## CITY OF CORAL GABLES, FLORIDA

#### **RESOLUTION NO. 2017-253**

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** ASSESSMENTS TO **FUND** THE **MIRACLE** 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:

**SECTION 1.** The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this resolution upon adoption hereof.

SECTION 2. 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.

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 4. 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 5. 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

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 6. 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 7. 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 8. 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 9. 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 10. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

## PASSED AND ADOPTED THIS FOURTEENTH DAY OF SEPTEMBER, A.D., 2017.

(Moved: Keon / Seconded: Mena)

(Yeas: Mena, Quesada, Keon, Valdes-Fauli)

(Majority: (4-0) Vote)

(Absent: Lago) (Agenda Item: 3)

APPROXED

RAUL VALDES-FAULI

MAYOR

APPROVED AS TO FORM AND

LEGAL SUFFICIENCY:

WALTER J. FOEMAN

CITY CLERK

ATTEST:

CRAIG E. LEEN CITY ATTORNEY