

RESOLUTION NO. 2017-_____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO THE PROVISION OF THE MIRACLE MILE IMPROVEMENT PROJECT; APPROVING THE UPDATED ASSESSMENT ROLL FOR THE MIRACLE MILE ASSESSMENT AREA; PROVIDING FOR THE COLLECTION OF THE ASSESSMENTS TO FUND THE MIRACLE MILE IMPROVEMENT PROJECT WITHIN THE MIRACLE MILE ASSESSMENT AREA; 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, as codified in Article II, Chapter 58 of the Coral Gables Codes of Ordinances (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. 2014-114, the Initial Assessment Resolution for Miracle Mile Improvement Project (the "Initial Assessment Resolution"), describing the method of assessing the cost of the design, acquisition, construction, and installation of the Miracle Mile 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, on August 26, 2014, the City Commission also adopted Resolution No. 2014-169, the Final Assessment Resolution for Miracle Mile Improvement Project (the "Final Assessment Resolution"), confirming the Initial Assessment Resolution with such amendments deemed necessary by the City Commission, imposing the Assessments, and approving the Assessment Roll with collection of the Assessments to commence in 2016; and

WHEREAS, the City Commission subsequently approved to delay collection of the Assessments until 2017; and

WHEREAS, pursuant to the provisions of the Code, the City Commission is required to adopt an Annual Assessment Resolution for each Fiscal Year to approve the assessment roll for such Fiscal Year; and

WHEREAS, as required by the Code, notice of a public hearing has been published and mailed, if required, 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; and

WHEREAS, a public hearing has been duly held on September 14, 2017, 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 Annual Assessment Resolution is adopted pursuant to the Code, the Initial Assessment Resolution, the Final Assessment Resolution, Chapter 166, 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 Annual Assessment Resolution as defined in the Code. All capitalized terms in this Annual Assessment Resolution shall have the meanings defined in the Code, Initial Assessment Resolution, as amended, and the Final Assessment Resolution, unless the context clearly indicates an alternative meaning.

SECTION 3. APPROVAL OF UPDATED ASSESSMENT ROLL. The Assessment Roll, which is attached as Appendix D and incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2017.

SECTION 4. REIMPOSITION OF ASSESSMENTS TO FUND THE MIRACLE MILE IMPROVEMENT PROJECT.

(A) The Tax Parcels described in the updated Assessment Roll are hereby found to be specially benefited by the provision of the Miracle Mile Improvement Project in the amount of the annual Assessment set forth in the updated Assessment Roll. The methodology set forth in Sections 3.02 for assigning Assessment Units to each Tax Parcel within the Miracle Mile Assessment Area and the methodologies in Section 4.03 and 4.04 of the Initial Assessment Resolution 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.

(B) For the Fiscal Year beginning October 1, 2017, the Project Cost shall be allocated among all Tax Parcels in the Miracle Mile Assessment Area, based upon each parcel's assignment of Assessment Units. Annual Improvement Assessments computed in the manner described in the Initial Assessment Resolution, as amended and approved in the Final Assessment Resolution, are hereby levied and imposed on all Tax Parcels described in the updated Assessment Roll at the annual assessment rates set forth in the final Assessment Roll, for a period not to exceed 20 years, commencing with the ad valorem tax bill to be mailed in November 2017.

SECTION 5. ASSESSMENT LIENS. Upon adoption of this Annual Assessment Resolution:

(A) 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 Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(B) 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 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 6. COLLECTION OF ASSESSMENTS.

(A) The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

(B) Upon adoption of this Annual Assessment Resolution, the Finance Director shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(C) The 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.

SECTION 7. EFFECT OF ANNUAL ASSESSMENT RESOLUTION . The adoption of this Annual Assessment Resolution shall be

the final adjudication of the issues presented herein 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 8. 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 9. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 14TH DAY OF SEPTEMBER, A.D., 2017.

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

APPROVED:

JIM CASON
MAYOR

ATTEST:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

WALTER J. FOEMAN
CITY CLERK

CRAIG E. LEEN
CITY ATTORNEY

APPENDIX A

PROOF OF PUBLICATION

APPENDIX B

AFFIDAVIT OF MAILING

MIAMI DAILY BUSINESS REVIEW

Published Daily except Saturday, Sunday and
Legal Holidays
Miami, Miami-Dade County, Florida

STATE OF FLORIDA
COUNTY OF MIAMI-DADE:

Before the undersigned authority personally appeared MARIA MESA, who on oath says that he or she is the LEGAL CLERK, Legal Notices of the Miami Daily Business Review t/a Miami Review, a daily (except Saturday, Sunday and Legal Holidays) newspaper, published at Miami in Miami-Dade County, Florida; that the attached copy of advertisement, being a Legal Advertisement of Notice in the matter of

NOTICE OF HEARING TO APPROVE THE ASSESSMENT ROLL
AND PROVIDE FOR COLLECTION OF SPECIAL
ASSESSMENTS IN THE MIRACLE MILE ASSESSMENT AREA
TO PROVIDE FOR THE MIRACLE MILE IMPROVEMENT
PROJECT - CITY OF CORAL GABLES - SEPT. 14, 2017

in the XXXX Court,
was published in said newspaper in the issues of

08/16/2017

SEE ATTACHED

Affiant further says that the said Miami Daily Business Review is a newspaper published at Miami, in said Miami-Dade County, Florida and that the said newspaper has heretofore been continuously published in said Miami-Dade County, Florida each day (except Saturday, Sunday and Legal Holidays) and has been entered as second class mail matter at the post office in Miami in said Miami-Dade County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this
16 day of AUGUST, A.D. 2017

Diana Herrera

(SEAL)

MARIA MESA personally known to me



**NOTICE OF HEARING TO APPROVE THE ASSESSMENT
ROLL AND PROVIDE FOR COLLECTION OF SPECIAL
ASSESSMENTS IN THE MIRACLE MILE ASSESSMENT
AREA TO PROVIDE FOR THE MIRACLE MILE
IMPROVEMENT PROJECT**

Notice is hereby given that the City Commission of the City of Coral Gables will conduct a public hearing to consider the approval of the assessment roll for the actual, not ad valorem, special assessments for the provision of the design, acquisition, construction, and installation of the Miracle Mile Improvement Project within the boundaries of the Miracle Mile Assessment Area. The special assessments for the Miracle Mile Improvement Project were approved by the City Commission in 2014, but collection of the special assessments was deferred until 2017 so that the construction would be substantially complete prior to the initiation of collection.

The hearing will be held at 4:30 p.m. on September 14, 2017, in Commission Chambers, City Hall, 405 Biltmore Way, Coral Gables, Florida, for the purpose of receiving public comment on the special assessment roll and collection 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 Commission within 20 days of this notice.

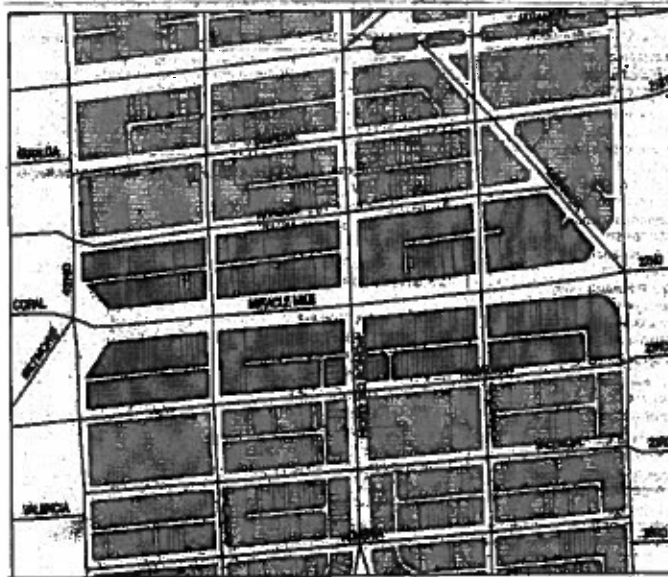
Pursuant to section 286.0105, Florida Statutes, if you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing or at any subsequent meeting to which the City Commission has continued its deliberations, you will need a record of the proceedings and 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 the City's ADA Coordinator Raquel Elejabarrieta, Esq., Director of Labor Relations and Risk Management (E-mail: relejabarrieta@coralgables.com; Telephone: 305-722-6666, TTY/TDD: 305-442-1600), at least three (3) business days before the meeting.

The assessment for each parcel of property is based in equal parts on the amount of Building Area, Market Value, and Front Footage on Miracle Mile attributed to the Tax Parcel. A more specific description of the improvements and the method of computing the assessment for each parcel of property are set forth in the Initial Assessment Resolution adopted by the City Commission on June 10, 2014. Copies of Ordinance No. 2014-07, the Initial Assessment Resolution (Resolution No. R-2014-114), the Final Assessment Resolution (Resolution No. R-2014-169), and the updated Assessment Roll for the upcoming fiscal year are available for inspection at the office of the City Clerk, located at City Hall, 405 Biltmore Way, Coral Gables, Florida.

The assessments will be collected on the ad valorem tax bill, 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. The City Commission intends to collect the assessments in 20 annual installments, the first of which will be included on the ad valorem tax bill to be mailed in November 2017.

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.

MAP OF ASSESSMENT AREA



CITY COMMISSION OF THE
CITY OF CORAL GABLES, FLORIDA
17-107/2017-0251348M

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Diana M. Gomez, who, after being duly sworn, deposes and says:

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 required by the Capital Project and Related Services Assessment Ordinance (Ordinance No. 2014-07) (the "Assessment Ordinance").

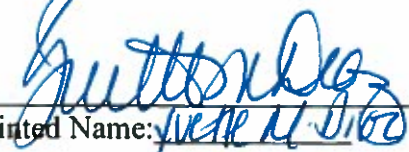
2. In accordance with the Assessment Ordinance, Ms. Gomez timely provided all necessary information for notification of the Miracle Mile Improvement Project Assessment to the Property Appraiser of Miami-Dade County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification 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.

FURTHER AFFIANT SAYETH NOT.


Diana M. Gomez, affiant

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 14 day of September, 2017 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: 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 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 the Miracle Mile Improvement Project (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, 2017.

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 _____, 2017.

THE CITY OF CORAL GABLES, FLORIDA

By: _____
Mayor

[to be delivered to Tax Collector prior to September 15]

APPENDIX D
ASSESSMENT ROLL

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ASSESSMENT ROLL

[TO COME]