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**CITY OF CORAL GABLES, FLORIDA**

**RESOLUTION NO. 2019-278**

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**ANNUAL ASSESSMENT RESOLUTION FOR  
OLD CUTLER BAY SECURITY GUARD  
SPECIAL TAXING DISTRICT**

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**ADOPTED SEPTEMBER 12, 2019**

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**RESOLUTION NO. 2019-278**

**A RESOLUTION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO SECURITY SERVICES ASSESSMENTS WITHIN THE OLD CUTLER BAY SECURITY GUARD SPECIAL TAXING DISTRICT; PROVIDING AUTHORITY AND DEFINITIONS; APPROVING THE UPDATED SECURITY SERVICES ASSESSMENT ROLL; PROVIDING FOR THE REIMPOSITION OF THE ASSESSMENTS; 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 of the City of Coral Gables, Florida (the "Commission"), has enacted the Assessment Ordinance (Ordinance No. 2015-09) (the "Ordinance"), as it may be amended, which authorizes the annual reimposition of Assessments for enhanced security services, facilities, and programs against all Tax Parcels/Folios within the Old Cutler Bay Security Guard Special District (the "District"); and

**WHEREAS**, the reimposition of an Assessment for enhanced security services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Security Service Cost among Tax Parcels/Folios within the District; and

**WHEREAS**, the Commission desires to reimpose an annual Assessment program within the District using the tax bill collection method for the Fiscal Year beginning on October 1, 2019; and

**WHEREAS**, the Commission on June 11, 2019, adopted Resolution No. 2019-199 (the "Preliminary Assessment Resolution") containing a brief and general

description of the enhanced security services, facilities and programs to be provided to Tax Parcels/Folios within the District; describing the method of apportioning the Security Service Cost to compute the Assessment for enhanced security services, facilities, and programs against Tax Parcels/Folios within the District; estimating the rate of assessment; and directing the preparation of the updated Security Services Assessment Roll and provision of the notice required by the Ordinance; and

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

**WHEREAS**, the Security Services Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

**WHEREAS**, notice of a public hearing has been published and mailed, if required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard; the proof of publication being attached hereto as Appendix A and an affidavit regarding the form of notice mailed being attached hereto as Appendix B; and

**WHEREAS**, a public hearing was held on September 12, 2019 and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance;

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

**SECTION 1. AUTHORITY.** This Resolution is adopted pursuant to the provisions of the Assessment Ordinance; the Initial Assessment Resolution (Resolution No. 2018-195); the Final Assessment Resolution (Resolution No. 2018-246); the Preliminary Assessment Resolution (Resolution No. 2019-199); Article VIII, Section 2, Florida Constitution; section 166.021, Florida Statutes; the City of Coral Gables Charter; and other applicable provisions of law.

**SECTION 2. DEFINITIONS AND INTERPRETATIONS.**

(A) This Resolution constitutes the Annual Assessment Resolution as defined in the Ordinance.

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

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

**SECTION 4. APPROVAL OF SECURITY SERVICES ASSESSMENT ROLL.**

(A) The Security Services Assessment Roll, which is currently on file in the office of the City Manager, is hereby approved.

(B) Additionally, the Security Services Assessment Roll, as approved, includes those Tax Parcels/Folios within the District that cannot be set forth in that Security Services Assessment Roll due to the provisions of Chapter 2019-12, Laws of Florida, concerning exempt “home addresses” under Section 119.071(d), Florida Statutes.

**SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND ENHANCED SECURITY SERVICES.**

(A) The Tax Parcels/Folios described in the updated Security Services Assessment Roll are hereby found to be specially benefited by the provision of the enhanced security services, facilities, and programs in the amount of the annual Assessment set forth in the updated Security Services Assessment Roll.

(B) For the Fiscal Year commencing October 1, 2019, the estimated Security Service Cost for the District is \$556,060.00. For the Fiscal Year commencing October 1, 2019, the estimated Assessment is \$4,391.22 per improved Lot/Unit and \$2,195.61 per Vacant Lot/Unit. The annual Assessments computed in the manner set forth in the Preliminary Assessment Resolution are hereby levied and reimposed on all Tax Parcels/Folios in the District for the Fiscal Year commencing October 1, 2019.

(C) The methodology set forth in Section 5 of the Preliminary Assessment Resolution for computing the annual Assessments is hereby approved.

(D) Upon adoption of this Annual Assessment Resolution, 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 Commission of this Annual Assessment 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.**

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

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

(C) 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 C. The Property Appraiser and Tax Collector shall apply the Assessment rates approved herein to any Tax Parcels/Folios within the District with exempt "home addresses" pursuant to Section 119.071(d), Florida Statutes.

**SECTION 7. EFFECT OF ANNUAL ASSESSMENT RESOLUTION.** The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Assessment Resolution (including, but not limited to, the method by which the Assessments are computed, the Security Services Assessment Roll, 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 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 TWELFTH DAY OF SEPTEMBER, A.D., 2019.  
(Moved: Lago/Seconded: Keon)  
(Yeas: Lago, Mena, Fors, Jr., Keon, Valdes-Fauli)  
(Unanimous:5-0 Vote)  
(Agenda Item:7)

APPROVED:

RAUL VALDES-FAULI  
MAYOR

ATTEST:

  
BILLY Y. URQUIA  
CITY CLERK

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

  
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 MARIA MESA, who on oath says that he or she is the LEGAL CLERK, Legal Notices of the Miami Daily Business Review (the 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 IMPOSE AND PROVIDE FOR  
COLLECTION OF SECURITY SERVICES SPECIAL  
ASSESSMENTS - OLD CUTLER BAY SECURITY GUARD  
SPECIAL TAXING DISTRICT - SEP. 12, 2019

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

09/14/2019

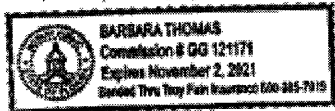
Affiant further says that the said Miami Daily Business Review is a newspaper published at Miami, in said Miami-Dade County, Florida and that the said newspaper has heretofore been continuously published in said Miami-Dade County, Florida each day (except Saturday, Sunday and Legal Holidays) and has 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.

Seen to and subscribed before me this  
14 day of AUGUST, A.D. 2019

*Barbara Thomas*

(SEAL)

MARIA MESA 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 continued imposition of special assessments for the provision of enhanced neighborhood security services, facilities, and programs for the Fiscal Year beginning October 1, 2019 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 12, 2019, 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.

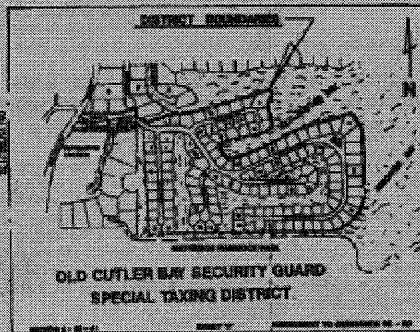
Any person who needs assistance in another language in order to speak during the public hearing or public comment portion of the meeting should contact the City's ADA Coordinator Regual Elejabarrieta, Esq., Director of Labor Relations and Risk Management (E-mail: [regualbarrieta@coralgables.com](mailto:regualbarrieta@coralgables.com), Telephone: 305-722-8886, 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 Regual Elejabarrieta, Esq., Director of Labor Relations and Risk Management (E-mail: [regualbarrieta@coralgables.com](mailto:regualbarrieta@coralgables.com), Telephone: 305-722-8886, 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 for each vacant lot/unit. 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 \$4,391.22 per improved lot and \$2,185.61 per vacant lot. A more specific description is set forth in the Initial Assessment Resolution (Resolution No. 2018-199) and the Final Assessment Resolution (Resolution No. 2018-290). Copies of the Master Service Assessment Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Preliminary Assessment Resolution, and the updated 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.



CITY CLERK OF  
CORAL GABLES, FLORIDA  
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**APPENDIX B**

**AFFIDAVIT REGARDING NOTICE MAILED  
TO PROPERTY OWNERS**

## **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 Security Services Assessment Roll and the preparation, mailing, and publication of notices in accordance with Ordinance No. 2015-09 (the "Assessment Ordinance") and in conformance Resolution No. 2019-199 adopted by the City Commission on June 11, 2019 (the "Preliminary Assessment Resolution").

2. Ms. Gomez has caused the notices required by the Assessment Ordinance to be prepared in conformance with the Preliminary Assessment Resolution. An exemplary form of such notice is attached hereto. Ms. Gomez has caused such individual notices for each affected property owner to be prepared and each notice 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.

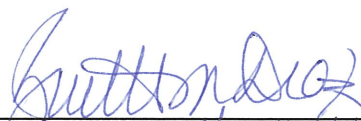
3. On or before August 22, 2019, Ms. Gomez caused the mailing of the above-referenced notices in accordance with the Assessment Ordinance and the Preliminary Assessment Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Miami-Dade County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

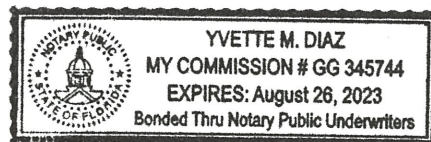
FURTHER AFFIANT SAYETH NOT.

  
Diana M. Gomez, affiant

STATE OF FLORIDA  
COUNTY OF MIAMI-DADE

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 13th day of September, 2019 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.: \_\_\_\_\_



**EXHIBIT C**

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

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

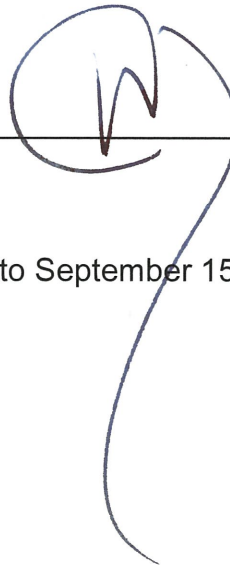
I HEREBY CERTIFY that, I am the Mayor, or the authorized agent of the City of Coral Gables, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for enhanced security services (the "Non-Ad Valorem Assessment Roll") for the 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, 2019.

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 12<sup>th</sup> day of September 2019.

THE CITY OF CORAL GABLES, FLORIDA

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



[to be delivered to Tax Collector prior to September 15