

Memorandum



(Public Hearing 9-1-15)

Date: June 2, 2015

Agenda Item No. 5(M)

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

From: Carlos A. Gimenez
Mayor

Subject: Ordinance Adopting and Ratifying Non-Ad Valorem Assessment Rolls, Rates and Assessments for Multipurpose Maintenance 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 Multipurpose Maintenance Special Taxing Districts for Fiscal Year (FY) 2015-16. All lots and parcels within the multipurpose maintenance districts 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 Multipurpose Maintenance 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 Street Lighting 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 117 Multipurpose Maintenance Districts managed by the Parks, Recreation and Open Spaces Department, of which five (5) require a rate increase and 112 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 special services at the request of the residents or developers. Chapter 18 of the County Code (Code) provides 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 either stationary and/or roving patrol manned by off-duty police officers or commercial guards, and
- 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.

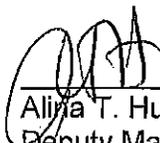
The County's Audit and Management Department is currently conducting an audit of all special taxing districts managed by the County. The ongoing audit process and subsequent management review has revealed issues with management and accounting practices that are currently being addressed. The Division 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 Consumer Price Index increases in contracts, 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 rate recommendation.

	Number of Districts	Number of Folios/ Properties
Flat Rate	112	30,263
Between \$0 and \$50	3	793
Between \$51 and \$100	0	0
Between \$101 and \$200	1	40
Between \$201 and \$500	0	0
Between \$501 and \$1,000	0	0
Over \$1,000	1	4

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 District Program's operation remains fiscally sound.

All required statutory notification requirements have also been followed.



Aliya 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(M)

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(M)
9-1-15

ORDINANCE NO. _____

ORDINANCE APPROVING, ADOPTING AND RATIFYING NON-AD VALOREM ASSESSMENT ROLLS, RATES AND ASSESSMENTS FOR THE MULTIPURPOSE MAINTENANCE 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 multipurpose maintenance, 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 multipurpose maintenance services within these special taxing districts have been continuously provided; 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 multipurpose maintenance services should be levied on a per square-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 Multipurpose Maintenance 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, multipurpose maintenance services. 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 providing multipurpose maintenance services 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,

7

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.

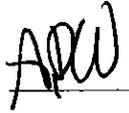
Section 8. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

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 MULTIPURPOSE MAINTENANCE SPECIAL TAXING DISTRICTS
RATES BASED ON SQUARE FOOTAGE OF LOT/PARCEL**

Exhibit A

DISTRICT	DISTRICT DESCRIPTION	CURRENT RATE	PROPOSED NEW RATE	NUMBER OF FOLIO (S)	NUMBER OF UNITS	VALUE	MULTIPLIER
<u>M0248</u>	INTERIAN	0.09538	0.1369	4	61,971	\$8,483.83	SQUARE FOOTAGE LOT/PARCEL
<u>M0258</u>	SHOREWAY LDSCP.	0.0148	0.0269	597	3,529,533	\$94,944.44	SQUARE FOOTAGE LOT/PARCEL
<u>M0270</u>	HIGH LKS LAKE MAINT	189.4600	190.4306	106	105	\$19,900.00	SQUARE FOOTAGE LOT/PARCEL
<u>M0453</u>	HILDAS ESTATES	0.0104	0.0349	40	249,623	\$8,711.84	SQUARE FOOTAGE LOT/PARCEL
<u>M0459</u>	SABLE PALM ESTATES	0.0510	0.0678	107	612,460	\$41,524.79	SQUARE FOOTAGE LOT/PARCEL

10