parcel of property. The rate of assessment for the fiscal year beginning on October 1, 2016 is \$869 per dwelling unit for General Residential Property, such as single family homes, condominiums, townhouses, duplexes, and apartments, and \$435 per dwelling unit for Auxiliary Living Units, such as garage apartments and pool houses located on a same parcel as a single family home. Additionally, any property with delinquent solid waste charges will also be assessed for the amount of unpaid fees and accrued interest for solid waste and recyclable materials collection and disposal services, facilities, and programs provided to your property, including reasonable administrative and collection costs associated therewith.

The total number of General Residential Property dwelling units on the above parcel is \_\_\_\_\_.

The total number of Auxiliary Living Unit dwelling units on the above parcel is \_\_\_\_\_.

The total amount of unpaid fees and accrued interest for the above parcel is \$\_\_\_\_\_.

The total solid waste service assessment for the above parcel is \$\_\_\_\_\_ for Fiscal Year 2016-17 and future fiscal years.

A public hearing will be held at 9:00 a.m. on September 13, 2016, in the Commission Chambers, 405 Biltmore Way, Coral Gables, 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. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact Dona Spain at 305-460-5095, with requests for auxiliary aids or services at least two (2) business days before the meeting. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at (800) 955-8770.

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 initial assessment roll are available for inspection at the Finance Director's Office, City Hall, located at 405 Biltmore Way, Coral Gables, Florida.

Both the solid waste service non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November 2016. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. 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.

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