
CITY OF CORAL GABLES, FLORIDA

RESOLUTION NO. 2020-_____

**ANNUAL ASSESSMENT RESOLUTION
FIRE PROTECTION**

ADOPTED SEPTEMBER 10, 2020

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RESOLUTION NO. 2020-_____

CITY OF CORAL GABLES, FLORIDA

A RESOLUTION OF THE CITY OF CORAL GABLES, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN THE CITY OF CORAL GABLES, FLORIDA; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE CITY, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020; APPROVING THE RATE OF ASSESSMENT; APPROVING THE ASSESSMENT ROLL; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of Coral Gables, Florida (the "City Commission"), has enacted Ordinance No. 2015-09 (the "Master Service Assessment Ordinance" or "Ordinance"), which authorizes the imposition of annual service assessments, including, but not limited to, Fire Protection Assessments for fire protection services, facilities, and programs against Assessed Property located within the City;

WHEREAS, the reimposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning the Fire Protection Assessed Cost among parcels of Assessed Property;

WHEREAS, the City Commission desires to reimpose a Fire Protection Assessment program in the City using the procedures provided by the Ordinance, including the tax bill collection method for the Fiscal Year beginning on October 1, 2020;

WHEREAS, the City Commission, on June 9, 2020, adopted Resolution No. 2020-127 (the "Preliminary Assessment Resolution");

WHEREAS, the Preliminary Assessment Resolution contains and references a brief and general description of the fire protection services, facilities and programs to be provided to Assessed Property; describes the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property; estimates rates of assessment; and directs the updating and preparation of the Assessment Roll and provision of the notice required by the Ordinance;

WHEREAS, in order to reimpose Fire Protection Assessments for the Fiscal Year beginning October 1, 2020, the Ordinance requires the City Commission to adopt an Annual Assessment Resolution which establishes the rates of assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the City Commission deems appropriate, after hearing comments and objections of all interested parties;

WHEREAS, the updated Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance;

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; an affidavit regarding the form of notice mailed being attached hereto as Appendix A and the proof of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 10, 2020, 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 Ordinance, Resolution No. 2009-231 (the "Initial Assessment Resolution"), Resolution No. 2009-267 (the "Final Assessment Resolution"), Resolution No. 2020-127 (the "Preliminary Assessment Resolution"), the City Charter of the City of Coral Gables, Florida, Article VIII, Section 2, Florida Constitution; section 166.021, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION. This resolution constitutes the Annual Assessment Resolution as defined in the Ordinance. All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Assessment Resolution.

SECTION 3. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The parcels of Assessed Property described in the Assessment Roll, which is hereby approved, are hereby found to be specially benefited by the provision of the fire protection services, facilities, and programs described or referenced in the Preliminary Assessment Resolution in the amount of the Fire Protection Assessment set forth in the updated Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. Additionally, the

Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Assessment Roll pursuant to Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

(B) It is hereby ascertained, determined and declared that each parcel of Assessed Property within the City will be specially benefited by the City's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Preliminary Assessment Resolution. Adoption of this Annual Assessment Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance the Initial Assessment Resolution, the Final Assessment Resolution and the Preliminary Assessment Resolution, from the fire protection services, facilities, or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Assessment Resolution.

(C) The method for computing Fire Protection Assessments described and referenced in the Preliminary Assessment Resolution is hereby approved. The Cost Apportionment and Parcel Apportionment methodologies described and adopted in Sections 6 and 7 of the Preliminary Assessment Resolution are hereby approved.

(D) For the Fiscal Year beginning October 1, 2020, the estimated Fire Protection Assessed Cost to be assessed is \$2,950,000.00. The Fire Protection Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment

and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year beginning October 1, 2020, are hereby established as follows:

RESIDENTIAL PROPERTY USE CATEGORY		Rate Per Dwelling Unit			
Residential Dwelling Unit		\$70			
NON-RESIDENTIAL PROPERTY USE CATEGORIES	Building Classification (in square foot ranges)	Commercial	Industrial/Warehouse	Institutional	Educational
Tier 1	100 - 1999	\$82	\$13	\$76	\$31
Tier 2	2000 - 4499	\$164	\$25	\$151	\$61
Tier 3	4500 - 7999	\$368	\$55	\$339	\$137
Tier 4	8000 - 12399	\$654	\$97	\$603	\$244
Tier 5	12400 - 17799	\$1,014	\$151	\$935	\$378
Tier 6	17800 - 24199	\$1,455	\$216	\$1,341	\$542
Tier 7	24200 - 31699	\$1,978	\$293	\$1,824	\$737
Tier 8	31700 - 39999	\$2,591	\$384	\$2,389	\$965
Tier 9	40000 - 49399	\$3,270	\$485	\$3,014	\$1,218
Tier 10	49400 - 59799	\$4,038	\$598	\$3,722	\$1,504
Tier 11	59800 - 71199	\$4,888	\$724	\$4,505	\$1,821
Tier 12	71200 - 83499	\$5,819	\$862	\$5,364	\$2,168
Tier 13	83500 - 96799	\$6,825	\$1,011	\$6,291	\$2,542
Tier 14	96800 - 111199	\$7,912	\$1,172	\$7,293	\$2,947
Tier 15	111200 - 126499	\$9,088	\$1,346	\$8,378	\$3,386
Tier 16	126500 - 142799	\$10,339	\$1,531	\$9,530	\$3,851
Tier 17	142800 - 159999	\$11,671	\$1,728	\$10,758	\$4,348
Tier 18	160000 - 178299	\$13,077	\$1,937	\$12,054	\$4,871
Tier 19	178300 - 197599	\$14,572	\$2,158	\$13,432	\$5,428
Tier 20	197600 - 217799	\$16,150	\$2,392	\$14,886	\$6,016
Tier 21	217800 - 239099	\$17,801	\$2,636	\$16,408	\$6,631
Tier 22	239100 - 261299	\$19,541	\$2,894	\$18,013	\$7,279
Tier 23	261300 - 284499	\$21,356	\$3,162	\$19,685	\$7,955
Tier 24	284500 - 308699	\$23,252	\$3,443	\$21,433	\$8,661
Tier 25	308700 - 333899	\$25,229	\$3,736	\$23,256	\$9,398
Tier 26	333900 - 359999	\$27,289	\$4,041	\$25,154	\$10,165
Tier 27	360000 - 387199	\$29,422	\$4,357	\$27,120	\$10,959
Tier 28	387200 - 415399	\$31,645	\$4,686	\$29,169	\$11,787
Tier 29	415400 - 444499	\$33,950	\$5,027	\$31,294	\$12,646
Tier 30	444500 - 474599	\$36,328	\$5,379	\$33,486	\$13,532
Tier 31	474600 - 505699	\$38,788	\$5,744	\$35,754	\$14,448
Tier 32	505700 - 537799	\$41,330	\$6,120	\$38,096	\$15,395
Tier 33	537800 - 570899	\$43,953	\$6,508	\$40,515	\$16,372
Tier 34	570900 - 604999	\$46,658	\$6,909	\$43,008	\$17,379

Tier 35	605000 - 639999	\$49,445	\$7,321	\$45,577	\$18,418
Tier 36	640000 - 676099	\$52,305	\$7,745	\$48,214	\$19,483
Tier 37	676100 - 713099	\$55,256	\$8,182	\$50,933	\$20,582
Tier 38	713100 - Unlimited	\$58,280	\$8,630	\$53,720	\$21,708

(E) The above rates of assessment are hereby approved. Except as otherwise provided herein, Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property included in the Assessment Roll for the Fiscal Year beginning October 1, 2020.

(F) The following exemptions are approved for the Fire Protection Assessment program:

(1) No Fire Protection Assessment shall be imposed upon a parcel of Government Property. However, this exemption does not apply to Government Property that is owned by federal mortgage entities, such as the VA and HUD;

(2) No Fire Protection Assessment shall be imposed upon a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law;

(3) No Fire Protection Assessment shall be imposed on a Government Leasehold whose Building use is wholly exempt from ad valorem taxation under Florida law. However, the exemption provided herein does not include Government Leaseholds that are not wholly exempt from ad valorem taxation;

(4) In accordance with Section 170.01(4), Florida Statutes, no Fire Protection Assessment shall be imposed against any Building of Non-Residential Property located on a Tax Parcel that is classified by the Property Appraiser as agricultural lands pursuant to

Section 193.461, Florida Statutes, unless that Building exceeds a just value of \$10,000 as determined by the Property Appraiser and is not an "agricultural pole barn" as defined in Section 170.01(4), Florida Statutes.

(G) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the City Commission shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments.

(H) As authorized in the Ordinance, interim Fire Protection Assessments are also levied and imposed against all property for which a Certificate of Occupancy is issued after adoption of this Annual Assessment Resolution based upon the rates of assessment approved herein.

(I) Fire Protection Assessments shall constitute a lien upon the Assessed Property so assessed 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.

(J) The Fire Protection Assessments imposed against non-Government Property shall be billed, collected, and enforced pursuant to the Uniform Assessment Collection Act as described in the Ordinance. The Fire Protection Assessments imposed against Government Property that is not otherwise exempted from the Fire Protection Assessments shall be billed, collected, and enforced pursuant to the alternative method of collection described in the Ordinance, including applicable discounts for early payments. The City

Commission hereby directs the Finance Director to mail said bills no later than November 1, 2020 in substantially the form attached hereto as Appendix C.

(K) The Fire Protection Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

(L) 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 D. The Property Appraiser and Tax Collector shall apply the Fire Protection Assessment rates approved herein to any Tax Parcels of Assessed Property with exempt "home addresses" pursuant to Section 119.071(d), Florida Statutes.

SECTION 4. CONFIRMATION OF PRELIMINARY ASSESSMENT RESOLUTION.

The Preliminary Assessment Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days from the date of this Annual Assessment Resolution.

SECTION 6. SEVERABILITY. If any clause, section or other part of this resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such

unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this resolution.

SECTION 7. EFFECTIVE DATE. This Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED THIS 10TH DAY OF SEPTEMBER, A.D., 2020.

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

APPROVED:

RAUL VALDES-FAULI
MAYOR

ATTEST:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

BILLY Y. URQUIA
CITY CLERK

MIRIAM RAMOS
CITY ATTORNEY

APPENDIX A

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 Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Master Service Assessment Ordinance (Ordinance No. 2015-09) adopted by the City Commission on May 26, 2015 (the "Assessment Ordinance") and in conformance with the Preliminary Assessment Resolution (Resolution No. 2020-127) adopted by the City Commission on June 9, 2020 (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 20, 2020, 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, by means of ☐ physical presence or ☐ online notarization, this ____ day of _____, 2020 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 B
PROOF OF PUBLICATION

APPENDIX C

FORM OF BILL FOR GOVERNMENT PROPERTY

APPENDIX C

FORM OF BILL FOR GOVERNMENT PROPERTY

City of Coral Gables
[ADDRESS]

Owner Name
Address
City, State Zip

Tax Parcel #: _____
Legal Description: _____
Sequence #: _____

*****THIS IS A BILL*****

The City of Coral Gables has imposed an annual assessment for fire protection services for the fiscal year October 1, 2020 - September 30, 2021 (FY20-21). The purpose of this assessment is to fund fire protection services, facilities, and programs benefiting property located within the incorporated area of the City. The annual fire protection assessment on your property is based on the classification of each parcel of property and number of billing units contained therein.

The above parcel is classified as _____.

The total number and type of billing units on the above parcel is _____.

The annual Fire Protection Assessment for the above parcel is \$_____ for FY20-21 and future fiscal years.

The total amount due is \$_____.

The FY20-21 fire protection assessment is due and payable on or March 31, 2021. Payments are subject to the following discounts when paid by the date indicated (please pay only one amount):

		<u>Amount</u>
November 30, 2020:	4%	\$
December 31, 2020:	3%	\$
January 31, 2021:	2%	\$
February 28, 2021:	1%	\$

Payments received after March 31, 2021 will be considered delinquent. Failure to pay may cause the institution of foreclosure and/or mandamus proceedings or a tax sale certificate to be issued against the property, either of which may result in a loss of title.

Please remit the below portion with your payment. Payment in person may be made at the City of Coral Gables, [ADDRESS], Coral Gables, Florida [ZIP CODE].

Remit to: City of Coral Gables
[MAILING ADDRESS]
Tax Parcel ID#: _____
Sequence #: _____
Payment Amount: _____

APPENDIX D

**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 fire protection 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, 2020.

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 _____, 2020.

THE CITY OF CORAL GABLES, FLORIDA

By: _____
Mayor

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