

Memorandum



(Public Hearing 9-1-15)

Date: June 2, 2015

To: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

Agenda Item No. 5(K)

From: Carlos A. Gimenez
Mayor

Subject: Ordinance Adopting and Ratifying Non-Ad Valorem Assessment Rolls, Rates and Assessments for Street Lighting Special Taxing Districts

RECOMMENDATION

It is recommended that the Board of County Commissioners (Board) approve the attached Ordinance pertaining to the proposed fees for the Special Taxing Districts' non-ad valorem assessment rolls, rates and assessments for Street Lighting Special Taxing Districts for Fiscal Year (FY) 2015-16. All lots and parcels within the Street Lighting Special Taxing District are unique due to their geographical boundaries, affected property owners and level of services provided. Therefore, approval of this ordinance is required to continue providing service for all lots and parcels within the Street Lighting Special Taxing Districts. The Public Works and Waste Management Department (PWWM) has determined, and I concur, that the services provided by these special taxing districts will provide special benefits to properties within each district exceeding the amount of special assessments to be levied. Therefore, it is hereby recommended that the proposed rates provided in Exhibit A be approved and adopted.

In addition to this ordinance, there are three (3) other proposed ordinances relating to Special Taxing Districts. One ordinance adopts and ratifies non-ad valorem assessment rolls, rates and assessments for Multipurpose Maintenance Special Taxing Districts that are increasing. A second ordinance adopts and ratifies non-ad valorem assessment rolls, rates and assessments for Security Guard Special Taxing Districts that are increasing. A third ordinance adopts and ratifies special assessment district rates for Street Lighting, Multipurpose Maintenance, Security Guard, and Capital Improvements/Road Maintenance Special Taxing Districts that are remaining flat.

Of the total 1,068 active special taxing districts, a total of 234 require a rate increase. Currently, there are 904 street lighting districts, of which 196 require a rate increase and 708 remain flat.

SCOPE

The scope of this item extends countywide.

FISCAL IMPACT/FUNDING SOURCE

There will be no financial impact to the General Fund. Any financial impact would be absorbed by the property owners affected by the special assessments.

TRACKING

The implementation and operation of the Special Taxing Districts are monitored by Michael R. Bauman, Chief, Causeways and Special Taxing Districts Division (Division), Public Works and Waste Management Department (PWWM) and the financials are overseen by Aneisha Daniel, Assistant Director, Fiscal and Internal Services, PWWM.

BACKGROUND

The Special Taxing Districts have been created throughout Miami-Dade County (County) to provide public improvements and/or special services at the requests of the residents or developers. Chapters 18 and 28 of the County Code (Code) provide for the legal framework of Special Taxing Districts. Improvements and services that are currently provided through Special Taxing Districts include:

- Street Lighting - created in existing communities at their request and mandated by Code in new subdivisions,
- Multipurpose Maintenance - includes, but is not limited to, landscape and lake maintenance, maintenance of swales, walls, and graffiti abatement for walls within or abutting the public right-of-way line,
- Security Guard - provides by either stationary and/or roving patrol manned by off-duty police officers or commercial guards,
- Capital Improvements/Road Maintenance - provides for one (1) time upgrades or improvements within public right-of-way; examples include water/sewer, drainage, utilities and other roadway improvements

The County is currently responsible for the management and operation of 1,068 active Special Taxing Districts. There are currently 904 active Street Light Districts, 44 Security Guard Districts, 117 Multipurpose Maintenance Districts, and three (3) Capital Improvements/Road Maintenance Districts located within Miami-Dade County.

Special taxing districts are petitioned for by the property owners within the district boundaries, approved by the Board and ratified by the qualified electorate within those boundaries. The improvements are paid for by the property owners through special assessments collected through the annual combined real property tax bill pursuant to Florida Statute 197.3632. All improvements or services must be public, usually provided within public right-of-way or public property, and therefore, no person will be prohibited access to a Special Taxing District.

Pursuant to Florida Statute 197.3632 and Section 18-14(5) of the County Code, the County is required to publicly notice the non-ad valorem assessment rolls in special taxing districts. In the event of a rate increase, the Board is required to adopt non-ad valorem assessment rolls at a public hearing held between January 1 and September 15. Previously, all increases to non-ad valorem assessment rolls were approved as a part of the annual County budget process.

All residents in Special Taxing Districts whose assessments are increasing will receive notification as follows:

- Each resident will receive by first class mail, publication in a newspaper, and posting of such notice in each district, a notice informing them of:
 - a. the purpose of the assessment,
 - b. the total amount to be levied against each parcel,
 - c. the unit of measurement to be applied against each parcel to determine the assessment,

- d. the number of such units contained within each parcel,
- e. the total revenue the local government will collect by the assessment,
- f. 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,
- g. 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
- h. the date, time, and place of the hearing.


The County's Audit and Management Department is currently conducting an audit of all special taxing districts managed by the County. The ongoing audit process and subsequent management review has revealed issues with management and accounting practices that are currently being addressed. The Division has been reorganized, the accounting and budget process methodology has been reviewed and enhanced for consistency with acceptable County and accounting standards, and staff is working with the County Attorney's Office to ensure compliance with State laws. **It must be noted that special taxing districts' services have been continually provided without interruption of service during this review process.**

The proposed rate increase recommendations adjust for electricity costs and in some cases correct prior year deficits. The table below provides a brief summary of the range of the required increases. Exhibit A attached provides the detail of each table recommendation.

	Number of Districts	Number of Folios/ Properties
Flat Rate	708	122,032
Between \$0 and \$50	152	93,478
Between \$51 and \$100	19	10,243
Between \$101 and \$200	6	42
Between \$201 and \$500	11	231
Between \$501 and \$1,000	3	4
Over \$1,000	5	13

Staff is in the process of meeting with either homeowners' associations or other individuals/groups that represent the Special Taxing Districts to brief them on corrective actions that have been taken to ensure that the Special Taxing Districts program operation remains fiscally sound.

All required statutory notification requirements have also been followed.



Alina T. Hudak
Deputy Mayor



MEMORANDUM

(Revised)

TO: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

DATE: September 1, 2015

FROM: 
R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 5(K)

Please note any items checked.

- "3-Day Rule" for committees applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Ordinance creating a new board requires detailed County Mayor's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous ____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 5(K)
9-1-15

ORDINANCE NO. _____

ORDINANCE APPROVING, ADOPTING AND RATIFYING NON-AD VALOREM ASSESSMENT ROLLS, RATES AND ASSESSMENTS FOR THE STREET LIGHTING SPECIAL TAXING DISTRICTS IN MIAMI-DADE COUNTY, FLORIDA, FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016; PROVIDING SEVERABILITY, EXCLUSION FROM THE CODE AND AN EFFECTIVE DATE

WHEREAS, pursuant to petition, notice and public hearing, the Board of County Commissioners (“Board”) by various ordinances has established special taxing districts in Miami-Dade County, Florida, for the provision of street lighting, in accordance with the provisions of Chapter 18 of the Code of Miami-Dade County, Florida, enacted under and pursuant to the provisions of Section 1.01(A)(11) of the Home Rule Charter of Miami-Dade County, Florida; and

WHEREAS, the street lighting in these special taxing districts is in operation; and

WHEREAS, pursuant to these ordinances, the Board of County Commissioners determined that special assessments in the special taxing districts listed in Exhibit A for street lighting should be levied on a per front-footage basis in accordance with such adopted ordinances; and

WHEREAS, pursuant to Section 18-14(4) of the Code of Miami-Dade County, Florida, the County Mayor or County Mayor’s designee caused assessment rolls to be prepared and filed with the Clerk of the County Commission and pursuant to notice published, posted, and mailed

to all property owners within the special taxing districts, the County Commission held a public hearing on this date upon the assessment rolls submitted by the County Mayor or County Mayor's designee, and all interested persons were afforded the opportunity to present their objections, if any, with respect to their assessments on such assessment rolls; and

WHEREAS, after due consideration, the County Commission found and determined that the assessments shown on the assessment rolls were generally in direct proportion to the special benefits accruing to the respective parcels of real property appearing on said assessment rolls; and

WHEREAS, each property owner was notified that the special assessments, when finally approved and confirmed pursuant to Section 18-14(6) of the Code of Miami-Dade County, Florida, will be placed on the November, 2015, and subsequent real property tax bills and that, if these special assessments are not paid when due, the properties on which the special assessments are levied will be respectively subject to the same collection procedures as for ad valorem taxes, including possible loss of title,

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA:

Section 1. This ordinance shall be known and may be cited as the "Fiscal Year 2015-16 Miami-Dade County Street Lighting Non-Ad Valorem Special Assessment Ordinance."

Section 2. The Board intends to use the uniform method of collection of non-ad valorem assessments as authorized in Section 197.3632, Florida Statutes, as amended, for collecting the non-ad valorem assessments levied within Miami-Dade County for special taxing districts, including, but not limited to, street lighting. Descriptions of such areas to be assessed,

units of measurement, and the amount of the assessment are attached hereto as Exhibit A and incorporated herein by reference. Except as herein provided, this Board hereby also incorporates by reference: (1) all previously adopted ordinances establishing and/or amending the districts and service areas described in Exhibit A; and, (2) any resolution adopting preliminary or amended assessment rolls for the districts and service areas described in Exhibit A.

Section 3. After duly advertised public hearing, this Board has received written objections, if any, and heard testimony from all interested person(s) and, based on the benefit to the properties within the districts described in Exhibit A, hereby determines that the levies of the assessments are needed to fund the cost of street lighting within these districts. Said revised assessment rolls (a copy of which are made a part hereof by reference) are approved, adopted, and confirmed pursuant to Section 18-14(6) of the Code of Miami-Dade County, Florida.

Section 4. All assessments made upon said revised assessment rolls shall constitute a special assessment lien upon the real property so assessed from the date of the confirmation of such assessments, in accordance with the provisions of Section 18-14(8) of the Code of Miami-Dade County, Florida.

Section 5. All assessments shall be payable in accordance with Section 18-14(7) of the Code of Miami-Dade County, Florida. As authorized by Section 197.363, Florida Statutes, all special assessments levied and imposed under the provisions of the various ordinances previously approved by the Board, shall be collected, subject to the provisions of Chapter 197, Florida Statutes, in the same manner and at the same time as ad valorem taxes. Unless paid when due, such assessments shall be deemed delinquent and payment thereof may be enforced by means of the procedures provided by the provisions of Chapter 197, Florida Statutes, and/or Section 18-14(8) of the Code of Miami-Dade County, Florida.

Section 6. Within thirty (30) days from the effective date of this resolution, the Clerk of the Board of County Commissioners is directed to deliver to the Finance Director a copy of the assessment roll, and to cause a duly certified copy of this resolution, together with the assessment roll, to be filed and recorded in the Office of the Clerk of the Circuit Court of Miami-Dade County, Florida.

Section 7. Unless otherwise prohibited by law, this ordinance shall supersede all enactments of this Board including, but not limited to, ordinances, resolutions, implementing orders, regulations, rules, and provisions in the Code of Miami-Dade County in conflict herewith; provided, however, nothing in this ordinance shall amend or supersede the requirements of Ordinance 07-45, as amended.

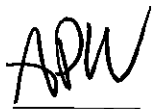

Section 8. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

Section 9. This ordinance shall become effective ten (10) days after the date of enactment unless vetoed by the Mayor, and if vetoed, shall become effective only upon override by this Board.

Section 10. It is the intention of the Board of County Commissioners and it is hereby ordained that the provisions of this ordinance shall be excluded from the Code of Miami-Dade County.

PASSED AND ADOPTED:

Approved by County Attorney as
to form and legal sufficiency:

Prepared by:

Jorge Martinez-Esteve

FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

DISTRICT	DISTRICT DESCRIPTION	CURRENT RATE	PROPOSED NEW RATE	NUMBER OF FOLIO (S)	NUMBER OF UNITS	VALUE	MULTIPLIER
L0002	BUNCH PARK	0.3595	0.3840	3,990	159,537	\$61,262.21	LOT/PARCEL FRONT FOOTAGE
L0003	SUNSWEEP ISLE	0.4465	1.0643	198	16,334	\$17,384.28	LOT/PARCEL FRONT FOOTAGE
L0004	TOWN PARK ESTATES	0.3746	0.3994	765	66,143	\$26,417.51	LOT/PARCEL FRONT FOOTAGE
L0005	RICHMOND HEIGHTS	0.4618	0.7671	2,006	166,579	\$127,782.75	LOT/PARCEL FRONT FOOTAGE
L0006	WEST PERRINE	0.4489	0.4624	1,312	121,364	\$56,118.71	LOT/PARCEL FRONT FOOTAGE
L0007	NARANJA PARK	0.5117	0.5442	231	27,819	\$15,139.10	LOT/PARCEL FRONT FOOTAGE
L0008	SOUTHWEST SEC. 1	0.4763	0.4817	8,045	694,592	\$334,584.97	LOT/PARCEL FRONT FOOTAGE
L0009	TWIN LAKES	0.5133	0.6929	1,290	120,600	\$83,563.74	LOT/PARCEL FRONT FOOTAGE
L0010	CRESTVIEW	0.5716	0.5992	2,309	98,337	\$58,923.53	LOT/PARCEL FRONT FOOTAGE
L0011	WESTCHESTER	0.4636	0.4886	4,965	390,553	\$190,824.20	LOT/PARCEL FRONT FOOTAGE
L0012	BROWNSVILLE	0.4434	0.4665	4,982	371,296	\$173,209.58	LOT/PARCEL FRONT FOOTAGE
L0014	IVES ESTATES	0.4868	0.5050	1,378	106,809	\$53,938.55	LOT/PARCEL FRONT FOOTAGE
L0019	BISCAYNE	0.4467	0.4989	2,701	88,408	\$44,106.75	LOT/PARCEL FRONT FOOTAGE
L0020	SUNSET PARK	0.5449	0.5711	1,496	85,941	\$49,080.91	LOT/PARCEL FRONT FOOTAGE
L0022	PALM SPRINGS NORTH	0.4872	0.5278	2,016	132,818	\$70,101.34	LOT/PARCEL FRONT FOOTAGE
L0025	OAKLAND PARK	0.3959	0.4486	387	31,762	\$14,248.43	LOT/PARCEL FRONT FOOTAGE
L0026	STAR LAKES	0.5883	0.7595	444	8,526	\$6,475.50	LOT/PARCEL FRONT FOOTAGE
L0028	SOUTHWEST SEC. 2	0.4344	0.4771	658	54,272	\$25,893.17	LOT/PARCEL FRONT FOOTAGE
L0030	ANDOVER	0.4896	0.5058	1,186	52,501	\$26,555.01	LOT/PARCEL FRONT FOOTAGE
L0031	LAKE ARCOLA	0.3754	0.4130	274	22,986	\$9,493.22	LOT/PARCEL FRONT FOOTAGE
L0032	SOUTHWEST SECTION 2 1ST ADDITION	0.3747	0.3910	91	7,595	\$2,969.65	LOT/PARCEL FRONT FOOTAGE
L0033	STEPHENS MANOR	0.4154	0.4569	504	36,602	\$16,723.45	LOT/PARCEL FRONT FOOTAGE
L0034	PARK SHORES	0.3633	0.4008	857	70,942	\$28,433.55	LOT/PARCEL FRONT FOOTAGE
L0037	MASHTA ISLAND	0.3609	0.4119	80	8,048	\$3,314.97	LOT/PARCEL FRONT FOOTAGE
L0038	WESTBROOKE GARDENS	0.3968	0.4091	540	35,624	\$14,573.78	LOT/PARCEL FRONT FOOTAGE

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FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

DISTRICT	DISTRICT DESCRIPTION	CURRENT RATE	PROPOSED NEW RATE	NUMBER OF FOLIO (S)	NUMBER OF UNITS	VALUE	MULTIPLIER
<u>L0041</u>	WESTWOOD MANOR	0-5016	0.5337	259	11,498	\$6,136.48	LOT/PARCEL FRONT FOOTAGE
<u>L0043</u>	CENTRAL CANAL	0-4539	0.4766	929	69,495	\$33,121.32	LOT/PARCEL FRONT FOOTAGE
<u>L0044</u>	ROSE GLEN	0-4850	0.5068	88	8,818	\$4,468.96	LOT/PARCEL FRONT FOOTAGE
<u>L0046</u>	NORTHWEST SHORES	0-4580	0.5033	1,314	86,447	\$43,508.78	LOT/PARCEL FRONT FOOTAGE
<u>L0047</u>	SABAL PALM	0-5676	0.6007	1,711	86,889	\$52,194.22	LOT/PARCEL FRONT FOOTAGE
<u>L0048</u>	KEY BISCAYNE #1	0-4705	0.4891	464	34,941	\$17,089.64	LOT/PARCEL FRONT FOOTAGE
<u>L0049</u>	SNAPPER CREEK PARK	0-4664	0.4837	259	28,994	\$14,024.40	LOT/PARCEL FRONT FOOTAGE
<u>L0050</u>	HOWARD DRIVE	0-4868	0.5180	543	76,510	\$39,632.18	LOT/PARCEL FRONT FOOTAGE
<u>L0051</u>	KEY BISCAYNE #2	0-4463	0.4928	223	18,364	\$9,049.78	LOT/PARCEL FRONT FOOTAGE
<u>L0052</u>	MIAMI GARDENS	0-4094	0.4464	1,703	72,677	\$32,443.01	LOT/PARCEL FRONT FOOTAGE
<u>L0053</u>	CORAL PINES	0-3469	0.3978	790	71,977	\$28,632.45	LOT/PARCEL FRONT FOOTAGE
<u>L0054</u>	FLAMINGO VILLAGE	0-3780	0.4131	381	34,117	\$14,093.73	LOT/PARCEL FRONT FOOTAGE
<u>L0055</u>	PEACHTREE LANE	0-4407	0.4537	447	18,077	\$8,201.53	LOT/PARCEL FRONT FOOTAGE
<u>L0057</u>	BEL AIRE	0-5358	0.5573	1,076	39,305	\$21,904.68	LOT/PARCEL FRONT FOOTAGE
<u>L0060</u>	PINEWOOD PARK	0-3766	0.4246	790	61,384	\$26,063.65	LOT/PARCEL FRONT FOOTAGE
<u>L0061</u>	CUTLER RIDGE	0-5030	0.5362	1,753	75,772	\$40,628.95	LOT/PARCEL FRONT FOOTAGE
<u>L0062</u>	SIERRA	0-4927	0.5074	1,363	91,112	\$46,230.23	LOT/PARCEL FRONT FOOTAGE
<u>L0065</u>	BISCAYNE PINES	0-4757	0.5159	494	31,098	\$16,043.46	LOT/PARCEL FRONT FOOTAGE
<u>L0067</u>	ANDERSON HEIGHTS	0-4907	0.4454	803	77,717	\$34,615.15	LOT/PARCEL FRONT FOOTAGE
<u>L0068</u>	UNIVERSITY MANOR	0-4893	0.5107	469	29,414	\$15,021.73	LOT/PARCEL FRONT FOOTAGE
<u>L0069</u>	SOUTH MIAMI HEIGHTS	0-5576	0.5936	9,535	670,848	\$398,215.37	LOT/PARCEL FRONT FOOTAGE
<u>L0071</u>	CUTLER RIDGE ADDITION #1	0-4854	0.5240	5,566	215,387	\$112,862.79	LOT/PARCEL FRONT FOOTAGE
<u>L0073</u>	LITTLE RIVER ACRES	0-3413	0.3569	379	29,070	\$10,375.08	LOT/PARCEL FRONT FOOTAGE
<u>L0075</u>	BISCAYNE MANNING	0-4227	0.4507	357	34,503	\$15,550.50	LOT/PARCEL FRONT FOOTAGE
<u>L0077</u>	BISC MANNING ADDITION #1	0-3365	0.3751	139	15,633	\$5,863.94	LOT/PARCEL FRONT FOOTAGE

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FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

DISTRICT	DISTRICT DESCRIPTION	CURRENT RATE	PROPOSED NEW RATE	NUMBER OF FOLIO (S)	NUMBER OF UNITS	VALUE	MULTIPLIER
L0079	TALLAMOODY	0-5048	0.5330	617	32,840	\$17,503.72	LOT/PARCEL FRONT FOOTAGE
L0080	LIBERTY PLAZA	0-2905	0.3522	159	17,610	\$6,202.24	LOT/PARCEL FRONT FOOTAGE
L0081	LIBERTY HOMES	0-5140	0.5554	1,018	43,272	\$24,033.27	LOT/PARCEL FRONT FOOTAGE
L0082	CENTRAL MIAMI ADDITION #1	0-4564	0.4963	307	21,968	\$10,902.72	LOT/PARCEL FRONT FOOTAGE
L0084	SCHENLEY PARK	0-4202	0.4476	268	21,701	\$9,713.37	LOT/PARCEL FRONT FOOTAGE
L0087	WEST LITTLE RIVER	0-3551	0.3956	577	44,278	\$17,516.38	LOT/PARCEL FRONT FOOTAGE
L0088	LEE MANOR	0-4687	0.4914	426	35,585	\$17,486.47	LOT/PARCEL FRONT FOOTAGE
L0092	WHITTMANN	0-3891	0.4492	6,361	524,119	\$235,434.25	LOT/PARCEL FRONT FOOTAGE
L0093	CANTELOPE	0-4040	0.4376	150	13,931	\$5,096.21	LOT/PARCEL FRONT FOOTAGE
L0094	CAPE FLORIDA	0-5754	0.6175	150	16,404	\$10,129.47	LOT/PARCEL FRONT FOOTAGE
L0096	RIVERDALE	0-5043	0.5207	716	29,822	\$15,528.32	LOT/PARCEL FRONT FOOTAGE
L0102	NORTH COUNTY	0-6475	1.6581	8,460	444,145	\$736,436.82	LOT/PARCEL FRONT FOOTAGE
L0103	LITTLE GABLES	0-4090	0.4322	870	64,210	\$27,751.56	LOT/PARCEL FRONT FOOTAGE
L0106	BIRD ROAD HIGHLANDS	0-2848	0.3084	843	53,596	\$16,529.01	LOT/PARCEL FRONT FOOTAGE
L0108	BISC GARDENS 3RD ADDN	0-4454	0.4647	614	54,843	\$25,485.54	LOT/PARCEL FRONT FOOTAGE
L0112	SKY LAKE 1ST ADDITION	0-6602	0.7848	977	9,809	\$7,698.10	LOT/PARCEL FRONT FOOTAGE
L0113	ALLAPATTAH	0-3307	0.3661	1,099	98,745	\$36,150.54	LOT/PARCEL FRONT FOOTAGE
L0115	HARWOOD VILLAGE	0-4273	0.4701	319	22,331	\$10,497.80	LOT/PARCEL FRONT FOOTAGE
L0116	LEE MANOR 1ST ADDITION	0-4000	0.4334	455	39,836	\$17,264.92	LOT/PARCEL FRONT FOOTAGE
L0118	CAROL CITY 1ST ADDITION	0-4485	0.5067	206	4,322	\$2,189.96	LOT/PARCEL FRONT FOOTAGE
L0127	SEVILLA HEIGHTS	0-7407	0.9148	40	3,360	\$3,073.73	LOT/PARCEL FRONT FOOTAGE
L0130	CENTRAL HEIGHTS	0-4254	0.4429	381	30,949	\$13,707.31	LOT/PARCEL FRONT FOOTAGE
L0133	EXPRESSWAY INDUST PK	0-7569	0.8523	124	11,651	\$9,930.15	LOT/PARCEL FRONT FOOTAGE
L0140	HAPPY FARM ACRES	0-4297	0.4565	481	37,131	\$16,950.30	LOT/PARCEL FRONT FOOTAGE
L0149	GOLDEN GLADES	0-6693	0.7077	1,178	19,007	\$13,451.25	LOT/PARCEL FRONT FOOTAGE

FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

DISTRICT	DISTRICT DESCRIPTION	CURRENT RATE	PROPOSED NEW RATE	NUMBER OF FOLIO (S)	NUMBER OF UNITS	VALUE	MULTIPLIER
L0153	ROLLING OAKS	0.5291	0.5573	406	20,777	\$11,579.02	LOT/PARCEL FRONT FOOTAGE
L0154	CORAL HIGHLANDS	1.1900	1.2532	199	12,417	\$15,560.98	LOT/PARCEL FRONT FOOTAGE
L0162	CORAL TERRACE SECTION 1	0.3127	0.3507	120	8,015	\$2,810.86	LOT/PARCEL FRONT FOOTAGE
L0170	INTAG MANOR 1ST ADDITION	0.5088	0.5260	36	2,921	\$1,536.45	LOT/PARCEL FRONT FOOTAGE
L0180	WESTGATE GARDENS	0.5427	0.5701	482	28,873	\$16,460.50	LOT/PARCEL FRONT FOOTAGE
L0197	MARGARITAS ESTATES SLID	0.5860	0.6667	125	7,669	\$5,112.92	LOT/PARCEL FRONT FOOTAGE
L0205	CORAL WEST HEIGHTS SLID	0.8041	0.8538	306	19,758	\$16,869.38	LOT/PARCEL FRONT FOOTAGE
L0216	VENETIAN ACRES SLID	0.4251	0.4764	414	22,054	\$10,506.53	LOT/PARCEL FRONT FOOTAGE
L0219	COUNTRY LAKE MANORS SLID	0.7480	0.8919	708	51,290	\$45,745.55	LOT/PARCEL FRONT FOOTAGE
L0226	MEADOW WD MANOR SEC 8 S	0.7991	0.9254	82	6,792	\$6,285.32	LOT/PARCEL FRONT FOOTAGE
L0236	MARBELLA PARK SLID	1.2221	1.4900	687	3,685	\$5,490.65	LOT/PARCEL FRONT FOOTAGE
L0242	SUNSET HARBOUR SEC 6 SLID	1.3214	1.6338	36	1,674	\$2,734.98	LOT/PARCEL FRONT FOOTAGE
L0243	KRISTINA ESTATES SLID	1.4347	1.5717	78	10,470	\$16,455.70	LOT/PARCEL FRONT FOOTAGE
L0249	MEDITERRANIA S.L.I.D.	1.0537	1.4386	113	9,282	\$13,353.09	LOT/PARCEL FRONT FOOTAGE
L0255	ROGER HOMES S.L.I.D.	1.0518	1.3427	128	6,640	\$8,915.53	LOT/PARCEL FRONT FOOTAGE
L0260	BISCAYNE GARDENS S.L.I.D.	0.5749	0.5975	154	15,251	\$9,112.47	LOT/PARCEL FRONT FOOTAGE
L0267	LAKEVIEW S.L.I.D.	0.5217	0.5473	834	60,597	\$33,164.74	LOT/PARCEL FRONT FOOTAGE
L0300	MUNNIE ROYAL HOMES SLID	1.2352	1.2951	128	5,062	\$6,555.80	LOT/PARCEL FRONT FOOTAGE
L0310	FERNAL SUB.SLID	0.8117	1.0012	39	3,091	\$3,094.71	LOT/PARCEL FRONT FOOTAGE
L0316	FOREST LAKES SLID	1.7532	1.8137	1,217	27,664	\$50,174.20	LOT/PARCEL FRONT FOOTAGE
L0335	CENAL ESTATES S.L.I.D.	0.0500	3.3802	156	20,948	\$70,808.43	LOT/PARCEL FRONT FOOTAGE
L0360	MANDY SUBDIVISION	0.9257	1.0681	182	13,399	\$14,311.47	LOT/PARCEL FRONT FOOTAGE
L0395	ANTA SUB 1	0.6658	1.2818	15	1,212	\$1,553.54	LOT/PARCEL FRONT FOOTAGE
L0397	SHOMA/TAMIAMI 2 SLID	1.4069	1.4689	233	12,030	\$17,670.87	LOT/PARCEL FRONT FOOTAGE
L0400	RENEGADE SUB SLID	1.1923	1.2742	60	3,247	\$4,137.33	LOT/PARCEL FRONT FOOTAGE

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FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

DISTRICT	DISTRICT DESCRIPTION	CURRENT RATE	PROPOSED NEW RATE	NUMBER OF FOLIO (S)	NUMBER OF UNITS	VALUE	MULTIPLIER
L0459	BRIGHT MEADOW	0.0500	3.1264	368	4,144	\$12,955.80	LOT/PARCEL FRONT FOOTAGE
L0482	MAJESTIC EST	0.9783	1.0167	478	30,254	\$30,759.24	LOT/PARCEL FRONT FOOTAGE
L0522	AUTO NATION	0.4146	0.4295	2	3,335	\$1,432.38	LOT/PARCEL FRONT FOOTAGE
L0527	DORAL MEADOWS FIRST	0.0500	0.8997	272	1,995	\$1,794.90	LOT/PARCEL FRONT FOOTAGE
L0540	CENT PK EST	0.0500	0.9333	50	931	\$868.90	LOT/PARCEL FRONT FOOTAGE
L0552	BALMORAL	0.8144	1.9431	301	1,296	\$2,518.26	LOT/PARCEL FRONT FOOTAGE
L0584	SARCO	1.6428	1.6929	13	752	\$1,273.06	LOT/PARCEL FRONT FOOTAGE
L0585	DORAL INTL PK	0.3381	1.5045	9	1,472	\$2,214.62	LOT/PARCEL FRONT FOOTAGE
L0593	ROYAL LND	0.8047	0.9428	138	11,040	\$10,408.51	LOT/PARCEL FRONT FOOTAGE
L0596	COM PRTRM	1.5130	3.1667	9	6,624	\$20,976.22	LOT/PARCEL FRONT FOOTAGE
L0597	JUAN DAVID	0.7434	1.8625	7	474	\$882.83	LOT/PARCEL FRONT FOOTAGE
L0602	PALACE 1 ADD	0.4880	0.8895	2	974	\$866.37	LOT/PARCEL FRONT FOOTAGE
L0613	SUNSET APT	0.0500	0.2693	244	14,889	\$4,009.61	LOT/PARCEL FRONT FOOTAGE
L0636	CLC SUB	0.9800	1.0519	5	990	\$1,041.38	LOT/PARCEL FRONT FOOTAGE
L0641	LUZ ESTELA SOUTH	0.0500	0.6993	99	6,593	\$4,610.48	LOT/PARCEL FRONT FOOTAGE
L0647	PRINCE OF PEACE	1.5760	2.5574	1	884	\$2,260.74	LOT/PARCEL FRONT FOOTAGE
L0651	DORAL TERR	2.6123	2.8290	2	1,840	\$5,205.36	LOT/PARCEL FRONT FOOTAGE
L0699	COSTA BONITA	0.0500	0.4964	90	680	\$337.55	LOT/PARCEL FRONT FOOTAGE
L0708	SAB SUB	0.4511	0.9992	4	330	\$329.74	LOT/PARCEL FRONT FOOTAGE
L0710	A.V. SUB	0.0500	0.6755	4	208	\$140.50	LOT/PARCEL FRONT FOOTAGE
L0712	PARKVIEW TH PHI	0.4396	0.8100	35	884	\$716.04	LOT/PARCEL FRONT FOOTAGE
L0713	PARK LK 1-4	1.2515	1.4404	461	9,000	\$12,963.60	LOT/PARCEL FRONT FOOTAGE
L0730	GEFEN EQUITY	0.6636	1.2619	2	843	\$1,063.78	LOT/PARCEL FRONT FOOTAGE
L0743	ALADDIN	0.0500	3.6518	8	241	\$880.08	LOT/PARCEL FRONT FOOTAGE
L0747	CENTURY PK/VILLA	0.3351	0.3525	770	4,071	\$1,435.03	LOT/PARCEL FRONT FOOTAGE

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FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

DISTRICT	DISTRICT DESCRIPTION	CURRENT RATE	PROPOSED NEW RATE	NUMBER OF FOLIO (S)	NUMBER OF UNITS	VALUE	MULTIPLIER
L0758	SHOWA COUNTRY CLUB	0-0500	3.7418	411	737	\$2,757.71	LOT/PARCEL FRONT FOOTAGE
L0769	OAK RIDGE FALLS 2	0-0500	1.4715	6	1,087	\$1,599.52	LOT/PARCEL FRONT FOOTAGE
L0774	KENDALLAND	1-4844	1.6126	436	17,054	\$27,501.28	LOT/PARCEL FRONT FOOTAGE
L0778	CAPRI HOMES	0-0500	0.5246	27	1,257	\$659.42	LOT/PARCEL FRONT FOOTAGE
L0791	AB @ TAMIAHI TRAIL	0-7225	2.1883	734	36,543	\$79,967.05	LOT/PARCEL FRONT FOOTAGE
L0795	ALCO EST @ ADD 1-5	0-0500	1.1744	100	4,910	\$5,766.30	LOT/PARCEL FRONT FOOTAGE
L0802	REDLANDS EST	1-2317	1.4007	25	4,121	\$5,772.28	LOT/PARCEL FRONT FOOTAGE
L0804	KENDALAND CENTER	1-7925	2.2327	1	907	\$2,025.06	LOT/PARCEL FRONT FOOTAGE
L0805	LAURENS POND	1-2560	1.5035	54	2,820	\$4,239.87	LOT/PARCEL FRONT FOOTAGE
L0810	REDLANDS COVE	1-1245	1.4179	42	6,147	\$8,715.83	LOT/PARCEL FRONT FOOTAGE
L0812	ASA SUB	2-8486	3.1699	3	702	\$2,225.27	LOT/PARCEL FRONT FOOTAGE
L0814	MILYA	1-2238	1.4925	28	2,826	\$4,217.81	LOT/PARCEL FRONT FOOTAGE
L0828	ROSEWOOD HOMES	0-0500	0.9294	30	1,379	\$1,281.64	LOT/PARCEL FRONT FOOTAGE
L0834	HERMILIO SUBDIVISION	0-0500	1.3989	15	993	\$1,389.11	LOT/PARCEL FRONT FOOTAGE
L0850	MILLERS LANDING	1-4299	1.4889	5	550	\$818.90	LOT/PARCEL FRONT FOOTAGE
L0851	COSTA LINDA CONDO	0-0500	0.4108	239	1,428	\$586.62	LOT/PARCEL FRONT FOOTAGE
L0853	KOKI ESTS 1 ADD	0-7728	1.4801	5	507	\$750.41	LOT/PARCEL FRONT FOOTAGE
L0857	NORTH PALM ESTATES	1-1150	1.2784	156	8,767	\$11,207.73	LOT/PARCEL FRONT FOOTAGE
L0861	NORTH LAKE COMMERCE	0-0500	2.3484	38	717	\$1,683.80	LOT/PARCEL FRONT FOOTAGE
L0867	ISABELLA ESTATES	0-0500	1.4027	5	305	\$427.82	LOT/PARCEL FRONT FOOTAGE
L0876	MILLER GROVE	0-0500	0.5657	3	330	\$186.68	LOT/PARCEL FRONT FOOTAGE
L0877	GEFEN/MAISEL	0-5261	0.8093	10	695	\$562.46	LOT/PARCEL FRONT FOOTAGE
L0881	TUSCAN LK VILLAS	0-0500	2.2732	256	1,265	\$2,875.60	LOT/PARCEL FRONT FOOTAGE
L0891	COUNTRYSIDE @ 1 ADD	1-1608	1.2695	174	14,441	\$18,332.85	LOT/PARCEL FRONT FOOTAGE
L0892	MELQUIADES SUB	0-0500	0.5755	8	896	\$515.65	LOT/PARCEL FRONT FOOTAGE

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FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

DISTRICT	DISTRICT DESCRIPTION	CURRENT RATE	PROPOSED NEW RATE	NUMBER OF FOLIO (\$)	NUMBER OF UNITS	VALUE	MULTIPLIER
<u>L0898</u>	SABRINA TWINHOMES SUB.	1-7851	1.9392	30	1,335	\$2,588.83	LOT/PARCEL FRONT FOOTAGE
<u>L0899</u>	COURTS AT TUSCANY PH TWO	1-2923	1.5942	103	1,326	\$2,113.91	LOT/PARCEL FRONT FOOTAGE
<u>L0903</u>	CUTLER LK HMS 1	0-0500	1.1361	221	972	\$1,104.29	LOT/PARCEL FRONT FOOTAGE
<u>L0912</u>	NOVEMBER HEIGHTS	0-8989	2.1417	8	707	\$1,514.18	LOT/PARCEL FRONT FOOTAGE
<u>L0913</u>	KINGS HOMES	1-2067	1.4456	18	1,418	\$2,049.86	LOT/PARCEL FRONT FOOTAGE
<u>L0919</u>	ANACO ESTATES	0-0500	0.3846	12	1,418	\$545.36	LOT/PARCEL FRONT FOOTAGE

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FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

DISTRICT	DISTRICT DESCRIPTION	CURRENT RATE	PROPOSED NEW RATE	NUMBER OF FOLIO (S)	NUMBER OF UNITS	VALUE	MULTIPLIER
L0924	SPRING WEST EST	0.2888	1.2884	19	1,559	\$2,008.62	LOT/PARCEL FRONT FOOTAGE
L0928	PELICAN BAY/OLD CUTLER LK	0.0500	1.6751	492	13,929	\$23,332.47	LOT/PARCEL FRONT FOOTAGE
L0931	MYSTIC FOREST 2	0.0500	1.6817	53	357	\$600.37	LOT/PARCEL FRONT FOOTAGE
L0933	IBIS VILLAS @ DORAL	0.0500	0.9994	197	2,702	\$2,700.38	LOT/PARCEL FRONT FOOTAGE
L0948	HOMESTAR LANDINGS	1.6390	1.9263	42	2,254	\$4,341.88	LOT/PARCEL FRONT FOOTAGE
L0958	COSMOPOLITAN ROADWAY	0.0500	0.3677	19	6,607	\$2,429.39	LOT/PARCEL FRONT FOOTAGE
L0961	SARAH NICOLE ESTS	0.0500	2.6362	1	1,200	\$3,163.44	LOT/PARCEL FRONT FOOTAGE
L0962	SPICEWOOD	0.1934	1.5527	488	20,778	\$32,262.00	LOT/PARCEL FRONT FOOTAGE
L0963	MUSTANG RANCH	1.3670	3.0820	29	3,928	\$12,106.10	LOT/PARCEL FRONT FOOTAGE
L0973	VIRGINIA ESTATES	1.5819	1.8716	10	1,440	\$2,695.10	LOT/PARCEL FRONT FOOTAGE
L0975	OAKLAND ESTATES	1.1800	1.6950	148	4,404	\$7,464.78	LOT/PARCEL FRONT FOOTAGE
L1009	CHRISTYS ESTATES	0.0500	0.9709	45	3,309	\$3,212.71	LOT/PARCEL FRONT FOOTAGE
L1014	SOUTH POINT	0.0500	0.8274	8	533	\$441.00	LOT/PARCEL FRONT FOOTAGE
L1023	ISLANDS @ DORAL NW	0.4734	0.7826	658	14,439	\$11,299.96	LOT/PARCEL FRONT FOOTAGE
L1034	LETTI SUB 1 ADD	1.0632	1.1527	18	992	\$1,143.48	LOT/PARCEL FRONT FOOTAGE
L1042	GRANADA RANCH ESTATES	0.0500	0.6141	9	1,335	\$819.82	LOT/PARCEL FRONT FOOTAGE
L1061	PINEWOOD PARK EXTENSION	0.4279	0.5839	569	49,156	\$28,702.19	LOT/PARCEL FRONT FOOTAGE
L1066	DORAL ISLES NORTH SEC 3	0.0500	0.9396	86	671	\$630.47	LOT/PARCEL FRONT FOOTAGE
L1068	LEYVA SUBDIVISION	0.7470	1.0911	16	1,242	\$1,355.15	LOT/PARCEL FRONT FOOTAGE
L1070	EUROSUITES AT DORAL	0.0500	1.6840	771	1,787	\$3,009.31	LOT/PARCEL FRONT FOOTAGE
L1083	JEANNIE FOREST	0.3117	1.0420	64	3,433	\$3,577.19	LOT/PARCEL FRONT FOOTAGE
L1092	ABEL HOMES NARANJA VILLAS	2.6030	3.0529	37	912	\$2,784.24	LOT/PARCEL FRONT FOOTAGE
L1108	PETERSON	0.9689	1.0932	25	4,444	\$4,858.18	LOT/PARCEL FRONT FOOTAGE
L1109	REDLANDS COLONIAL ESTATES	0.0500	2.7250	9	1,175	\$3,201.88	LOT/PARCEL FRONT FOOTAGE
L1110	VANY SUBDIVISION	0.0500	1.2463	5	422	\$525.94	LOT/PARCEL FRONT FOOTAGE

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FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

DISTRICT	DISTRICT DESCRIPTION	CURRENT RATE	PROPOSED NEW RATE	NUMBER OF FOLIO (S)	NUMBER OF UNITS	VALUE	MULTIPLIER
<u>L1121</u>	ENCLAVE @ BLACKPT MARINA	0.0500	0.6474	247	14,329	\$9,276.59	LOT/PARCEL FRONT FOOTAGE
<u>L1125</u>	BBE SUBDIVISION	1.1390	1.1894	50	3,391	\$4,033.26	LOT/PARCEL FRONT FOOTAGE
<u>L1130</u>	COURTS AT TUSCANY NORTH	1.5956	1.7547	57	896	\$1,572.21	LOT/PARCEL FRONT FOOTAGE
<u>L1131</u>	SILVER PALMS PARK	0.0500	3.9445	20	1,193	\$4,705.79	LOT/PARCEL FRONT FOOTAGE
<u>L1138</u>	BEACON AT DORAL	0.0500	0.9746	179	1,416	\$1,380.03	LOT/PARCEL FRONT FOOTAGE
<u>L1156</u>	CENTURY GARDENS VILLAGE	0.7638	1.8705	278	2,565	\$4,797.83	LOT/PARCEL FRONT FOOTAGE
<u>L1174</u>	RIVIERA GRAND ESTATES	1.2572	1.5416	50	3,390	\$5,226.02	LOT/PARCEL FRONT FOOTAGE
<u>L1182</u>	GARDEN COVE ESTATES	0.0500	1.4068	9	1,103	\$1,551.70	LOT/PARCEL FRONT FOOTAGE
<u>L1185</u>	CASTELLANOS @ CORAL WAY 2	0.0500	10.3147	2	377	\$3,888.64	LOT/PARCEL FRONT FOOTAGE
<u>L1199</u>	TUSCANY VILLAS WEST	0.0500	0.5205	104	1,188	\$618.35	LOT/PARCEL FRONT FOOTAGE
<u>L1230</u>	SUNSET SQUARE	0.0500	1.0605	3	912	\$967.18	LOT/PARCEL FRONT FOOTAGE
<u>L1246</u>	SUNRISE COMMONS	0.6278	2.1063	11	665	\$1,400.69	LOT/PARCEL FRONT FOOTAGE
<u>L1276</u>	RIVIERA PREPARATORY SCHOOL	0.0500	2.9352	8	1,007	\$2,955.75	LOT/PARCEL FRONT FOOTAGE
<u>L1278</u>	JACKSON SOUTH COMMUNITY HOSPITAL	0.0500	0.4641	4	2,621	\$1,216.41	LOT/PARCEL FRONT FOOTAGE
<u>L1280</u>	WOODSIDE OAKS	0.0500	1.8525	4	928	\$1,719.12	LOT/PARCEL FRONT FOOTAGE

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