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**CITY OF CORAL GABLES, FLORIDA**

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**FINAL ASSESSMENT RESOLUTION  
OLD CUTLER BAY SECURITY GUARD  
SPECIAL TAXING DISTRICT**

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**ADOPTED SEPTEMBER 13, 2018**

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## TABLE OF CONTENTS

### PAGE

SECTION 1.	AUTHORITY. ....	2
SECTION 2.	DEFINITIONS. ....	2
SECTION 3.	CONFIRMATION OF INITIAL ASSESSMENT RESOLUTION. ....	2
SECTION 4.	APPROVAL OF SECURITY SERVICES ASSESSMENT ROLL. ....	2
SECTION 5.	IMPOSITION OF ASSESSMENTS. ....	3
SECTION 6.	COLLECTION OF ASSESSMENTS. ....	4
SECTION 7.	EFFECT OF RESOLUTION. ....	4
SECTION 8.	EFFECTIVE DATE. ....	4
APPENDIX A:	PROOF OF PUBLICATION.....	A-1
APPENDIX B:	AFFIDAVIT OF MAILING .....	B-1
APPENDIX C:	SECURITY SERVICES IMPROVEMENT ASSESSMENT ROLL.....	C-1
APPENDIX D:	FORM OF CERTIFICATE TO NON-AD VALOREM SECURITY SERVICES IMPROVEMENT ASSESSMENT ROLL.....	D-1

**CITY OF CORAL GABLES, FLORIDA**

**RESOLUTION NO. 2018-\_\_**

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO SECURITY SERVICES ASSESSMENTS WITHIN THE OLD CUTLER BAY SECURITY GUARD SPECIAL TAXING DISTRICT; CONFIRMING THE INITIAL ASSESSMENT RESOLUTION; IMPOSING SECURITY SERVICES ASSESSMENTS; APPROVING THE SECURITY SERVICES ASSESSMENT ROLL; PROVIDING FOR COLLECTION OF THE ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the City Commission of the City of Coral Gables (the "Commission"), Florida, enacted the Assessment Ordinance to permit the imposition of assessments to fund security services, facilities, and programs for the benefit of the property owners within the Old Cutler Bay Security Guard Special Taxing District (the "District"); and

**WHEREAS**, on July 10, 2018, the Commission adopted Resolution No. 2018-199 (the "Initial Assessment Resolution") initiating the process to collect Service Assessments within the District pursuant to the Uniform Assessment Collection Act set forth in section 197.3632, Florida Statutes, and directing preparation of the preliminary Security Services Assessment Roll and provision of the notices required by the Assessment Ordinance; and

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

**WHEREAS**, the Security Services Assessment Roll has heretofore been filed with the office of the City Clerk, as required by the Assessment Ordinance; and

**WHEREAS**, as required by the terms of the Assessment Ordinance, 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; 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 13, 2018, and comments and objections of all interested persons have been heard and considered as required by the terms of the Assessment Ordinance.

**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 Assessment Ordinance, the Initial Assessment Resolution, Article VIII, Section 2, Florida Constitution, the City of Coral Gables Charter, Chapter 166, Florida Statutes, and other applicable provisions of law.

**SECTION 2. DEFINITIONS.**

(A) This Resolution is the Final Assessment Resolution as defined in the Assessment Ordinance

(B) All capitalized terms in this Resolution shall have the meanings defined in the Assessment Ordinance and the Initial Assessment Resolution.

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

**SECTION 4. APPROVAL OF SECURITY SERVICES ASSESSMENT ROLL.** The Security Services Assessment Roll, a copy of which is attached hereto as Appendix C, is hereby approved for the fiscal year beginning October 1, 2018.

## **SECTION 5. IMPOSITION OF ASSESSMENTS.**

(A) The Tax Parcels/Folios described in the Security Services Assessment Roll are hereby found to be specially benefited by the provision of the Security Services funded by the Security Service Cost in the amount of the maximum annual Assessment set forth in the Security Services Assessment Roll.

(B) For the Fiscal Year beginning October 1, 2018, the Security Service Cost for the District is \$533,839.53. For the Fiscal Year beginning October 1, 2018, the Assessment is \$4,212.12 for each improved Lot/Unit and \$2,106.06 for each Vacant Lot/Unit.

(C) The methodology for computing annual Assessments in the Initial Assessment Resolution is hereby approved and found to be a fair and reasonable method of apportioning the Security Service Cost among the benefited properties.

(D) Annual Assessments computed in the manner described in the Initial Assessment Resolution are hereby levied and imposed on all Tax Parcels/Folios described in the Security Services Assessment Roll for the Fiscal Year beginning October 1, 2018.

(E) Upon adoption of this Resolution, the Assessments 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 the ad valorem tax bill for such year is otherwise paid in full pursuant to the Uniform Assessment Collection Act. The lien shall be deemed perfected upon adoption by the

Commission of this 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.** The Assessments shall be collected pursuant to the Uniform Assessment Collection Act as authorized in the Assessment Ordinance. The Security Services Assessment Roll, as herein approved, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Assessment Ordinance. 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 D.

**SECTION 7. EFFECT OF RESOLUTION.** The adoption of this 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 will be computed, the Security Services Assessment Roll, the maximum annual Assessment, the levy and lien of the Assessments and the terms for prepayment of the Assessments) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Commission action on this Resolution.

**SECTION 8. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 13TH DAY OF SEPTEMBER, A.D., 2018.

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

APPROVED:

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RAUL VALDES-FAULI  
MAYOR

ATTEST:

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

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WALTER J. FOEMAN  
CITY CLERK

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MIRIAM SOLER RAMOS  
CITY ATTORNEY

**APPENDIX A**  
**PROOF OF PUBLICATION**



**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  
GUILLERMO GARCIA, who on oath says that he or she is the  
DIRECTOR OF OPERATIONS, Legal Notices of the Miami Daily  
Business Review f/k/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  
CITY OF CORAL GABLES - OLD CUTLER BAY SECURITY  
GUARD SPECIAL TAXING DISTRICT - SEP. 13, 2018

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

08/17/2018

**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.

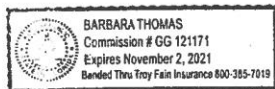
*Guillermo Garcia*

Sworn to and subscribed before me this  
17 day of AUGUST, A.D. 2018

*Barbara Thomas*

(SEAL)

GUILLERMO GARCIA personally known to me



**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 imposition of special assessments for the provision of enhanced neighborhood security services, facilities, and programs for the Fiscal Year beginning October 1, 2018 and future fiscal years within the boundaries of the Old Cutler Bay 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 recently transferred to the City of Coral Gables.

The hearing will be held at 3:00 p.m. on September 13, 2018, 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.

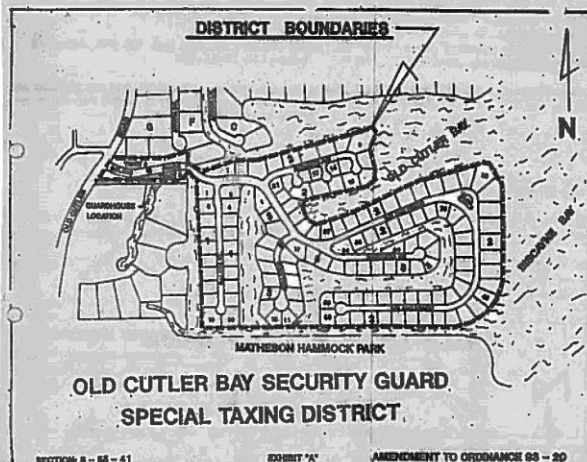
Any person who needs assistance in another language in order to speak during the public hearing or public comment portion of the meeting should contact the City's ADA Coordinator Raquel Elejabarrieta, Esq., Director of Labor Relations and Risk Management (E-mail: [relejabarrieta@coralgables.com](mailto:relejabarrieta@coralgables.com), 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 Labor Relations and Risk Management (E-mail: [relejabarrieta@coralgables.com](mailto: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/unit for each vacant lot. 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 \$4,212.12 per improved lot/unit and \$2,106.06 per vacant lot. A more specific description is set forth in the Initial Assessment Resolution adopted by the City Commission on June 12, 2018. Copies of the Master Service Assessment Ordinance, the Initial Assessment Resolution, and the preliminary 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 2018, 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.

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.



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

## **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 in accordance with Ordinance No. 2015-09 (the "Assessment Ordinance") and in conformance with Resolution No. 2018-199 adopted by the City Commission on July 10, 2018 (the "Initial Assessment Resolution").

2. In accordance with the Assessment Ordinance and the Initial Assessment Resolution, Ms. Gomez timely provided all necessary information for notification of the Security Services 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 \_\_\_\_\_ day of \_\_\_\_\_, 2018 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.: \_\_\_\_\_

**APPENDIX C**

**SECURITY SERVICES ASSESSMENT ROLL**

Folio	Amount
0351050050020	\$ 4,212.12
0351050050030	\$ 4,212.12
0351050050040	\$ 4,212.12
0351050050050	\$ 4,212.12
0351050050060	\$ 4,212.12
0351050050070	\$ 4,212.12
0351050050080	\$ 4,212.12
0351050050090	\$ 4,212.12
0351050050100	\$ 4,212.12
0351050050110	\$ 4,212.12
0351050050120	\$ 4,212.12
0351050050130	\$ 4,212.12
0351050050140	\$ 4,212.12
0351050050150	\$ 4,212.12
0351050050160	\$ 4,212.12
0351050050170	\$ 4,212.12
0351050050180	\$ 4,212.12
0351050050190	\$ 4,212.12
0351050050200	\$ 4,212.12
0351050050210	\$ 4,212.12
0351050050220	\$ 4,212.12
0351050050230	\$ 4,212.12
0351050050240	\$ 4,212.12
0351050050250	\$ 4,212.12
0351050050260	\$ 4,212.12
0351050050270	\$ 4,212.12
0351050050280	\$ 4,212.12
0351050050290	\$ 4,212.12
0351050050300	\$ 4,212.12
0351050050320	\$ 2,106.06
0351050060010	\$ 4,212.12
0351050060020	\$ 4,212.12
0351050060030	\$ 4,212.12
0351050060040	\$ 4,212.12
0351050060050	\$ 4,212.12
0351050060060	\$ 4,212.12
0351050060070	\$ 4,212.12
0351050060080	\$ 4,212.12
0351050060090	\$ 4,212.12
0351050060100	\$ 4,212.12
0351050060110	\$ 4,212.12
0351050060120	\$ 4,212.12
0351050060130	\$ 4,212.12

Folio	Amount
0351050060140	\$ 4,212.12
0351050060150	\$ 4,212.12
0351050060160	\$ 4,212.12
0351050060170	\$ 4,212.12
0351050060180	\$ 4,212.12
0351050060190	\$ 4,212.12
0351050070010	\$ 4,212.12
0351050070020	\$ 4,212.12
0351050070030	\$ 4,212.12
0351050070040	\$ 4,212.12
0351050070050	\$ 4,212.12
0351050070060	\$ 4,212.12
0351050070070	\$ 4,212.12
0351050070080	\$ 4,212.12
0351050070090	\$ 4,212.12
0351050070100	\$ 4,212.12
0351050070110	\$ 4,212.12
0351050070120	\$ 4,212.12
0351050070130	\$ 4,212.12
0351050070140	\$ 4,212.12
0351050080010	\$ 4,212.12
0351050080020	\$ 4,212.12
0351050080030	\$ 4,212.12
0351050080040	\$ 4,212.12
0351050080050	\$ 4,212.12
0351050080060	\$ 4,212.12
0351050080070	\$ 4,212.12
0351050080080	\$ 4,212.12
0351050080090	\$ 4,212.12
0351050080100	\$ 4,212.12
0351050080110	\$ 4,212.12
0351050080120	\$ 4,212.12
0351050080130	\$ 4,212.12
0351050080140	\$ 4,212.12
0351050080160	\$ 4,212.12
0351050080170	\$ 4,212.12
0351050080180	\$ 4,212.12
0351050080190	\$ 4,212.12
0351050080200	\$ 4,212.12
0351050080210	\$ 4,212.12
0351050080220	\$ 4,212.12
0351050080230	\$ 4,212.12

0351050080240	\$	4,212.12
0351050080250	\$	4,212.12
0351050080260	\$	4,212.12
0351050080270	\$	4,212.12
0351050080280	\$	4,212.12
0351050090010	\$	4,212.12
0351050090020	\$	4,212.12
0351050090030	\$	4,212.12
0351050090040	\$	4,212.12
0351050090050	\$	4,212.12
0351050090060	\$	4,212.12
0351050090070	\$	4,212.12
0351050090080	\$	4,212.12
0351050090090	\$	4,212.12
0351050090100	\$	4,212.12
0351050090110	\$	4,212.12
0351050090120	\$	4,212.12
0351050090130	\$	4,212.12
0351050100010	\$	4,212.12
0351050100020	\$	2,106.06
0351050100030	\$	4,212.12
0351050100040	\$	4,212.12
0351050100050	\$	4,212.12
0351050100060	\$	4,212.12
0351050100070	\$	4,212.12
0351050100080	\$	4,212.12
0351050100090	\$	4,212.12
0351050100100	\$	4,212.12
0351050100110	\$	4,212.12
0351050100120	\$	4,212.12
0351050100130	\$	4,212.12
0351050100140	\$	4,212.12
0351050100150	\$	4,212.12
0351050100160	\$	4,212.12
0351050100170	\$	4,212.12
0351050100180	\$	4,212.12
0351050100190	\$	4,212.12
0351050100200	\$	4,212.12
0351050100210	\$	4,212.12
0351050100220	\$	4,212.12
0351050100230	\$	4,212.12
0351050100240	\$	4,212.12
0351050100250	\$	4,212.12

0351050100260	\$	4,212.12
0351050100270	\$	4,212.12
0351050100280	\$	4,212.12
0351050100290	\$	4,212.12
0351050100300	\$	4,212.12
0351050100310	\$	4,212.12
0351050100320	\$	4,212.12



**APPENDIX D**

**FORM OF CERTIFICATE TO  
NON-AD VALOREM SECURITY SERVICES ASSESSMENT ROLL**

**CERTIFICATE  
TO  
NON-AD VALOREM SECURITY SERVICES ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Mayor of the City of Coral Gables, Florida (the "City"), or authorized agent of the City; as such I have satisfied myself that all property included or includable on the non-ad valorem Old Cutler Bay Security Services Assessment Roll (the "Non-Ad Valorem Security Services 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 Security Services Assessment Roll will be delivered to the Miami-Dade County Tax Collector by September 15, 2018.

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 Security Services Assessment Roll this \_\_\_\_\_ day of September, 2018.

**CITY OF CORAL GABLES, FLORIDA**

By: \_\_\_\_\_  
Mayor

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