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**CITY OF CORAL GABLES, FLORIDA**

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**FINAL ASSESSMENT RESOLUTION FOR  
GIRALDA AVENUE IMPROVEMENT PROJECT**

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**ADOPTED AUGUST 26, 2014**

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**CITY OF CORAL GABLES, FLORIDA**

**RESOLUTION NO. 2014-171**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO THE PROVISION OF THE GIRALDA AVENUE IMPROVEMENT PROJECT; PROVIDING AUTHORITY AND DEFINITIONS; APPROVING THE FINAL ASSESSMENT ROLLS; PROVIDING FOR THE IMPOSITION OF THE ASSESSMENTS TO FUND THE GIRALDA AVENUE IMPROVEMENT PROJECT; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR THE EFFECT OF THIS RESOLUTION; PROVIDING SEVERABILITY AND AN EFFECTIVE DATE.

**WHEREAS**, the City Commission adopted Ordinance No. 2014-07, the Capital Project and Related Services Assessment Ordinance (the "Code") to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Related Services to benefit property within Assessment Areas; and

**WHEREAS**, on June 10, 2014, the City Commission adopted Resolution No. 2014-115, the Initial Assessment Resolution for Giralda Avenue Improvement Project (the "Initial Assessment Resolution"), describing the method of assessing the cost of the design, acquisition, construction, and installation of the Giralda Avenue Improvement Project against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Assessment Roll and provision of the notices required by the Code; and

**WHEREAS**, pursuant to the provisions of the Code, the City Commission is required to confirm or repeal the Initial Assessment Resolution with such amendments as the City Commission deems appropriate after hearing comments and receiving objections of all interested parties; and

**WHEREAS**, the Assessment Roll has been filed with the City Clerk, as required by the Code; and

**WHEREAS**, as required by the Code, notice of a public hearing has been published and mailed to each property owner proposed 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.

**WHEREAS**, a public hearing was duly held on August 26, 2014 and comments and objections of all interested persons have been heard and considered as required by the terms of the Code.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, AS FOLLOWS:**

**SECTION 1. AUTHORITY.** This Resolution is adopted pursuant to the Code, the Initial Assessment Resolution, Sections 166.021 and 166.041, Florida Statutes, Article VIII, Section 2, Florida Constitution, the City of Coral Gables Charter, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.** This Resolution is the Final Assessment Resolution as defined in the Code. All capitalized terms in this Final Assessment

Resolution shall have the meanings defined in the Code and Initial Assessment Resolution unless the context clearly indicates an alternative meaning.

**SECTION 3. CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION.** The Initial Assessment Resolution is hereby ratified and confirmed.

**SECTION 4. CREATION OF GIRALDA AVENUE ASSESSMENT AREA.**

(A) The Giralda Avenue Assessment Area is hereby created to include the property specifically identified in Appendix A to the Initial Assessment Resolution. The Giralda Avenue Assessment Area does not include the Excluded Parcels.

(B) The Giralda Avenue Assessment Area is created for the purpose of improving the use and enjoyment of property by funding the Project Cost and Maintenance Costs related to the Giralda Avenue Improvement Project to provide beautification, better identification and recognition of property, improved utility reliability and safety, and enhanced safety and access to property, as well as preserving and/or enhancing the value of all property within the Giralda Avenue Assessment Area.

**SECTION 5. APPROVAL OF ASSESSMENT ROLL.** The Assessment Roll for the Giralda Avenue Assessment Area, which is attached hereto as Appendix C and incorporated herein by reference, is hereby approved.

**SECTION 6. IMPOSITION OF ASSESSMENTS TO FUND THE PROJECT COST OF THE GIRALDA AVENUE IMPROVEMENT PROJECT.**

(A) The Tax Parcels described in the Assessment Roll are hereby found to be specially benefited by the design, acquisition, construction, and installation of the Giralda Avenue Improvement Project in the amount of the maximum annual Assessments set forth in the Assessment Roll.

(B) The methodology set forth in Section 3.02 of the Initial Assessment Resolution for assigning Assessment Units to each Tax Parcel within the Giralda Avenue Assessment Area and the methodologies set forth in Sections 4.03 and 4.04 for computing the Prepayment Amount and the Assessments, respectively, are hereby approved and found to be a fair and reasonable method of apportioning the Project Cost among the benefited properties.

(C) Annual Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels described in the Assessment Roll at the maximum annual assessment rates set forth therein. Collection of the Assessments will commence with the ad valorem tax bill to be mailed in November 2016 and will be collected for a period not to exceed 20 years.

(D) Upon adoption of this Final Assessment Resolution:

(1) the Prepayment Amount, as it may be adjusted in accordance Section 10 hereof, 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 Final Assessment Resolution and shall attach to the property on the same date. The Finance Director is hereby directed to record this Resolution as notice of the Assessments and lien in the Official Records Book in the office of the Miami-Dade County Clerk of Courts.

(2) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Assessment Resolution, the Prepayment Amount, as adjusted in accordance with Section 10 hereof, shall constitute a lien against 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 the Annual Assessment Resolution and shall attach to property included on the Assessment Roll upon adoption of the Annual Assessment Resolution.

#### **SECTION 7. COLLECTION OF ASSESSMENTS.**

(A) The Assessments shall be collected pursuant to the Uniform Assessment Collection Act commencing with the tax bill to be mailed in November 2016.

(B) Prior to September 15, 2016, the Finance Director shall update the Assessment Roll to account for any Tax Parcels that have prepaid as allowed herein and shall then cause the certification and delivery of the Assessment Roll to the Tax Collector in the manner prescribed by the Uniform Assessment Collection Act.

**SECTION 8. EFFECT OF FINAL RESOLUTION.** The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented herein and in the Initial Assessment Resolution (including, but not limited to, the method by which the Assessments are computed, the Assessment Roll, the annual Assessment amount, 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 Final Assessment Resolution.

**SECTION 9. PREPAYMENT NOTICE.** The Finance Director is hereby directed to provide notice by first class mail to the owner of each Tax Parcel described in the Assessment Roll of the one-time opportunity to prepay all future annual Assessments. The notice, in substantially the form attached as Appendix D, shall be mailed to each property owner at the address utilized for the notice provided pursuant to Section 2.03 of the Initial Assessment Resolution.

**SECTION 10. ADDITIONAL PREPAYMENT OPTION.**

(A) Following the date specified in the notice provided pursuant to Section 9 hereof, or such later date as the City Commission may allow in its sole



discretion, the owner of each Tax Parcel subject to the Assessments shall be entitled to prepay all future unpaid annual Assessments by paying an amount equal to the sum of (1) the original Prepayment Amount for such Tax Parcel, and (2) interest on the Prepayment Amount, computed at a rate one full percentage point in excess of the rate on the Obligations, from the most recent date to which interest on the Obligations has been paid to the next date following such prepayment on which the Obligations can be redeemed after providing all notices required to redeem all or any portion of the Obligations.

(B) During any period commencing on the date the annual Assessment Roll is certified for collection pursuant to the Uniform Assessment Collection Act and ending on the next date on which unpaid ad valorem taxes become delinquent, the City may reduce the amount required to prepay the future unpaid annual Assessments for the Tax Parcel by the amount of the Assessment that has been certified for collection with respect to such Tax Parcel.

**SECTION 11. 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 12. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS TWENTY-SIXTH DAY OF AUGUST, A.D., 2014.

(Moved: Quesada / Seconded: Lago)

(Yeas: Kerdyk, Lago, Quesada, Cason)

(Nays: Keon)

(Majority: 4-1 Vote)

(Agenda Item: E-12)

APPROVED:

  
\_\_\_\_\_  
JIM CASON  
MAYOR

ATTEST:

  
\_\_\_\_\_  
WALTER J. ROEMAN  
CITY CLERK

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

  
\_\_\_\_\_  
CRAIG E. LEEN  
CITY ATTORNEY

## **APPENDIX A**

### **PROOF OF PUBLICATION**

**APPENDIX B**  
**AFFIDAVIT OF MAILING**

## **AFFIDAVIT OF MAILING**

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

1. Diana M. Gomez as Finance Director of the City of Coral Gables, Florida ("City"), pursuant to the authority and direction received from the City Commission, timely directed the preparation of the Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Ordinance No. 2014-07, the Capital Project and Related Services Assessment Ordinance (the "Ordinance") and in conformance with the Initial Assessment Resolution adopted by the City Council on June 10, 2014 (the "Initial Assessment Resolution").

2. Sandi Melgarejo is Project Coordinator for GSG. GSG has caused the notices required by the Assessment Ordinance to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. GSG has caused such individual notices for each affected property owner to be prepared and each notice included the following information: 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 5, 2014, GSG caused the mailing of the above-referenced notices in accordance with the Ordinance and the Initial 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 collection of ad valorem taxes. Notices to property owners receiving multiple individual notices were mailed, or caused to be mailed by GSG on or before August 5, 2014.

FURTHER AFFIANTS SAYETH NOT.

\_\_\_\_\_  
Diana M. Gomez, affiant

\_\_\_\_\_  
Sandi Melgarejo, affiant

STATE OF FLORIDA  
COUNTY OF MIAMI-DADE

The foregoing Affidavit of Mailing was sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 2014 by Diana M. Gomez, Finance Director, City of Coral Gables, Florida. She is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Notary Public, State of Florida  
At Large  
My Commission Expires: \_\_\_\_\_  
Commission No.: \_\_\_\_\_

STATE OF FLORIDA  
COUNTY OF LEON

The foregoing Affidavit of Mailing was sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 2014 by Sandi Melgarejo, Project Coordinator, Government Services Group, Inc., a Florida corporation. She is personally known to me or has produced \_\_\_\_\_ as identification and did take an oath.

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Notary Public, State of Florida  
At Large  
My Commission Expires: \_\_\_\_\_  
Commission No.: \_\_\_\_\_

**APPENDIX C**  
**ASSESSMENT ROLL**

PIN	Name	Market Value	Building Area	Front Footage	Initial Pre-pay Amount	Total Max. Annual Ass.
0341080073370	CHURCH OF SCIENTOLOGY OF FL INC	\$1,890,559	16,199	118	\$151,951	\$12,595
0341080072500	PONCE DE LEON PROPERTIES L C	\$3,500,000	15,480	108	\$171,304	\$14,200
0341080073280	CYNTHIA L MCNEILL TRS	\$1,315,840	4,818	107	\$87,485	\$7,252
0341080072440	123 GIRALDA LLC	\$1,350,521	4,125	90	\$78,001	\$6,466
0341080073330	YOLANDA L YARUR TR	\$1,289,000	3,570	52	\$58,627	\$4,860
0341080072480	GAIL S ACKERMANN TRS BLANCK TRUST LIMITED	\$1,058,200	2,416	51	\$49,529	\$4,106
0341080072470	PARTNERSHIP	\$1,474,840	6,181	51	\$72,989	\$6,050
0341080073400	GAIL S ACKERMANN TRS	\$1,439,545	4,459	50	\$64,317	\$5,331
0341080073390	GAIL S ACKERMANN TRS	\$1,382,000	4,035	48	\$60,841	\$5,043
0341080073360	142 GIRALDA LLC	\$1,546,000	4,855	48	\$66,877	\$5,544
0341080072460	NEELS CO NV	\$1,265,300	3,624	47	\$56,437	\$4,678
0341080072490	GAIL S ACKERMANN TRS	\$1,457,490	5,444	35	\$62,832	\$5,208
0341080073380	THEODORE ROUX &W BETTY	\$731,600	1,703	33	\$33,475	\$2,775
0341080073320	GIRALDA PARTNERS INC	\$866,900	2,161	30	\$36,492	\$3,025
0341080073350	ECUA INVT INC	\$1,252,330	4,800	28	\$53,808	\$4,460
0341080073351	EPSON DERBY LLC	\$647,100	1,798	26	\$29,363	\$2,434
0341080072450	JSK ARCHITECTURAL GROUP LLC	\$676,700	1,946	24	\$29,976	\$2,485
0341080073340	YOLANDA L YARUR TR	\$658,870	1,881	20	\$27,446	\$2,275
0341080073430	CHURCH OF SCIENTOLOGY OF FL INC	\$579,125			\$4,062	\$337
0341080073440	CHURCH OF SCIENTOLOGY OF FL INC	\$314,825			\$2,208	\$183
0341080073470	DUNVEGAN2 LLC	\$869,025			\$6,096	\$505
0341080072330	PONCE DE LEON PROPERTIES L C	\$2,106,000	6,113		\$20,246	\$1,678
0341080073520	MELBA D LUPKA & ALAN R LUPKA	\$1,221,840	4,348		\$12,464	\$1,033
0341080072340	166 ALHAMBRA LLC	\$869,800	2,849		\$8,652	\$717
0341080073300	PONCE REAL EST INVESTMENTS LLC	\$724,000	1,520		\$6,440	\$534
0341080073310	PONCE REAL EST INVESTMENTS LLC	\$384,860	749		\$3,370	\$279
0341080073290	EL VALLE INC	\$861,400	2,557		\$8,332	\$691
0341080073450	N I TRU A & N I TRUST B	\$599,500	1,560		\$5,602	\$464
0341080073460	JOSE A GARCIA &W MIRIAM	\$1,187,000	3,060		\$11,066	\$917
0341080073500	PEACEFUL COEXISTENCE LLC	\$900,000	3,593		\$9,530	\$790
0341080073490	CHIKARA LLC	\$948,700	3,306		\$9,615	\$797
0341080073420	ALAN M SANDLER &W MICHELLE	\$658,300	1,854		\$6,278	\$520
0341080073510	KF PONCE LLC	\$2,018,180	16,326		\$28,774	\$2,385
0341080072380	ALHAMBRA CENTER INTL LTD	\$16,900,000	104,871		\$233,687	\$19,371
0341080073410	ARAGON GALIANO HOLDINGS LLC LAUREN C COLL & CRISTINA S	\$3,350,205	15,480		\$37,361	\$3,097
0341080072400	PUENTE	\$1,912,500	14,510		\$26,407	\$2,189



**APPENDIX D**  
**FORM OF PREPAYMENT NOTICE**

City of Coral Gables  
405 Biltmore Way  
Coral Gables, Florida 33134-5717

Re: Giralda Avenue Assessment Area

The City Commission of the City of Coral Gables, Florida (the "City"), recently established and approved a special assessment against property within the Giralda Avenue Assessment Area of the City (the "Assessment Area") to fund the design, acquisition, construction, and installation of the Giralda Avenue Improvement Project. This type of financing where the property owners participate in the cost of the program is used throughout Florida and is consistent with the policy of the City.

Commencing in November 2016, the assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. The assessments will be payable in not to exceed twenty (20) annual installments, the first of which shall be included on the ad valorem tax bill to be 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.

The City expects to finance this project with long-term, permanent financing. This will permit the cost attributable to your property to be amortized over a period of not to exceed twenty (20) years. However, you may choose to prepay your assessment in full at any time prior to \_\_\_\_\_, 2015 to avoid additional interest and other annual costs associated with the assessment program. The amount required to prepay the assessment on or prior to \_\_\_\_\_, 2015 is {insert amount}.

Please make checks for prepayment amounts payable to the City of Coral Gables, Florida, Attention: Finance Department, 405 Biltmore Way, Coral Gables, Florida 33134-5717. Please be sure to either write the assessment parcel number (shown at the top of this letter) on your check or return this letter with your payment.

Assessment records and copies of applicable Ordinances and Resolutions passed by the City Commission are on file at the offices of the City Clerk, located at 405 Biltmore Way, Coral Gables, Florida.

**CITY OF CORAL GABLES, FLORIDA**