OFFICIAL FILE COPY
CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

MEMORANDUM

Agenda Item No. 15(A)(3)

TO: Honorable Chairwoman Rebeca Sosa, and Members, Board of County Commissioners

DATE: March 18, 2014

FROM: Honorable Harvey Ruvin, Clerk
Circuit and County Courts

Christopher Agrippa, Director
Clerk of the Board Division

SUBJECT: Resolution authorizing execution of the Intergovernmental Cooperation Agreement Between Bellagio Community Development District and Miami-Dade County Tax Collector and Miami-Dade Office of the Property Appraiser to provide services to the Bellagio Community Development District in accordance with Sections 197.3632 and 197.3635, Florida Statutes, uniform method for the levy, collection and enforcement of non-ad valorem assessments

Resolution No. R-293-14

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 Miami-Dade County Board of County Commissioners.

Attached for placement on the March 18, 2014, Board of County Commissioners' agenda, is a proposed resolution submitted by the Property Appraiser authorizing execution of the Intergovernmental Cooperation Agreement between Bellagio Community Development District and Miami-Dade County Tax Collector and Miami-Dade Office of the Property Appraiser to provide services to the Bellagio Community Development District in accordance with Sections 197.3632 and 197.3635, Florida Statutes, uniform method for the levy, collection and enforcement of non-ad valorem assessments.

CA/fcd
Attachment

Memorandum

MIAMI-DADE COUNTY

Date: March 18, 2014

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Lazaro Solis
Property Appraiser

Subject: Resolution Authorizing Intergovernmental Cooperation Agreement with Bellagio Community Development 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 Bellagio Community Development District (District) to allow the District 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 District is located within County Commission District 12. The District has requested that the Appraiser and Collector include its proposed or adopted non-ad valorem assessments for benefit and maintenance assessments or such other assessments imposed by the District to properties within the incorporated area of the District on the notice 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 District 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 District 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 District will charge separate non-ad valorem assessments for benefit and maintenance assessments or such other assessments imposed by the District to properties within the incorporated area of the District. The Agreement affords the District 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 2014 and continues until cancelled by either party.

Attachment

MEMORANDUM
(Revised)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: March 18, 2014

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

SUBJECT: Agenda Item No. 15(A)(3)

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. 15(A)(3)
3-18-14

RESOLUTION NO. R-293-14

RESOLUTION AUTHORIZING EXECUTION OF THE INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN BELLAGIO COMMUNITY DEVELOPMENT DISTRICT AND MIAMI-DADE COUNTY TAX COLLECTOR AND MIAMI-DADE OFFICE OF THE PROPERTY APPRAISER TO PROVIDE SERVICES TO THE BELLAGIO COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH SECTIONS 197.3632 AND 197.3635, FLORIDA STATUTES, UNIFORM METHOD FOR THE LEVY, COLLECTION AND ENFORCEMENT OF NON-AD VALOREM ASSESSMENTS

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, Florida Statutes, this Board hereby authorizes the Property Appraiser and the Mayor or Mayor's designee to execute the attached Intergovernmental Cooperation Agreement between Bellagio Community Development District and Miami-Dade County.

The foregoing resolution was offered by Commissioner **Lynda Bell**, who moved its adoption. The motion was seconded by Commissioner **José "Pepe" Diaz** and upon being put to a vote, the vote was as follows:

Rebeca Sosa, Chairwoman **aye**
Lynda Bell, Vice Chair **aye**

Bruno A. Barreiro	**aye**	Esteban L. Bovo, Jr.	**aye**
Jose "Pepe" Diaz	**aye**	Audrey M. Edmonson	**aye**
Sally A. Heyman	**aye**	Barbara J. Jordan	**aye**
Jean Monestime	**aye**	Dennis C. Moss	**aye**
Sen. Javier D. Souto	**aye**	Xavier L. Suarez	**aye**
Juan C. Zapata	**aye**		

The Chairperson thereupon declared the resolution duly passed and adopted this 18th day of March, 2014. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

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

HARVEY RUVIN, CLERK

By: Christopher Agrippa
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

Jorge Martinez-Esteve

INTERGOVERNMENTAL COOPERATION AGREEMENT
BY AND AMONG
MIAMI-DADE COUNTY PROPERTY APPRAISER
AND
MIAMI-DADE COUNTY TAX COLLECTOR
AND
BELLAGIO COMMUNITY DEVELOPMENT DISTRICT

THIS INTERGOVERNMENTAL COOPERATION AGREEMENT (the "Agreement") is made and entered into as of the ____ day of _____, 2014, 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 Bellagio Community Development District (hereinafter referred to as "District"), Florida.

WITNESSETH

WHEREAS, the District intends to adopt non-ad valorem assessments for benefit and maintenance assessments or such other assessments imposed by the District; and

WHEREAS, the District, the Tax Collector and the Property Appraiser are willing to enter into a written agreement evidencing the Tax Collector's and the Property Appraiser's agreement to place the District's proposed non-ad valorem assessments on the tax bill; and

WHEREAS, the District intends to utilize the uniform method of collection, as outlined in Section 197.3632, Florida Statutes, for collection of its non-ad valorem assessments; and

WHEREAS, the District has requested that the Property Appraiser include the District's proposed or adopted non-ad valorem assessments for the Bellagio Community Development District on the notice as specified in Section 200.069, Florida Statutes; and

WHEREAS, the District has requested the Tax Collector include the District's adopted non-ad valorem assessments on the Combined Notice of Ad Valorem Taxes and Non-ad Valorem Assessments in accordance with Section 197.3635, Florida Statutes; and

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

1. The District's request to place its proposed non-ad valorem assessments for the Bellagio Community Development District on the Combined Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments prepared in accordance with Section 200.069, Florida Statutes is granted.
2. The District's request to place its adopted non-ad valorem assessments for the Bellagio Community Development District on the combined Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments in accordance with Section 197.3635, Florida Statutes is granted.
3. The District agrees to the following requirements in order to place its non-ad valorem assessments for the Bellagio Community Development District on the Notice of Proposed Property Taxes and Non-Ad Valorem Assessments and the Combined Notice of Taxes and Non-Ad Valorem Assessments:
   A. No later than **July 9th** of the current year the following should be provided to the Property Appraiser:
      i. The final files for the Notice of Proposed Property Taxes.
      ii. The description of "Purpose of Assessment" as it would appear on the Notice of Proposed Property Taxes.
      iii. The District's contact name and phone number used to address questions regarding the assessment.

B. No later than **August 1st** of the current year an insert describing the Non Ad-Valorem Assessment to be included with the mailing of the TRIM. A sample must be provided to the Property Appraiser for approval prior to August 1st.

C. No later than **September 15th** of the current year the final roll reflecting the non-ad valorem special assessments that are to appear on the Tax Bill must be submitted to the Property Appraiser.

4. The Property Appraiser shall place the District's non-ad valorem special assessments for the Bellagio Community Development District on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments, as specified in Section 200.069, Florida Statutes, as amended, commonly referred to as the TRIM notice.

5. The Tax Collector shall place the District's non-ad valorem special assessments for the Bellagio Community Development District on the combined tax notice as provided in Section 197.3635, Florida Statutes commonly referred to as the Tax Bill.

6. The District agrees that the Tax Collector shall be entitled to retain the actual costs of collection, or two percent (2%), on the amount of special assessments collected and remitted.

7. This Agreement shall not take effect until the Bellagio Community Development District is in full compliance with all local zoning, land use, and other applicable regulations.

8. **Duration of this Agreement.** Subject to the limitation of paragraph 7 above, this Agreement shall take effect upon signing and shall extend to the collection of special assessments for each fiscal year thereafter, until cancelled by any Party pursuant to paragraph 12 herein.

9. **Severability of the Provisions in this Agreement.** The provisions of 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.

10. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.

11. **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.

12. **Cancellation.** This Agreement may be cancelled by any Party upon thirty (30) days written notice to the other Parties.

13. **Intent to be Legally Bound.** By signing this Agreement, the Parties hereto confirm and state that they have carefully read the Agreement, that they know the contents thereof, 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.

14. **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.

15. **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 District, the Tax Collector, and the Property Appraiser.

ATTEST:

By:_____
District Secretary

BELLAGIO COMMUNITY
DEVELOPMENT DISTRICT

By:_____
District Chair

MIAMI-DADE COUNTY, FLORIDA
PROPERTY APPRAISER

By:_____
Carlos Lopez-Cantera
Property Appraiser

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

ATTEST:

By:_____
Harvey Ruvin
County Clerk

By:_____
Carlos A. Gimenez
Miami- Dade County Mayor

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

By:_____
Assistant County Attorney

RESOLUTION 2013-17

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BELLAGIO COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING AND ENFORCING NON AD VALOREM ASSESSMENTS WHICH HEREINAFTER MAY BE LEVIED BY THE DISTRICT IN ACCORDANCE WITH THE PROVISIONS OF SECTION 197.3632, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE:

WHEREAS, the Bellagio Community Development District was established pursuant to the provisions of Chapter 190 Florida Statutes which authorizes the District to levy certain assessments which include benefit and maintenance assessments and further authorizes the Board to levy special assessments pursuant to Chapter 170 Florida Statutes for the acquisition, construction or reconstruction of assessable improvements authorized by Chapter 190 Florida Statutes; and

WHEREAS, the above referenced assessments are not considered to be ad valorem in nature and therefore, are subject to the provisions of Section 197.3632 Florida Statutes in which State of Florida through its legislature has provided a uniform method for the levying, collecting and enforcing such non ad valorem assessments; and

WHEREAS, pursuant to Section 197.3632 Florida Statutes the District has caused notice of a public hearing to be advertised weekly in a newspaper of general circulation within **Miami-Dade County** for four consecutive weeks preceding said hearing;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BELLAGIO COMMUNITY DEVELOPMENT DISTRICT

1. The Bellagio Community Development District upon conducting its public hearing as required by Section 197.3632 Florida Statutes hereby expresses its intent to use the uniform method of collecting its benefit and maintenance assessments or such other assessments imposed by the District as provided in Chapter 170 and 190 Florida Statutes each of which are non ad valorem assessments which may be levied annually by the District pursuant to the provisions of Chapter 190 Florida Statutes for the purpose of paying principal and interest on its bonded indebtedness and the cost of operating and maintaining its assessable improvements within the boundaries of the District as described in the attached legal description which is made a part of the

Resolution as Exhibit "A". Said assessments and the District's use of the uniform method of collecting its non ad valorem assessment(s) may continue for more than one year.

2. This Resolution shall become effective upon its passage and the District's Secretary is authorized to provide the Property Appraiser and Tax Collector of Miami-Dade County and the Department of Revenue of the State of Florida with a copy of this Resolution on or before **January 10, 2014**.

PASSED AND ADOPTED THIS 16TH DAY OF AUGUST, 2013.

Chairman/ Vice Chairman

Secretary / Assistant Secretary

LEGAL DESCRIPTION

A Portion of Tracts 33, 34, 35, 36, 37, 38, 39, 43, 44, 45 and 46 of "Florida Fruit Lands Company's Subdivision No. 1", in the Southwest 1/4 of Section 21, Township 52 South, Range 40 East, according to the Plat thereof as recorded in Plat Book 2, Page 17, of the Public Records of Miami-Dade County, Florida, the entire parcel being more particularly described as follows:

Commence at the Northwest corner of said Southwest 1/4; thence South 02°37'55" East on the West Line of said Southwest 1/4 for 660.25 feet; thence North 89°37'04" East 50.04 feet to the POINT OF BEGINNING; thence continue North 89°37'04" East on the North Line of said Tract 46 for 1269.03 feet to the Northeast corner of said Tract 46, also being the Southwest corner of said Tract 34; thence North 02°37'47" West on the West Line of said Tracts 34 and 33 for 660.41 feet to the Northwest corner of said Tract 33; thence North 89°36'40" East on the North Line of said Tract 33 for 847.15 feet to the Intersection with the Westerly Right-of-Way Limit of Interstate 75; thence on said Westerly Right-of-Way Limit, the following 5 courses and distances: 1) South 02°35'43" East 243.52 feet; 2) South 01°52'16" West 768.10 feet to a point on the arc of a circular curve, concave Northwesterly, the Radius point of which bears North 88°35'43" West; 3) Southwesterly on the arc of said curve, with a Radius of 1,035.92 feet and a Central Angle of 31°00'00" for an arc distance of 560.49 feet to a Point of Tangency; 4) South 32°24'17" West 316.11 feet to a point of curvature of a circular curve, concave Southeasterly; 5) Southwesterly on the arc of said curve, with a Radius of 1,315.92 feet and a Central Angle of 19°41'38" for an arc distance of 452.31 feet; thence North 77°18'30" West 130.38 feet; thence South 10°52'39" West 121.85 feet to the Intersection with the South Line of said Tract 39; thence South 89°38'06" West on said South Line 74.40 feet to the Southwest corner of said Tract 39; thence North 02°37'47" West on the West Line of said Tract 39 for 330.20 feet to the Northwest corner of said Tract 39, also being the Southeast corner of said Tract 43; thence South 89°37'54" West on the South Line of said Tract 43 for 1,268.99 feet to the Intersection with a Line lying 50.00 feet East of and parallel with the West Line of said Section 21; thence North 02°37'55" West on said parallel Line 1320.51 feet to the POINT OF BEGINNING. Less the North 15.00 feet of Tract 33.

Said lands situate, lying and being in the City of Hialeah, Miami-Dade County Florida and containing 3,158,326 square feet (72.22 Acres), more or less.

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 MERCEDES ZALDIVAR, who on oath says that he or she is the LEGAL CLERK, Legal Notices of the Miami Daily Business Review f/k/a 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

BELLAGIO COMMUNITY DEVELOPMENT DISTRICT - INTENT TO USE UNIFORM METHOD OF COLLECTION NON AD VELOREM ASSESS.

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

07/17/2013 07/24/2013 07/31/2013 08/07/2013

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.

Sworn to and subscribed before me this

07 day of AUGUST , A.D. 2013

(SEAL)

MERCEDES ZALDIVAR personally known to me

B. THOMAS
Commission # DD 937532
Expires November 2, 2013
Bonded Thru Troy Fain Insurance 800-385-7019

NOTICE BY THE BELLAGIO COMMUNITY DEVELOPMENT DISTRICT OF THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF NON AD VALOREM ASSESSMENTS

Notice is hereby given that the Bellagio Community Development District intends to use the uniform method of collecting non-ad valorem assessments to be levied by the District pursuant to Section 197.3632, Florida Statutes. The Board of Supervisors of the District will conduct a public hearing on August 16, 2013 at 11:00 A.M. at the offices of Lennar Homes 730 NW 107th Avenue, Third Floor, Miami, Florida.

The purpose of the public hearing is to consider the adoption of a resolution authorizing the District to use the uniform method of collecting non-ad valorem assessments to be levied by the District pursuant to Section 197.3632, Florida Statutes.

The District may levy non-ad valorem assessments for the purpose(s) of constructing, acquiring, making, maintaining, operating, and equipping infrastructure improvements to serve the District including, but not limited to, drainage facilities, transportation improvements, water and sewer facilities, and recreation improvements and facilities, and any other lawful projects or services of the District. The District intends to use the uniform method of collection for a period of more than one year.

The District's non ad valorem assessment(s) 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 said 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.

The public hearing may be continued to a date, time, and place to be specified on the record at the hearing. If any person decides to appeal any decision made with respect to any matter considered at this public hearing such person will need a record of proceedings, and for such purpose such person may need to ensure that a verbatim record of the proceedings is made, at their own expense and that such record includes the testimony and evidence on which the appeal is based.

One or two Supervisors may participate in the public hearing by speaker telephone as long as a quorum is present at the location.

Luis Hernandez
Manager

7/17-24-31 8/7 13-4-167/2117742M