

# Memorandum



**Date:** May 12, 2016

June 7, 2016  
Agenda Item No. 2B6

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

**From:** Carlos A. Gimenez  
Mayor

**Subject:** Process for Abolishing a Special Taxing District – Directive 151943

At the September 1, 2015 Board of County Commissioners (Board) meeting, Commissioner Rebeca Sosa asked the Administration to provide her with the process that Miami-Dade County (County) has in place to abolish a Special Taxing District should residents desire to abolish a district facing increased costs.

Section 1.01(A)(11) of Article I of the County Code states that the Board's powers shall include but shall not be restricted to the powers to:

*By ordinance, establish, merge, and abolish special purpose districts within which may be provided police and fire protection, beach erosion control, recreation facilities, water, streets, sidewalks, street lighting, waste and sewage collection and disposal, drainage, and other essential facilities and services. All county funds for such districts shall be provided by service charges, special assessments, or general tax levies within such districts only. The Board of County Commissioners shall be the governing body of all such districts and when acting as such governing body shall have the same jurisdiction and powers as when acting as the Board; provided, however, that the governing board of the Children's Trust shall not be the Board of County Commissioners, but shall have membership as provided in state law for children's service councils serving home rule charter counties.*

In order to abolish an existing Special Taxing District, the Parks, Recreation and Open Spaces Department (PROS) has established the following policy, which is similar to the policy for the creation of a Special Taxing District, as set forth in Chapter 18 of the County Code:

1. The County must receive a written request to dissolve a district from a Homeowners Association (HOA) matching the boundaries of the special taxing district or in the absence of an HOA, from 10 percent of the resident property owners from the district.
2. PROS will then prepare a dissolution petition and the residents would be responsible for circulating the petition. PROS staff suggests that the residents circulate the petition among all resident property owners within the district, and ensure that any forms submitted are original and completed in ink. A majority of the resident property owners must sign the petition to validate it and only one (1) resident owner's signature per household counts toward the majority requirement for petition validation.

3. Property owners cannot alter the forms in any way and must submit the completed petition within four (4) months from the date that PROS issues it.
4. Once property owners submit their petition, PROS will review it and check the names on the petition against the Property Appraiser's records, using the Homestead Exemption as the basis for the resident owner requirement.
5. PROS will then prepare the appropriate ordinance for Board consideration. Residents will be notified by mail of the date and location of the public hearing so they may address the Board. In addition, notice of the public hearing will be posted in five (5) locations within the district and in a newspaper of general circulation.

If the Board approves the ordinance, the district would be dissolved and each owner would either (a) be reimbursed for unexpended special assessments minus the costs of dissolving the district if there is a surplus, or (b) be responsible for paying their share of the remaining balance if there is a deficit.

In accordance with Ordinance 14-65, this memorandum will be placed on the next available Board meeting agenda.

If additional information is needed, please contact Jack Kardys, PROS Director, at (305) 755-7903.

c: Abigail Price-Williams, County Attorney  
Michael Spring, Senior Advisor, Office of the Mayor  
Jack Kardys, Director, Parks, Recreation and Open Spaces Department  
Charles Anderson, Commission Auditor  
Christopher Agrippa, Clerk of the Board  
Eugene Love, Agenda Coordinator