



## MEMORANDUM

Agenda Item No. 15(A)(23)

TO: Honorable Chairman Esteban L. Bovo, Jr. and  
Members, Board of County Commissioners

DATE: May 15, 2018

FROM: Honorable Harvey Ruvin, Clerk  
Circuit and County Courts

SUBJECT: Resolution Authorizing  
Intergovernmental  
Cooperation Agreement  
with the City of Coral  
Gables – Pine Bay Estates  
Security Guard Special  
Taxing District

Christopher Agrippa, Director  
Clerk of the Board Division

Ordinance 08-62 adopted by the Miami-Dade County Board of County Commissioners provides that the Property Appraiser may submit resolutions, ordinances, or reports related to his duties to the Clerk of the Board Division for placement on the next available agenda of the Board.

Attached for consideration is a proposed resolution submitted by the Property Appraiser authorizing Intergovernmental Cooperation Agreement with the City of Coral Gables – Pine Bay Estates Security Guard Special Taxing District.

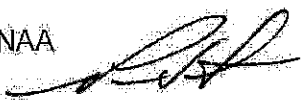
CA/dmc

Attachment

# Memorandum

MIAMI-DADE  
COUNTY

**To:** Honorable Chairman Esteban L. Bovo Jr.  
and Members, Board of County Commissioners

**From:** Pedro J. Garcia, MNAA  
Property Appraiser 

**Subject:** Resolution Authorizing Intergovernmental Cooperation Agreement with the City of  
Coral Gables – Pine Bay Estates Security Guard Special Taxing District

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## RECOMMENDATION

It is recommended that the Board of County Commissioners (Board) authorize execution of the attached Intergovernmental Cooperation Agreement (Agreement) by and among Miami-Dade County on behalf of the Tax Collector (Collector), Miami-Dade County Office of the Property Appraiser (Appraiser) and the City of Coral Gables to utilize the uniform method for the levy, collection and enforcement of non-ad valorem assessments, as prescribed in Section 197.3632, Florida Statutes.

## SCOPE

The City is located within County Commission District 7, which is represented by Commissioner Xavier L. Suarez. The City has requested that the Appraiser and Collector include its proposed or adopted non-ad valorem assessments for the continued operation and maintenance of the Pine Bay Estates Security Guard Special Taxing District, including but not limited to the making of infrastructure and security improvements within the Taxing District, on the notice of proposed taxes as specified in Section 200.069, Florida Statutes, and on the combined notice of ad valorem and non-ad valorem assessments provided for in Sections 197.3632 and 197.3635, Florida Statutes.

## FISCAL IMPACT/FUNDING SOURCE

The City agrees that the County shall be entitled to retain two percent on the amount of special assessments collected and remitted to cover all of the County's associated costs. There is no negative fiscal impact to the County as a result of this Agreement.

## TRACK RECORD/MONITOR

The City agrees that all certified assessment rolls will be maintained and transmitted to the Appraiser and Collector on compatible electronic medium as defined in Section 197.3632(1), Florida Statutes. The Agreement is managed by the Office of the Property Appraiser.

## BACKGROUND

In accordance with Sections 197.3632 and 197.3635, Florida Statutes, and the Agreement, the City will charge separate non-ad valorem assessments for the continued operation and maintenance of the Pine Bay Estates Security Guard Special Taxing District, including but not limited to the making of infrastructure and security improvements within the District. The Agreement affords the City the convenience and financial savings of utilizing the TRIM notice and combined tax bill for collection of its non-ad valorem assessments. Use of the ad valorem method for collection of these assessments could result in issuance of tax certificates, tax deeds and the loss of title to the property, if said assessments are not paid by the property owners. The term of this Agreement commences with special assessments collected in 2018 and continues until cancelled by either party.

Attachment



# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Esteban L. Bovo, Jr.  
and Members, Board of County Commissioners

**DATE:** May 15, 2018

**FROM:**   
Abigail Price-Williams  
County Attorney

**SUBJECT:** Agenda Item No. 15(A)(23)

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
- Statement of social equity 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. 15(A)(23)  
5-15-18

RESOLUTION NO. \_\_\_\_\_

RESOLUTION APPROVING THE INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN THE CITY OF CORAL GABLES, MIAMI-DADE COUNTY, AND THE MIAMI-DADE COUNTY OFFICE OF THE PROPERTY APPRAISER TO PROVIDE SERVICES TO THE CITY OF CORAL GABLES RELATED TO THE PINE BAY ESTATES SECURITY GUARD SPECIAL TAXING DISTRICT IN ACCORDANCE WITH THE UNIFORM METHOD FOR THE LEVY, COLLECTION AND ENFORCEMENT OF NON-AD VALOREM ASSESSMENTS CONTAINED IN SECTIONS 197.3632 AND 197.3635 OF THE FLORIDA STATUTES; AUTHORIZING THE COUNTY MAYOR OR DESIGNEE TO EXECUTE SAME AND EXERCISE PROVISIONS CONTAINED THEREIN, INCLUDING CANCELLATION

**WHEREAS**, the City of Coral Gables (“the City”) has adopted a resolution, numbered 2018-47, attached hereto as Exhibit A, setting forth the City’s intent to use the uniform method for the levy and collection of certain non-ad valorem assessments; and

**WHEREAS**, prior to the public hearing at which Resolution 2018-47 was adopted, the City published notice of its intent to consider utilization of the uniform method of levy, collection and enforcement of non-ad valorem assessment, as demonstrated by Exhibit B; and

**WHEREAS**, the City wishes to enter into an agreement with the Miami-Dade County Office of the Property Appraiser (the “Property Appraiser”) and Miami-Dade County (the “County”), in substantially the form attached hereto as Exhibit C, to collect these non-ad valorem assessments by placing them on the TRIM notice and tax bill; and

**WHEREAS**, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA,** that in accordance with sections 197.3632 and 197.3635 of the Florida Statutes, the uniform method for the levy, collection and enforcement of non-ad valorem assessments, this Board hereby approves the attached intergovernmental cooperation agreement between the City, the County, and the Property Appraiser to provide services to the City ("Agreement"). This Board hereby further authorizes the Mayor or designee to execute the Agreement on behalf of the County, in substantially the form attached hereto, and to exercise the provisions contained therein, including cancellation.

The foregoing resolution was offered by Commissioner  
who moved its adoption. The motion was seconded by Commissioner  
and upon being put to a vote, the vote was as follows:

Esteban L. Bovo, Jr., Chairman	
Audrey M. Edmonson, Vice Chairwoman	
Daniella Levine Cava	Jose "Pepe" Diaz
Sally A. Heyman	Barbara J. Jordan
Joe A. Martinez	Jean Monestime
Dennis C. Moss	Rebeca Sosa
Sen. Javier D. Souto	Xavier L. Suarez
District 5 - Vacant	

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The Chairperson thereupon declared the resolution duly passed and adopted this 15<sup>th</sup> day of May, 2018. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this Resolution and the filing of this approval with the Clerk of the Board.

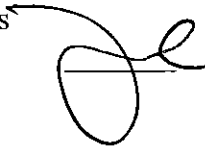
MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

Jorge Martinez-Esteve



**CITY OF CORAL GABLES, FLORIDA**

**RESOLUTION NO. 2018-47**

A RESOLUTION OF THE CITY OF CORAL GABLES, FLORIDA ("CITY"), ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS LEVIED WITHIN THE PINE BAY ESTATES SECURITY GUARD SPECIAL TAXING DISTRICT OF THE CITY; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the City of Coral Gables ("City") intends to use the uniform method for collecting non-ad valorem assessments for the provision of continued operation and maintenance of the Pine Bay Estates Security Guard Special Taxing District ("Special Taxing District"), including but not limited to, the making of infrastructure and security improvements as authorized by Section 197.3632, Florida Statutes, because this method will allow such special assessments to be collected annually commencing for the Fiscal Year beginning on October 1, 2018, in the same manner as provided for ad valorem taxes; and

**WHEREAS**, the City held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as Exhibit A; and

**WHEREAS**, the City intends to impose assessments for the provision of continued operation and maintenance of the Special Taxing District, which assessments for the Special Taxing District were previously imposed by Miami-Dade County;

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF CORAL GABLES:**

**SECTION 1.** That the foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution upon adoption hereof.

**SECTION 2.** That commencing with the Fiscal Year beginning on October 1, 2018 and continuing until discontinued by the City and the Special Taxing District, and with the tax statement mailed for such Fiscal Year, the City intends to use the uniform method of collecting non-ad valorem assessments authorized in Section 197.3632, Florida Statutes for collecting non-ad valorem assessments for the cost of continued operation and maintenance of the Special Taxing District, including but not limited to the making of infrastructure and security improvements. Such non-ad valorem assessments shall be levied within the Special Taxing District of the City. A legal description of such area subject to the assessment is attached hereto as Exhibit B and incorporated herein by reference.

**SECTION 3.** That the City Commission does hereby determine that the levy of the assessments is needed to fund the cost of continued operation and maintenance of the Special Taxing District, including but not limited to, the making of infrastructure and security improvements.

**SECTION 4.** That upon passage and adoption, the City Clerk is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Miami-Dade County Tax Collector, and the Miami-Dade County Property Appraiser by March 10, 2018.

**SECTION 5.** That this Resolution shall be effective upon passage and adoption herein.

PASSED AND ADOPTED THIS THIRTEENTH DAY OF FEBRUARY, A.D., 2018.

(Moved: Lago / Seconded: Mena)

(Yeas: Mena, Lago, Keon)

(Majority: (3-0) Vote)

(Absent: Quesada, Valdes-Fauli)

(Agenda Item: F-5)

APPROVED:

  
RAUL VALDES-PAULI  
MAYOR

ATTEST:

  
WALTER J. FOEMAN  
CITY CLERK

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

  
MIRIAM SOLER RAMOS  
CITY ATTORNEY

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## Pine Bay Estates Security Guard Special Taxing District Legal Description

A portion of Section 12, Township 55 South, Range 40 East of Dade County, Florida; being more particularly described as follows:

All of "Pine Bay Estates Section No. 1" according to the plat thereof, as recorded in Plat Book 82 at Page 24;

And

All of "Pine Bay Estates Section No. 2" according to the plat thereof, as recorded in Plat Book 87 at Page 83;

All of the above named plats are recorded in the Public Records of Dade County.

**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 JOHANA OLIVA, who on oath says that he or she is the LEGAL CLERK, Legal Notices of the Miami Daily Business Review (aka 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

**NOTICE BY THE CITY OF CORAL GABLES, FLORIDA OF THE CITY'S INTENT TO USE THE UNIFORM AD VALOREM METHOD OF COLLECTION OF NON-AD VALOREM ASSESSMENTS - PINE BAY ESTATES SECURITY GUARD SPECIAL TAXING DISTRICT**

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

01/16/2018 01/23/2018 01/30/2018 02/06/2018

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.

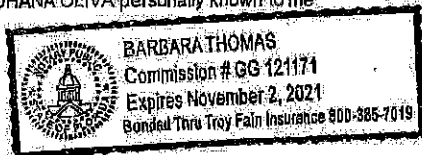
*Johana Oliva*

Sworn to and subscribed before me this  
6 days FEBRUARY, A.D. 2018

*Barbara Thomas*

(SEAL)

JOHANA OLIVA personally known to me



**NOTICE BY THE CITY OF CORAL GABLES, FLORIDA OF THE CITY'S INTENT TO USE THE UNIFORM AD VALOREM METHOD OF COLLECTION OF NON-AD VALOREM ASSESSMENTS**

The City of Coral Gables, Florida (the City) hereby provides notice, pursuant to section 197.3632, Florida Statutes, of its intent to use the uniform ad valorem method of collecting the non-ad valorem assessments to be levied by the City with regard to the Pine Bay Estates Security Guard Special Taxing District ("Special Taxing District"). The City Commission will conduct a public hearing to be held at 9:00 a.m. on February 13, 2018, in the Commission Chambers, 405 Biltmore Way, Coral Gables, FL 33134.

The purpose of the public hearing is to consider the adoption a resolution authorizing the City Commission to use the uniform method of collecting non-ad valorem assessments to be levied by the City pursuant to Section 197.3632, Florida Statutes. The City intends to use the uniform method for collecting non-ad valorem assessments after the transfer of control of the Special Taxing District from Miami-Dade County to the City in accordance with Section 18-2.1 of the Code of Miami-Dade County.

The City may levy non-ad valorem assessments for the purpose of the continued operation and maintenance of the Special Taxing District, including but not limited to the making of infrastructure and security improvements. The Special Taxing District is bounded on the north by Southwest 116 Street, on the east by Southwest 57 Avenue, on the south by Southwest 120 Street, and on the west by Southwest 60 Street. The Special Taxing District's legal description is as follows:

A portion of Section 12, Township 56 South, Range 40 East of Dade County, Florida, being more particularly described as follows:

All of "Pine Bay Estates Section No. 1" according to the plat thereof, as recorded in Plat Book 82 at Page 24;

And

All of "Pine Bay Estates Section No. 2" according to the plat thereof, as recorded in Plat Book 87 at Page 83;

All of the above named plats are recorded in the Public Records of Dade County.

The City intends to use the uniform ad valorem method of collecting non-ad valorem assessments for a period of more than one year, commencing for the Fiscal Year beginning on October 1, 2018. This non-ad valorem assessment is levied by the City for the first time; however, Miami Dade County has previously levied the non-ad valorem assessment for the Special Taxing District.

The City's non-ad valorem assessments shall be subject to the same discounts and penalties and the issuance and sale of tax certificates and tax deeds for non-payment as ad valorem taxes. The non-payment of such non-ad valorem assessments will subject the property to the potential loss of title.

Interested parties may appear at the public hearing to be heard regarding the use of the uniform ad valorem method of collecting such non-ad valorem assessments.



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Daily Business Review

Miami Dade

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CITY OF CORAL GABLES  
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WALTER J FOEMAN  
PO DRAWER 141549  
CORAL GABLES, FL 33114

Invoice #:	10000288053-0116
Invoice Date:	02/06/2018
Due Date:	Due Upon Receipt
AMOUNT DUE:	\$618.05

PLEASE RETURN THIS SECTION WITH PAYMENT

Amount Remitted

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Daily Business Review

Miami Dade

Invoice Date: 02/06/2018	Customer #: 9005467
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Invoice #	Description	Amount
10000288053-0116	Placement/Position: Other Notices/Miscellaneous / Other Notices Run Dates: 01/16/2018, 01/23/2018, 01/30/2018, 02/06/2018 Ad Size: 2 x 10.52 Inches	\$618.05
	NOTICE BY THE CITY OF CORAL GABLES, FLORIDA OF THE CITY'S INTENT TO USE THE UNIFORM AD VALOREM METHOD OF COLLECTION OF NON-AD VALOREM ASSESSMENTS - PINE BAY ESTATES SECURITY GUARD SPECIAL TAXING DISTRICT	Subtotal \$618.05 Total Due \$618.05

STATE OF FLORIDA - COUNTY OF MIAMI DADE

I, HEREBY CERTIFY that the foregoing  
(Pages 1 - 5 inclusive)  
is a true and correct copy of the original  
on file in this office.

DATE

*2/28/18*  
*Walter J Foeman*

CITY CLERK

Payment By Credit Card	( ) Visa ( ) MC ( ) Amex
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**INTERGOVERNMENTAL COOPERATION AGREEMENT  
BY AND AMONG  
MIAMI-DADE COUNTY PROPERTY APPRAISER  
AND  
MIAMI-DADE COUNTY TAX COLLECTOR  
AND  
THE CITY OF CORAL GABLES**

**THIS INTERGOVERNMENTAL COOPERATION AGREEMENT** (the "Agreement") is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, 2018, by and among Miami-Dade County Office of the Property Appraiser (hereinafter referred to as ("Property Appraiser"), Florida, Miami-Dade County on behalf of the Tax Collector (hereinafter referred to as "Tax Collector"), Florida, and the City Coral Gables, Florida (hereinafter referred to as "City"), acting through its City Commission as the governing body of the Pine Bay Estates Security Guard Special Taxing District(hereinafter referred to as "District").

**WITNESSETH:**

**WHEREAS**, the City intends to adopt non-ad valorem assessments for the provision of the continued operation and maintenance of the Pine Bay Estates Security Guard Special Taxing District, including but not limited to the making of infrastructure and security improvements within the District; and

**WHEREAS**, the City intends to utilize the uniform method of collection, as outlined in Sections 197.3632 and 197.3635, Florida Statutes, for collecting the above-referenced non-ad valorem special assessments for the aforementioned services; and

**WHEREAS**, the City has requested that the Property Appraiser include its adopted non-ad valorem assessments for the provision of the continued operation and maintenance of the Pine Bay Estates Security Guard Special Taxing District, including but not limited to the making of infrastructure and security improvements on the Notice

of Proposed Property Taxes as specified in Section 200.069, Florida Statutes ("TRIM Notice"); and

**WHEREAS**, the City has requested that the Tax Collector include its adopted non-ad valorem assessments of the continued operation and maintenance of the Pine Bay Estates Security Guard Special Taxing District, including but not limited to the making of infrastructure and security improvements on the Combined Notice of Ad Valorem and Non-Ad Valorem Assessments provided for in Section 197.3635, Florida Statutes; and

**WHEREAS**, pursuant to Section 197.3632, Florida Statutes, the City, the Property Appraiser, and the Tax Collector must enter into a written agreement evidencing the Property Appraiser's and the Tax Collector's agreement to place the City's herein specified non-ad valorem assessments on the TRIM Notice and tax bill; and

**WHEREAS**, the City represents that it has duly complied with the Notice provisions and adopted Resolution No. 2018-47 in compliance with the required resolutions set forth in Section 197.3632 Florida Statutes, so as to entitle the City to utilize the non-ad valorem method of collection, and the Tax Collector and Property Appraiser have relied on these representations, and

**NOW, THEREFORE**, for good and valuable consideration and intending to be legally bound hereby, the City, the Property Appraiser, the Tax Collector agree as follows:

1. The City, Property Appraiser, and Tax Collector shall abide by all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments, including the provisions of sections 197.3632,

197.3635, Florida Statutes, as amended, and any applicable rules duly promulgated by the Department of Revenue.

2. The Property Appraiser agrees to place the City's non-ad valorem assessments for the continued operation and maintenance of the Pine Bay Estates Security Guard Special Taxing District, including but not limited to the making of infrastructure and security improvements within the District on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments prepared in accordance with Section 200.069, Florida Statutes.
3. The Tax Collector agrees to the City's request to place its adopted non-ad valorem assessments for the continued operation and maintenance of the Pine Bay Estates Security Guard Special Taxing District, including but not limited to the making of infrastructure and security improvements within the District on the Combined Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments in accordance with Section 197.3635, Florida Statutes.
4. The City agrees that all certified assessment rolls will be maintained and transmitted to the Property Appraiser and the Tax Collector on compatible electronic medium as defined in Section 197.3632(1), Florida Statutes.
5. The City agrees that, in consideration for services herein agreed to be performed by the Tax Collector, the Tax Collector shall be entitled to retain, in the Tax Collector's sole discretion, the actual costs of collection not to exceed two percent (2%) on the amount of special assessments collected and remitted.

6. **Duration of this Agreement.** This Agreement shall take effect upon signing and shall extend to the collection of special assessments for each fiscal year thereafter until canceled by any party pursuant to Section 10 herein.
7. **Severability of the Provisions in this Agreement.** The provisions in this Agreement are intended to be severable. If any provision of this Agreement shall be held to be invalid or unenforceable in whole or in part, such provision shall be ineffective to the extent of such invalidity or unenforceability without in any manner affecting the validity or enforceability of the remaining provisions of this Agreement.
8. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.
9. **Amendments or Modifications of this Agreement.** It is anticipated by the parties that the terms and conditions of this Agreement will be periodically amended or modified. Such amendments or modifications must be in writing and must be duly executed by all parties to this Agreement.
10. **Terms and Cancellation.** The Term of this Agreement shall commence upon the date first above written and shall run through the end of the calendar year and shall automatically be renewed thereafter, for successive terms, not to exceed one year each. Any party may cancel this Agreement at the end of the term upon written notice to the other parties prior to the end of the term.
11. **Intent to be Legally Bound.** By signing this Agreement, the parties hereto confirm and state that they have carefully read this Agreement, that

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they know the contents hereof, that they fully expect to carry out each and every provision, and that they intend to be legally bound by the rights and obligations set forth herein.

12. **Indemnification and Hold Harmless** The City shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of sovereign immunity, the Property Appraiser, Tax Collector and their respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser, Tax Collector or their respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the City or its employees, agents, servants, partners principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The City shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser or Tax Collector where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.
13. **Headings.** The headings for each paragraph in this Agreement are for the purposes of reference only and shall not limit or otherwise affect the meaning of any provision.
14. **Complete Agreement.** This document shall represent the complete agreement of the parties.

**IN WITNESS WHEREOF**, the parties hereto execute this Agreement, and they affirm that they have the power to do so on behalf of the City, the Tax Collector, and the Property Appraiser.

(S E A L)

THE CITY OF CORAL GABLES,  
FLORIDA

A municipal corporation of the  
State of Florida

ATTEST:

By: *[Signature]*  
CITY CLERK  
(name and title)

By: *[Signature]*  
City Manager  
(name and title)

Approved as to form and legal sufficiency

MIAMI-DADE COUNTY, FLORIDA  
OFFICE OF THE PROPERTY APPRAISER

*[Signature]*

*[Signature]*  
Miriam Soler Ramos, City Attorney

By: \_\_\_\_\_  
Pedro J. Garcia  
Property Appraiser

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF COUNTY  
COMMISSIONERS

ATTEST:

By: \_\_\_\_\_  
Harvey Ruvín  
County Clerk

By: \_\_\_\_\_  
Carlos A. Giménez  
Mayor

Approved as to legal sufficiency for Miami-Dade County and the Office of the Property Appraiser:

By: \_\_\_\_\_  
Assistant County Attorney