

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

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO THE PROVISION OF THE GIRALDA AVENUE IMPROVEMENT PROJECT; APPROVING THE UPDATED ASSESSMENT ROLL FOR THE GIRALDA AVENUE ASSESSMENT AREA; PROVIDING FOR THE COLLECTION OF THE ASSESSMENTS TO FUND THE GIRALDA AVENUE IMPROVEMENT PROJECT WITHIN THE GIRALDA AVENUE 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. 2014-115, 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**, on August 26, 2014, the City Commission also adopted Resolution No. 2014-171, the Final Assessment Resolution for Giralda Avenue Improvement Project (the "Final Assessment Resolution"), confirming the Initial Assessment Resolution, 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 13, 2018, 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. FINDINGS.** The above recitals are true and correct and are hereby incorporated herein by reference.

**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.

**SECTION 3. DEFINITIONS.**

(A) This Resolution is the Annual Assessment Resolution as defined in the Code.

(B) All capitalized terms in this Annual Assessment Resolution shall have the meanings defined in the Code, Initial Assessment Resolution, 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, 2018.

**SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND  
THE GIRALDA AVENUE IMPROVEMENT PROJECT.**

(A) The Tax Parcels described in the updated Assessment Roll are hereby found to be specially benefited by the provision of the Giralda Avenue 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 Giralda Avenue 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, 2018, the Project Cost shall be allocated among all Tax Parcels in the Giralda Avenue 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 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, which commenced with the ad valorem tax bill that was 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.



# 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 TO APPROVE THE ASSESSMENT ROLL  
AND PROVIDE FOR COLLECTION OF SPECIAL  
ASSESSMENTS IN THE GIRALDA AVENUE ASSESSMENT  
AREA TO PROVIDE FOR THE GIRALDA AVENUE  
IMPROVEMENT PROJECT - SEP. 13, 2018

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

08/16/2018

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.

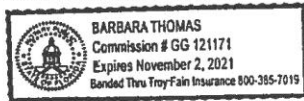
*Guillermo Garcia*

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

*Barbara Thomas*

(SEAL)

GUILLERMO GARCIA personally known to me





# **NOTICE OF HEARING TO APPROVE THE ASSESSMENT ROLL AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE GIRALDA AVENUE ASSESSMENT AREA TO PROVIDE FOR THE GIRALDA AVENUE 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 annual, non-ad valorem special assessments for the provision of the design, acquisition, construction, and installation of the Giralda Avenue Improvement Project within the boundaries of the Giralda Avenue Assessment Area. The special assessments for the Giralda Avenue 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 3:00 p.m. on September 13, 2018, 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.

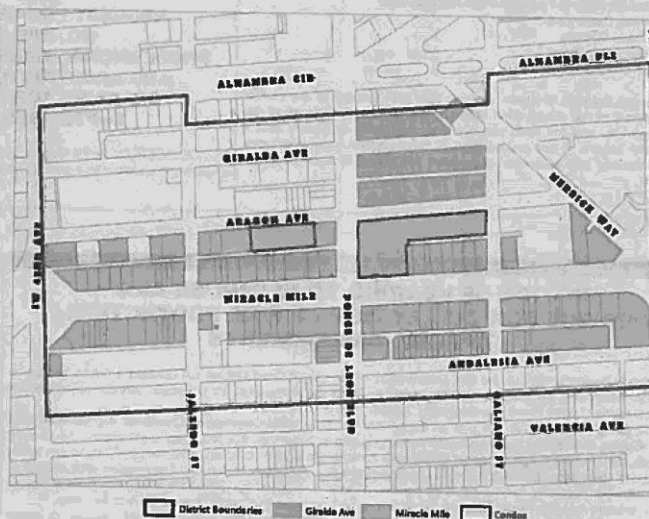
Pursuant to section 288.0105, Florida Statutes, if you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing or at any subsequent meeting to which the City Commission has continued its deliberations, you will need a record of the proceedings and 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](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 is based in equal parts on the amount of Building Area, Market Value, and Front Footage on Giralda Avenue 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-2014-115), the Final Assessment Resolution (Resolution No. R-2014-171), 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 was included on the ad valorem tax bill 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

**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 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 Giralda Avenue 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 \_\_\_\_ 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**

**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 Giralda Avenue 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, 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 Assessment Roll this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

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**

<b>Folio</b>	<b>Amount</b>	<b>Folio</b>	<b>Amount</b>
0341080073370	\$ 12,313.32	0341080073440	\$ 178.96
0341080072500	\$ 13,881.64	0341080072330	\$ 1,640.65
0341080073280	\$ 7,089.33	0341080073520	\$ 1,010.00
0341080072440	\$ 6,320.81	0341080072340	\$ 701.13
0341080073330	\$ 4,750.81	0341080073300	\$ 521.83
0341080072480	\$ 4,013.59	0341080073310	\$ 273.11
0341080072470	\$ 5,914.67	0341080073290	\$ 675.17
0341080073400	\$ 5,211.90	0341080073450	\$ 453.96
0341080073390	\$ 4,930.28	0341080073460	\$ 896.75
0341080073360	\$ 5,419.39	0341080073500	\$ 772.28
0341080072460	\$ 4,573.33	0341080073490	\$ 779.14
0341080072490	\$ 5,091.60	0341080073420	\$ 508.72
0341080073380	\$ 2,712.65	0341080073510	\$ 2,331.71
0341080073320	\$ 2,957.13	0341080072380	\$ 17,215.30
0341080073350	\$ 4,360.36	0341080073410	\$ 3,027.51
0341080073351	\$ 2,379.44	0341080072400	\$ 2,139.88
0341080072450	\$ 2,429.08		
0341080073340	\$ 2,224.06		
0341080073430	\$ 329.20		