



MEMORANDUM

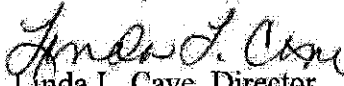
Agenda Item No. 15(A)(16)

TO: Honorable Chairwoman Audrey M. Edmonson
and Members, Board of County Commissioners

DATE: June 4, 2019

FROM: Honorable Harvey Ruvin, Clerk
Circuit and County Courts

SUBJECT: Resolution Authorizing
Intergovernmental
Cooperation Agreement
with the City of Miami
Gardens – Rolling Oaks
Special Lighting
District


Linda L. Cave, Director
Clerk of the Board Division

Section 2-70(6) of the Miami-Dade County Code provides that the Property Appraiser may submit resolutions, ordinances, or reports related to his duties to the Clerk of the Board for placement on the next available agenda of the Miami-Dade County Board of County of Commissioners.

Attached for your consideration is a proposed resolution submitted by the Property Appraiser authorizing Intergovernmental Cooperation Agreement with the City of Miami Gardens – Rolling Oaks Special Lighting District.


LLC/dme
Attachment

Memorandum



Date: June 4, 2019

To: Honorable Chairwoman Audrey M. Edmonson
and Members, Board of County Commissioners

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

Subject: Resolution Authorizing Intergovernmental Cooperation Agreement with the City of
Miami Gardens - Rolling Oaks Special Lighting District

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 Miami Gardens 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 1, which is represented by Barbara J. Jordan. The City has requested that the Appraiser and Collector include its proposed or adopted non-ad valorem assessments for the maintenance of the Rolling Oaks Special Lighting 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 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 maintenance of the Rolling Oaks Special Lighting 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 2019 and continues until cancelled by either party.

Attachment



MEMORANDUM
(Revised)

TO: Honorable Chairwoman Audrey M. Edmonson
and Members, Board of County Commissioners

DATE: June 4, 2019

FROM: Abigail Price-Williams
County Attorney

SUBJECT: Agenda Item No. 15(A)(16)

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 present ____, 2/3 membership ____, 3/5's ____, unanimous ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) ____, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) ____) 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)(16)

6-4-19

RESOLUTION NO. _____

RESOLUTION APPROVING THE INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN THE CITY OF MIAMI GARDENS, MIAMI-DADE COUNTY, AND THE MIAMI-DADE COUNTY OFFICE OF THE PROPERTY APPRAISER RELATED TO THE ROLLING OAKS SPECIAL LIGHTING DISTRICT, TO PROVIDE SERVICES TO THE CITY OF MIAMI GARDENS 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 Miami Gardens (“the City”) has adopted a resolution, numbered 2019-032-3661, 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 2019-032-3661 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:

Audrey M. Edmonson, Chairwoman	
Rebeca Sosa, Vice Chairwoman	
Esteban L. Bovo, Jr.	Daniella Levine Cava
Jose “Pepe” Diaz	Sally A. Heyman
Eileen Higgins	Barbara J. Jordan
Joe A. Martinez	Jean Monestime
Dennis C. Moss	Sen. Javier D. Souto
Xavier L. Suarez	

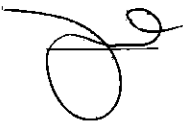
The Chairperson thereupon declared this resolution duly passed and adopted this 4th day of June, 2019. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by 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

EXHIBIT A

RESOLUTION NO. 2019-032-3661

1
2
3 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
4 MIAMI GARDENS, FLORIDA, AUTHORIZING USE OF THE
5 UNIFORM METHOD OF COLLECTING NON-AD VALOREM
6 ASSESSMENTS FOR THE ROLLING OAKS SPECIAL LIGHTING
7 DISTRICT, MORE PARTICULARLY DESCRIBED ON EXHIBIT "A"
8 ATTACHED HERETO, PURSUANT TO CHAPTER 197, FLORIDA
9 STATUTES; STATING THE NEED FOR SUCH LEVY;
10 AUTHORIZING THE CITY MANAGER TO ENTER INTO AN
11 AGREEMENT WITH THE PROPERTY APPRAISER FOR THIS
12 PURPOSE; PROVIDING FOR DIRECTIONS TO THE CITY
13 MANAGER AND CITY CLERK; PROVIDING FOR THE ADOPTION
14 OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE
15 DATE.
16

17 WHEREAS, in accordance with Florida Statute Section 197.3632, the City of
18 Miami Gardens intends to use the uniform method for the levying, collection and
19 enforcement of non-ad valorem assessments for the maintenance of the Rolling Oaks
20 Special Lighting District, more particularly described in Exhibit "A" attached hereto, and

21 WHEREAS, the City intends to use the uniform method for the collection of non-
22 ad-valorem assessments for this Special Lighting District, as authorized by F.S.
23 §197.3632, as may be amended from time to time, for the improvements to and
24 maintenance of infrastructure, because this method will allow such special assessment
25 to be collected annually, commencing the Fiscal Year beginning on October 1, 2019, in
26 the same manner as provided for ad valorem taxes, and

27 WHEREAS, the City held a duly advertised public hearing prior to the adoption of
28 this Resolution; proof of publication of such hearing being attached hereto as Exhibit
29 "B", and

30 WHEREAS, the City intends to impose assessments for the provision of
31 continued operation and maintenance of the Special Lighting District, which
32 assessments for the Special Lighting District were previously imposed by Miami-Dade
33 County,

7

34 NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY
35 OF MIAMI GARDENS, FLORIDA AS FOLLOWS:

36 Section 1: ADOPTION OF REPRESENTATIONS: The foregoing Whereas
37 paragraphs are hereby ratified and confirmed as being true, and the same are hereby
38 made a specific part of this Resolution.

39 Section 2: AUTHORIZATION: Commencing the Fiscal Year beginning on
40 October 1, 2019, and continuing until discontinued by the City and the Special Lighting
41 District, and with the tax statement mailed for such Fiscal Year, the City intends to use
42 the uniform method of collecting non-ad valorem assessments for the cost of continued
43 operation and maintenance of the Rolling Oaks Special Lighting District, including but
44 not limited to improvements to and maintenance of infrastructure. Such non-ad valorem
45 assessments shall be levied within the Special Lighting District. A legal description of
46 such area subject to the assessment is attached hereto as Exhibit "A" and is
47 incorporated herein by reference.

48 Section 3: AUTHORIZATION: The City Council of the City of Miami Gardens
49 hereby authorizes the City Manager to notify the Miami-Dade County Property
50 Appraiser's office of the City's intent to collect the special assessment by using the
51 uniform method of collection through the tax roll and hereby authorizes the City
52 Manager to enter into an agreement with the Property Appraiser for this purpose.

53 Section 4: DIRECTIONS TO THE CLERK: The City Clerk is hereby directed to
54 send certified copies of this Resolution to the Miami-Dade County Property Appraiser,
55 Miami-Dade County Tax Collector, and the Florida Department of Revenue.

56 Section 5: EFFECTIVE DATE: This Resolution shall take effect immediately
57 upon its final passage.

58 PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MIAMI
59 GARDENS AT ITS REGULAR MEETING HELD ON JANUARY 23, 2019.

60
61 
62 _____
63 OLIVER GILBERT, III, MAYOR

64
65
66 ATTEST:

67 
68 _____
69 MARIO BATAILLE, CITY CLERK

70
71
72
73 PREPARED BY: SONJA KNIGHTON DICKENS, ESQ., CITY ATTORNEY

74
75
76 SPONSORED BY: CAMERON D. BENSON, CITY MANAGER

77
78
79 Moved by: COUNCILMAN D WILLIAMS

80
81 VOTE: 6-0


82
83 Mayor Oliver Gilbert, III _____ (Yes) _____ (No) (ABSENT)
84 Vice Mayor Rodney Harris X (Yes) _____ (No)
85 Councilwoman Katrina Wilson X (Yes) _____ (No)
86 Councilman Erhabor Ighodaro, Ph.D. X (Yes) _____ (No)
87 Councilwoman Lillie Q. Odom X (Yes) _____ (No)
88 Councilman Reggie Leon X (Yes) _____ (No)
89 Councilman David Williams Jr X (Yes) _____ (No)

90
State of Florida
County of Miami-Dade

CERTIFICATION

I, the undersigned, duly appointed City Clerk of the City of Miami Gardens, Florida, hereby certify that the attached is a true and correct copy of (2019-038-3661) as shown in the records of the city on file in the office of the city clerk.

Witness, my hand and the corporate seal of the city of Miami Gardens, Florida, this 25TH day of JAN 2019.



City Clerk
City of Miami Gardens, Florida

EXHIBIT "A"

Rolling Oaks, City of Miami Gardens, Florida more particularly described as

Portions of Section 2 and 3, Township 52 South, Range 41 East, Dade County, Florida, more particularly described as follows:

All of said Section 2 lying West of the Sunshine State Parkway;

AND

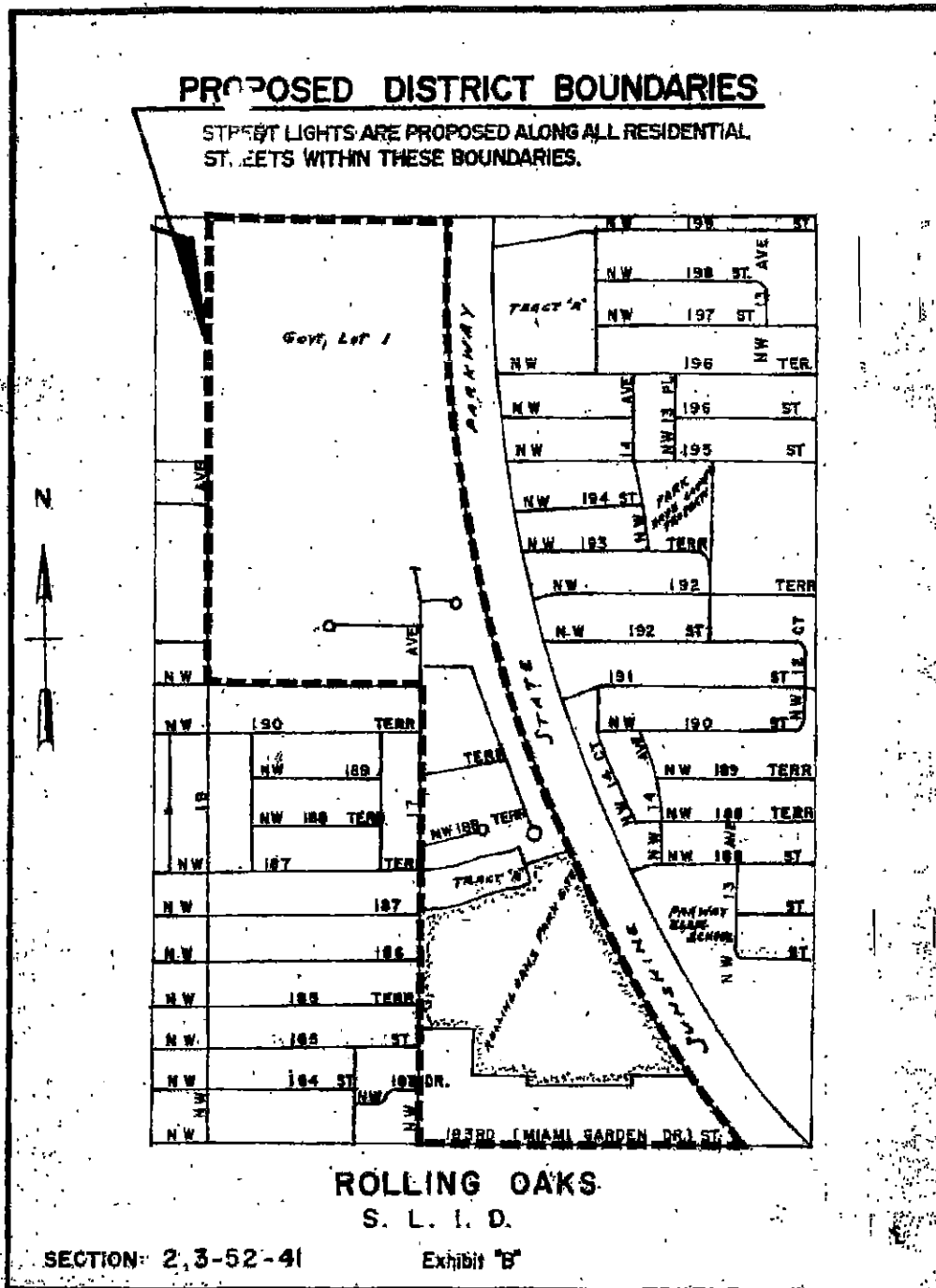
Government Lot 1 of said Section 3;

AND

The SE $\frac{1}{4}$ of the NE $\frac{1}{4}$ of said Section 3.

COMPOSITE EXHIBIT "A"

Rolling Oaks, City of Miami Gardens, Florida more particularly described as



SUNDAY DECEMBER 23 2018
MIAMIHERALD.COM

NEIGHBORS

EXHIBIT B

9NW



CITY OF MIAMI GARDENS NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY given that the City Council of the City of Miami Gardens, Florida will conduct a Public Hearing during its regular City Council meeting, Wednesday, January 23, 2019, beginning at 7:00 p.m., at City Hall in the City Council Chambers, located at 18605 NW 27th Avenue, Miami Gardens, Florida to consider the following described Resolution(s):

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AUTHORIZING USE OF THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR THE RIVERDALE SPECIAL LIGHTING DISTRICT, MORE PARTICULARLY DESCRIBED ON EXHIBIT "A" ATTACHED HERETO, PURSUANT TO CHAPTER 197, FLORIDA STATUTES; STATING THE NEED FOR SUCH LEVY; AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH THE PROPERTY APPRAISER FOR THIS PURPOSE; PROVIDING FOR DIRECTIONS TO THE CITY MANAGER AND CITY CLERK; PROVIDING FOR THE ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AUTHORIZING USE OF THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS FOR THE ROLLING OAKS SPECIAL LIGHTING DISTRICT, MORE PARTICULARLY DESCRIBED ON EXHIBIT "A" ATTACHED HERETO, PURSUANT TO CHAPTER 197, FLORIDA STATUTES; STATING THE NEED FOR SUCH LEVY; AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH THE PROPERTY APPRAISER FOR THIS PURPOSE; PROVIDING FOR DIRECTIONS TO THE CITY MANAGER AND CITY CLERK; PROVIDING FOR THE ADOPTION OF REPRESENTATIONS; PROVIDING FOR AN EFFECTIVE DATE.

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Said Resolutions are available for public inspection at the Office of the City Clerk located at 1865 NW 27th Avenue, Miami Gardens, FL 33056 Monday through Thursday during regular office hours. Inquiries concerning these items should be directed to the Office of the City Manager at (305) 914-9610.

ALL interested parties are invited to attend and will be heard.

Mario Bataille, CMC
City Clerk
City of Miami Gardens

Pursuant to Florida Statutes 286.0105, the City hereby advises the public that if a person decides to appeal any decision made by this Board, Agency or Commission with respect to any matter considered at its meeting or hearing, he or she will need a record of the proceedings, and that for such purpose, affected person may need to ensure that a verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based.

In accordance with the Americans with Disabilities Act of 1990, all persons who are disabled and who need special accommodations to participate in this meeting because of that disability should contact Mario Bataille, CMC, City Clerk (305) 914-9129, not later than 48 hours prior to such proceeding. TDD Number: 1-800-955-8771.



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ALL interested parties are invited to attend and will be heard.

Mario Bataille, CMC
City Clerk
City of Miami Gardens

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SUNDAY JANUARY 13 2019
MIAMIHERALD.COM

NEIGHBORS

19NW



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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 MIAMI GARDENS**

EXHIBIT C

THIS INTERGOVERNMENTAL COOPERATION AGREEMENT (the "Agreement") is made and entered into as of the ____ day of _____, 2019, 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 of Miami Gardens, Florida (hereinafter referred to as "City"), as the governing body of the Rolling Oaks Special Lighting District (hereinafter referred to as "District").

WITNESSETH:

WHEREAS, the City intends to adopt non-ad valorem assessments or special assessments for maintenance within the Rolling Oaks Special Lighting District, which is located within the City of Miami Gardens; 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 maintenance 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 for maintenance 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. 2019-032-3661 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 maintenance 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 maintenance 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 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.

(SEAL)

THE CITY OF MIAMI GARDENS,
FLORIDA

A municipal corporation of the
State of Florida

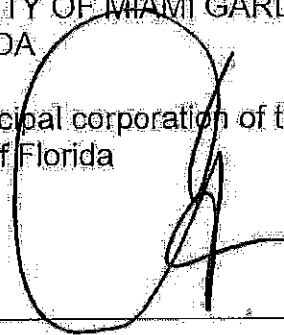
ATTEST:

By:




MARLO BATATUE, CITY CLERK
(name and title)

By:



CAMERON D. BENSON, CITY MANAGER
(name and title)

Approved as to form and legal sufficiency



Sonja K. Dickens, City Attorney

MIAMI-DADE COUNTY, FLORIDA
OFFICE OF THE PROPERTY APPRAISER

By: _____
Pedro J. Garcia
Property Appraiser

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

ATTEST:

By: _____
Harvey Ruvin
County Clerk

By: _____
Carlos A. Gimenez
Mayor

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

By: _____
Assistant County Attorney