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**CITY OF CORAL GABLES, FLORIDA**

**RESOLUTION NO. 2020-204**

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**ANNUAL ASSESSMENT RESOLUTION FOR  
MIRACLE MILE ASSESSMENT AREA**

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**ADOPTED SEPTEMBER 10, 2020**

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## TABLE OF CONTENTS

	<u>Page</u>
SECTION 1. FINDINGS.....	3
SECTION 2. AUTHORITY.....	3
SECTION 3. DEFINITIONS.....	3
SECTION 4. APPROVAL OF UPDATED ASSESSMENT ROLL. ....	3
SECTION 5. ANNUAL ASSESSMENTS TO FUND THE MIRACLE MILE IMPROVEMENT PROJECT.....	4
SECTION 6. ASSESSMENT LIENS.....	5
SECTION 7. COLLECTION OF ASSESSMENTS.....	6
SECTION 8. EFFECT OF ANNUAL ASSESSMENT RESOLUTION. ....	6
SECTION 9. SEVERABILITY.....	6
SECTION 10. EFFECTIVE DATE. ....	7
 <b>APPENDICES:</b>	
APPENDIX A PROOF OF PUBLICATION.....	A-1
APPENDIX B AFFIDAVIT OF MAILING.....	B-1
APPENDIX C FORM OF CERTIFICATE TO.....	C-1
NON-AD VALOREM ASSESSMENT ROLL	

**CITY OF CORAL GABLES, FLORIDA**

**RESOLUTION NO. 2020-204**

**A RESOLUTION OF THE CITY COMMISSION 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 THE ASSESSMENTS TO FUND THE MIRACLE MILE 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 10, 2020, 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, Section 166.021, 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, as amended, and the Final Assessment Resolution, unless the context clearly indicates an alternative meaning.

**SECTION 4. APPROVAL OF UPDATED ASSESSMENT ROLL.**

(A) The Assessment Roll, a copy of which was present at the above referenced public hearing and is incorporated herein by reference, is hereby approved for the Fiscal Year commencing on October 1, 2020.

(B) Additionally, the Assessment Roll, as approved, includes those Tax Parcels within the Assessment Area that cannot be set forth in that Assessment

Roll pursuant to Section 119.071(4), Florida Statutes, concerning exempt “home addresses.”

**SECTION 5. ANNUAL 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.

(B) The methodology set forth in Sections 3.02 for assigning Assessment Units to each Tax Parcel within the Miracle Mile 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.

(C) For the Fiscal Year beginning October 1, 2020, 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, shall continue to be levied and imposed on all Tax Parcels in the Assessment Area at the annual assessment rates included in the final

Assessment Roll, for a period not to exceed 20 years, which commenced with the ad valorem tax bill 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 TENTH DAY OF SEPTEMBER, A.D., 2020.

(Moved: Lago / Seconded: Keon)

(Yeas: Lago, Fors, Jr., Keon, Valdes-Fauli)

(Majority: 4-0 Vote)

(Absent: Mena)

(Agenda Item: 3)


APPROVED:

  
RAUL VALDES-FAULI  
MAYOR

ATTEST:

  
BILLY Y. URQUIA  
CITY CLERK

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

  
MIRIAM 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 t/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

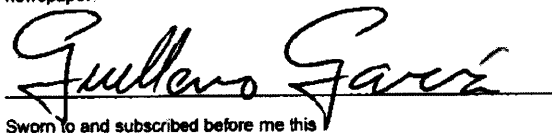
CITY OF CORAL GABLES - HEARING TO APPROVE THE  
ASSESSMENT ROLL AND PROVIDE FOR COLLECTION OF  
SPECIAL ASSESSMENTS IN THE MIRACLE MILE ASSESSMENT  
- AREA TO PROVIDE FOR THE MIRACLE MILE IMPROVEMENT  
PROJECT- SEPT. 10, 2020

**SEE ATTACHED**

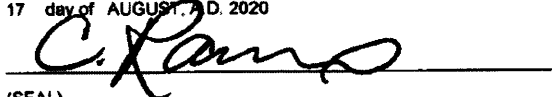
in the XXXX Court,  
was published in said newspaper in the issues of

08/17/2020

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.

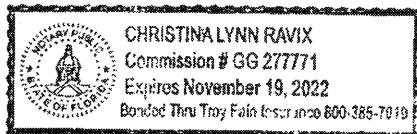


Sworn to and subscribed before me this  
17 day of AUGUST, A.D. 2020



(SEAL)

GUILLERMO GARCIA personally known to me



**NOTICE OF HEARING TO APPROVE THE ASSESSMENT  
ROLL AND PROVIDE FOR COLLECTION OF SPECIAL  
ASSESSMENTS IN THE MIRACLE MILE ASSESSMENT  
AREA TO PROVIDE FOR THE MIRACLE MILE  
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 Miracle Mile Improvement Project within the boundaries of the Miracle Mile Assessment Area.

The hearing will be held at 3:00 p.m. on September 10, 2020, as a Virtual Hearing with elected officials and City Staff participating through video conferencing, 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 virtual hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City 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.

The virtual hearing will be held through the Zoom platform. Members of the public may join the meeting via Zoom at <https://zoom.us/j/3054466800>. In addition, a dedicated phone line will be available so that any individual who does not wish (or is unable) to use Zoom may listen to and participate in the meeting by dialing: (305) 461-6769 Meeting ID: 305 446 6800.

Pursuant to section 286.0105, 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: 305-722-6686, 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 Miracle Mile 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-2014-114), the Final Assessment Resolution (Resolution No. R-2014-169), 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**

The map displays a grid of streets and building footprints. The streets shown are Giralda, Aragon, Valencia, Alameda, Miraflores, and others. The building footprints are indicated by shaded areas with vertical lines. The map is titled "MAP OF ASSESSMENT AREA" at the top.

**CITY CLERK OF THE  
CITY OF CORAL GABLES, FLORIDA  
20-43/0000483108M**

**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. 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

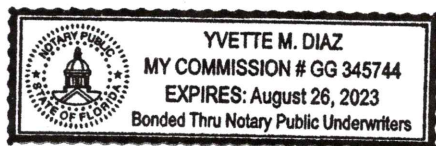
the Miami-Dade County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.


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 14th day of September, 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: Yvette M. Diaz  
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 Miracle Mile 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, 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 10<sup>th</sup> day of September, 2020.

THE CITY OF CORAL GABLES, FLORIDA

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

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