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CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

Memorandum

MIAMI-DADE COUNTY

Substitute
Agenda Item No. 5(K)

Date: September 1, 2015

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 Street Lighting Special Taxing Districts
Ordinance No. 15-79

This substitute ordinance differs from the June 30, 2015 original in that it updates the number of Street Lighting Special Taxing Districts with proposed rates that have decreased from the adopted Fiscal Year (FY) 2014-15 rates; replaces Exhibit A to reflect the updated information; and includes additional information outlining the steps taken since June 30, 2015 to review and correct FY 2015-16 assessed rates for each district, as necessary.

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 Street Lighting Special Taxing Districts for Fiscal Year (FY) 2015-16. All lots and parcels within the Street Lighting Special Taxing District 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 Street Lighting 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 the properties within each district, exceeding the amount of special assessments to be levied. Therefore, it is recommended that the proposed rates provided in Exhibit A be approved and adopted.

As I committed at the June 30, 2015 Board meeting, my administration has worked throughout the summer to address all special taxing district issues. As a result of the work performed, proposed rates in the Street Lighting Districts decreased an average of $24.00 per assessment from the original assessment rates presented in the June 30, 2015 agenda item. In addition, we project that 60 districts, comprised of 1,920 folios, will receive refunds of more than $50.00 in FY2015-16. However, a separate agenda item authorizing the refunds will be brought to the Board at a later date, once staff has finalized its review and recommendations regarding such refunds. Of the 904 Street Lighting Districts 644 have decreased, 157 remain flat, and 103 continue to require a rate increase. The table below depicts rate changes from the original June 30, 2015 item:

	FY14-15 CAMA - FY15-16 CAMA As of June 30, 2015		FY14-15 CAMA - FY15-16 CAMA As of September 1, 2015		DECREASE	
Rate Change:	Number of Districts	Number of Folios/ Properties	Number of Districts	Number of Folios/ Properties	Number of Districts	Number of Folios/ Properties
Decrease			644	191,902	644	191,902
Flat	710	122,468	157	11,401	(553)	(111,067)
Increase						
> 0 and ≤ $50	154	102,047	64	21,213	(90)	(80,834)
> $50 and ≤ $100	17	1,668	18	1,680	1	12
> $100 and ≤ $200	6	42	6	60	0	18
> $200 and ≤ $500	10	230	8	199	(2)	(31)
> $500 and ≤ $1,000	3	4	3	4	0	0
> $1,000	4	11	4	11	0	0
Total Increase	194	104,002	103	23,167	(91)	(80,835)
Total Districts	904	226,470	904	226,470	(91)	0

The proposed rates presented in Exhibit A are the outcome of the work performed by a Management Working Group (Working Group) comprised of senior financial professionals from multiple Miami-Dade County departments, collaborating with PWWM and PROS staff. The reduction in administrative cost and exhaustive review of operating expenditures allowed staff to develop new assessment rates to the benefit of all districts.

Throughout the summer, staff met with multiple homeowner associations, civic associations, and individuals; responded to dozens of emails and letters; and answered hundreds of phone calls to address residents' concerns.

Revised notices were sent to those homeowners who did not receive proper notice, and the continuation of the public hearing was re-advertised as required by both State Statute and the County Code.

In addition to this Ordinance, there are three (3) other proposed ordinances relating to Special Taxing Districts. The first ordinance adopts and ratifies non-ad valorem assessment rolls, rates and assessments for Multipurpose Maintenance Special Taxing Districts that are increasing. The second ordinance adopts and ratifies non-ad valorem assessment rolls, rates and assessments for Security Guard Special Taxing Districts that are increasing. The 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 decreasing or remaining 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 of the Causeways and Special Taxing Districts Division (Division) in PWWM. The financials are overseen by Aneisha Daniel, Assistant Director of the Fiscal and Internal Services for PWWM.

BACKGROUND
The Special Taxing Districts have been created throughout Miami-Dade County (County) to provide public improvements and/or special services at the requests of the residents or developers. Chapters 18 and 28 of the County Code (Code) provide for the legal framework of Special Taxing Districts. Improvements and services that are currently provided through Special Taxing Districts include:

a. Street Lighting - created in existing communities at their request and mandated by Code in new subdivisions;
b. Multipurpose Maintenance - includes, but is not limited to, landscape and lake maintenance, maintenance of swales and walls, and graffiti abatement for walls within or abutting the public right-of-way line;
c. Security Guard - provides either stationary and/or roving patrol manned by off-duty police officers or commercial guards; and
d. Capital Improvements/Road Maintenance - provides for one-time upgrades or improvements within public right-of-way, such as 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 has issued the draft of the audit conducted of all Special Taxing Districts managed by the County. Corrective actions taken by PWWM management to date are outlined in "Management's Response" to the audit. While the audit was being conducted, management evaluated existing staff and functional positions to identify strengths and weaknesses. They commenced an intensive assessment of division operations, including a review and tracking of internal procurement and payment methods, and eliminating service charges to Special Taxing Districts that were duplicative or unnecessary. Staff also analyzed alternatives for lowering operating costs; consolidated certain staffing functions in-house; and co-located functions to enhance the efficiency and effectiveness of the operations, particularly through better physical oversight and communications.

The proposed rate increase recommendations adjust for electricity costs and in some cases correct prior year deficits. It must be noted that Special Taxing Districts' services have been continually provided without interruption of service during this review process.

All required statutory notification requirements have also been followed.

Alina 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: Substitute Agenda Item No. 5(K)

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**

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Approved _____ Mayor
Veto _____
Override _____

Substitute
Agenda Item No. 5(K)
9-1-15

ORDINANCE NO. 15-79

ORDINANCE APPROVING, ADOPTING AND RATIFYING NON-AD VALOREM ASSESSMENT ROLLS, RATES AND ASSESSMENTS FOR THE STREET LIGHTING 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 street lighting, 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 street lighting in these special taxing districts is in operation; 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 street lighting should be levied on a per front-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 Street Lighting 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, street lighting. 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 street lighting 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, 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: September 1, 2015

Approved by County Attorney as
to form and legal sufficiency:

Prepared by:

Jorge Martinez-Esteve

FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT
RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

DISTRICT	DISTRICT DESCRIPTION	FY 2014-15 CURRENT RATE	FY 2015-16 PROPOSED RATE (LINE 20)	FY 2015-16 NEW RATE	NUMBER OF FOLIOS	NUMBER OF FOLIO (S) REVISED BY SUPPLEMENTAL (LINE 10)	NUMBER OF UNITS	VALUE	NEW VALUE	MULTIPLIER
L0005	RICHMOND HEIGHTS	0.4618	~~0.7671~~	**0.6151**	~~2906~~	1992	166579.00	~~$127,782.75~~	$102,457.76	LOT PARCEL/FRONT FOOTAGE
L0026	STAR LAKES	0.5083	~~0.7595~~	**0.6478**	~~114~~	439	8526.00	~~$6,475.50~~	$5,522.95	LOT PARCEL/FRONT FOOTAGE
L0102	NORTH COUNTY	0.6475	~~1.2373~~	**1.1369**	~~8460~~	8378	444145.00	~~$549,540.61~~	$504,960.20	LOT PARCEL/FRONT FOOTAGE
L0127	SEVILLA HEIGHTS	0.7407	~~0.9148~~	**0.8086**	40	40	3360.00	~~$3,073.73~~	$2,716.97	LOT PARCEL/FRONT FOOTAGE
L0133	EXPRESSWAY INDUST PK	0.7569	~~0.8523~~	**0.7587**	~~124~~	54	11651.00	~~$9,930.15~~	$8,839.48	LOT PARCEL/FRONT FOOTAGE
L0219	COUNTRY LAKE MANORS SLID	0.7480	~~0.8919~~	**0.7921**	~~708~~	705	51290.00	~~$45,745.55~~	$40,624.76	LOT PARCEL/FRONT FOOTAGE
L0226	MEADOW WD MANOR SEC 8 S	0.7991	~~0.9254~~	**0.8085**	82	82	6792.00	~~$6,285.32~~	$5,491.38	LOT PARCEL/FRONT FOOTAGE
L0236	MARBELLA PARK SLID	1.2221	~~1.4900~~	**1.3968**	~~687~~	672	3685.00	~~$5,490.65~~	$5,147.04	LOT PARCEL/FRONT FOOTAGE
L0242	SUNSET HARBOUR SEC 6 SLID	1.3214	~~1.6338~~	**1.4947**	~~36~~	35	1674.00	~~$2,734.98~~	$2,502.16	LOT PARCEL/FRONT FOOTAGE
L0249	MEDITERRANIA S.L.I.D.	1.0537	~~1.4386~~	**1.2815**	113	113	9282.00	~~$13,353.09~~	$11,894.98	LOT PARCEL/FRONT FOOTAGE
L0255	ROGER HOMES S.L.I.D.	1.0518	~~1.3427~~	**1.1957**	128	128	6640.00	~~$8,915.53~~	$7,939.49	LOT PARCEL/FRONT FOOTAGE
L0310	FERNAL SUB.SLID	0.8117	~~1.0012~~	**0.9144**	~~39~~	38	3091.00	~~$3,094.71~~	$2,826.32	LOT PARCEL/FRONT FOOTAGE
L0316	FOREST LAKES SLID	1.7532	~~1.8137~~	**1.7578**	~~1217~~	1178	27664.00	~~$50,174.20~~	$48,627.22	LOT PARCEL/FRONT FOOTAGE
L0335	CENAL ESTATES S.L.I.D.	0.0500	~~3.3802~~	**3.2144**	~~156~~	151	20948.00	~~$70,808.43~~	$67,336.12	LOT PARCEL/FRONT FOOTAGE
L0360	MANDY SUBDIVISION	0.9257	~~1.0681~~	**0.9706**	182	182	13399.00	~~$14,311.47~~	$13,005.03	LOT PARCEL/FRONT FOOTAGE
L0395	ANTA SUB 1	0.6658	~~1.2818~~	**1.1426**	15	15	1212.00	~~$1,553.54~~	$1,384.84	LOT PARCEL/FRONT FOOTAGE
L0397	SHOMA/TAMIAMI 2 SLID	1.4069	~~1.4689~~	**1.4122**	~~233~~	231	12030.00	~~$17,670.87~~	$16,988.73	LOT PARCEL/FRONT FOOTAGE
L0400	RENEGADE SUB SLID	1.1923	~~1.2742~~	**1.2126**	60	60	3247.00	~~$4,137.33~~	$3,937.27	LOT PARCEL/FRONT FOOTAGE
L0459	BRGHT MEADOW	0.0500	~~3.1264~~	**2.9813**	~~368~~	356	4144.00	~~$12,955.80~~	$12,354.55	LOT PARCEL/FRONT FOOTAGE
L0527	DORAL MEADOWS FIRST	0.0500	~~0.8997~~	**0.8881**	~~272~~	133	1995.00	~~$1,794.90~~	$1,771.78	LOT PARCEL/FRONT FOOTAGE
L0540	CENT PK EST	0.0500	~~0.9333~~	**0.7844**	~~50~~	49	931.00	~~$868.90~~	$730.31	LOT PARCEL/FRONT FOOTAGE
L0552	BALMORAL	0.8144	~~1.9431~~	**1.5324**	~~301~~	140	1296.00	~~$2,518.26~~	$1,985.97	LOT PARCEL/FRONT FOOTAGE
L0585	DORAL INTL PK	0.3381	~~1.5045~~	**1.3757**	~~9~~	6	1472.00	~~$2,214.62~~	$2,024.97	LOT PARCEL/FRONT FOOTAGE
L0593	ROYAL LND	0.8047	~~0.9428~~	**0.8414**	~~138~~	137	11040.00	~~$10,408.51~~	$9,288.73	LOT PARCEL/FRONT FOOTAGE
L0596	COM PRTNR	1.5130	~~3.1667~~	**3.0412**	~~9~~	8	6624.00	~~$20,976.22~~	$20,144.86	LOT PARCEL/FRONT FOOTAGE
L0597	JUAN DAVID	0.7434	~~1.8625~~	**1.6461**	~~7~~	7	474.00	~~$882.83~~	$780.26	LOT PARCEL/FRONT FOOTAGE
L0602	PALACE 1 ADD	0.4880	~~0.8895~~	**0.7654**	~~2~~	2	974.00	~~$866.37~~	$745.54	LOT PARCEL/FRONT FOOTAGE
L0613	SUNSET APT	0.0500	~~0.2693~~	**0.0860**	~~244~~	239	14889.00	~~$4,009.61~~	$1,280.53	LOT PARCEL/FRONT FOOTAGE
L0641	LUZ ESTELA SOUTH	0.0500	~~0.6993~~	**0.6993**	~~99~~	99	6593.00	$4,610.48	$4,610.48	LOT PARCEL/FRONT FOOTAGE
L0647	PRINCE OF PEACE	1.5760	~~2.5574~~	**2.1834**	~~1~~	1	884.00	~~$2,260.74~~	$1,930.13	LOT PARCEL/FRONT FOOTAGE
L0699	COSTA BONITA	0.0500	~~0.4964~~	**0.4248**	~~90~~	40	680.00	~~$337.55~~	$288.90	LOT PARCEL/FRONT FOOTAGE
L0708	SAB SUB	0.4512	~~0.9992~~	**0.9306**	~~4~~	1	330.00	~~$329.74~~	$307.11	LOT PARCEL/FRONT FOOTAGE

FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT
RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

[illegible]	[illegible]	FY 2014-15 [illegible]	[illegible]	[illegible]	[illegible]	NUMBER OF FOLIO [illegible]	[illegible]	[illegible]	NEW VALUE	MULTIPLIER
L0710	A.V. SUB	0.0500	~~0.6755~~	**0.6755**	4	4	208.00	$140.50	$140.50	LOT PARCEL/FRONT FOOTAGE
L0712	PARKVIEW TH PH1	0.4396	~~0.8100~~	**0.7329**	~~35~~	34	884.00	~~$716.04~~	$647.92	LOT PARCEL/FRONT FOOTAGE
L0713	PARK LK 1-4	1.2515	~~1.4404~~	**1.3485**	~~461~~	450	9000.00	~~$12,963.60~~	$12,136.52	LOT PARCEL/FRONT FOOTAGE
L0730	GEFEN EQUITY	0.6636	~~1.2619~~	**1.1252**	2	2	843.00	~~$1,063.78~~	$948.53	LOT PARCEL/FRONT FOOTAGE
L0743	ALADDIN	0.0500	~~3.6518~~	**3.6518**	8	4	241.00	$880.08	$880.08	LOT PARCEL/FRONT FOOTAGE
L0758	SHOMA COUNTRY CLUB	0.0500	~~3.7418~~	**2.3902**	~~411~~	406	737.00	~~$2,757.71~~	$1,761.57	LOT PARCEL/FRONT FOOTAGE
L0769	OAK RIDGE FALLS 2	0.0500	~~1.4715~~	**1.4492**	6	6	1087.00	~~$1,599.52~~	$1,575.23	LOT PARCEL/FRONT FOOTAGE
L0774	KENDALLAND	1.4844	~~1.6126~~	**1.5582**	~~436~~	409	17054.00	~~$27,501.28~~	$26,573.25	LOT PARCEL/FRONT FOOTAGE
L0778	CAPRI HOMES	0.0500	~~0.5246~~	**0.5246**	~~27~~	24	1257.00	$659.42	$659.42	LOT PARCEL/FRONT FOOTAGE
L0791	AB @ TAMIAMI TRAIL	0.7225	~~2.1883~~	**2.1866**	~~734~~	704	36543.00	~~$79,967.05~~	$79,903.71	LOT PARCEL/FRONT FOOTAGE
L0795	ALCO EST @ ADD 1-5	0.0500	~~1.1744~~	**1.1744**	100	100	4910.00	$5,766.30	$5,766.30	LOT PARCEL/FRONT FOOTAGE
L0802	REDLANDS EST	1.2317	~~1.4007~~	**1.3270**	~~25~~	24	4121.00	~~$5,772.28~~	$5,468.70	LOT PARCEL/FRONT FOOTAGE
L0804	KENDALAND CENTER	1.7925	~~2.2327~~	**2.1653**	1	1	907.00	~~$2,025.06~~	$1,963.95	LOT PARCEL/FRONT FOOTAGE
L0805	LAURENS POND	1.2560	~~1.5035~~	**1.3877**	~~54~~	53	2820.00	~~$4,239.87~~	$3,913.40	LOT PARCEL/FRONT FOOTAGE
L0810	REDLANDS COVE	1.1245	~~1.4179~~	**1.3335**	42	42	6147.00	~~$8,715.83~~	$8,197.27	LOT PARCEL/FRONT FOOTAGE
L0812	ASA SUB	2.8486	~~3.1699~~	**3.0757**	3	3	702.00	~~$2,225.27~~	$2,159.16	LOT PARCEL/FRONT FOOTAGE
L0814	MILYA	1.2238	~~1.4925~~	**1.4169**	28	28	2826.00	~~$4,217.81~~	$4,004.15	LOT PARCEL/FRONT FOOTAGE
L0828	ROSEWOOD HOMES	0.0500	~~0.9294~~	**0.9294**	~~30~~	15	1379.00	$1,281.64	$1,281.64	LOT PARCEL/FRONT FOOTAGE
L0834	HERMILIO SUBDIVISION	0.0500	~~1.3989~~	**1.2477**	15	15	993.00	~~$1,389.11~~	$1,238.98	LOT PARCEL/FRONT FOOTAGE
L0851	COSTA LINDA CONDO	0.0500	~~0.4108~~	**0.3873**	~~239~~	238	1428.00	~~$586.62~~	$553.01	LOT PARCEL/FRONT FOOTAGE
L0853	KOKI ESTS 1 ADD	0.7728	~~1.4801~~	**1.4416**	5	5	507.00	~~$750.41~~	$730.89	LOT PARCEL/FRONT FOOTAGE
L0857	NORTH PALM ESTATES	1.1150	~~1.2784~~	**1.1952**	~~156~~	154	8767.00	~~$11,207.73~~	$10,477.99	LOT PARCEL/FRONT FOOTAGE
L0861	NORTH LAKE COMMERCE	0.0500	~~2.3484~~	**2.1912**	~~38~~	35	717.00	~~$1,683.80~~	$1,571.09	LOT PARCEL/FRONT FOOTAGE
L0867	ISABELLA ESTATES	0.0500	~~1.4027~~	**1.4027**	5	5	305.00	$427.82	$427.82	LOT PARCEL/FRONT FOOTAGE
L0876	MILLER GROVE	0.0500	~~0.5657~~	**0.5657**	3	3	330.00	$186.68	$186.68	LOT PARCEL/FRONT FOOTAGE
L0877	GEFEN/MAISEL	0.5261	~~0.8093~~	**0.7057**	10	10	695.00	~~$562.46~~	$490.46	LOT PARCEL/FRONT FOOTAGE
L0881	TUSCAN LK VILLAS	0.0500	~~2.2732~~	**2.1542**	~~256~~	253	1265.00	~~$2,875.60~~	$2,725.08	LOT PARCEL/FRONT FOOTAGE
L0891	COUNTRYSIDE @ 1 ADD	1.1608	~~1.2695~~	**1.1889**	~~174~~	171	14441.00	~~$18,332.85~~	$17,168.94	LOT PARCEL/FRONT FOOTAGE
L0892	MELQUIADES SUB	0.0500	~~0.5755~~	**0.5153**	8	8	896.00	~~$515.65~~	$461.68	LOT PARCEL/FRONT FOOTAGE
L0898	SABRINA TWINHOMES SUB.	1.7851	~~1.9392~~	**1.9105**	30	30	1335.00	~~$2,588.83~~	$2,550.50	LOT PARCEL/FRONT FOOTAGE
L0899	COURTS AT TUSCANY PH TWO	1.2923	~~1.5942~~	**1.5089**	~~103~~	102	1326.00	~~$2,113.91~~	$2,000.75	LOT PARCEL/FRONT FOOTAGE
L0903	CUTLER LK HMS 1	0.0500	~~1.1361~~	**1.1191**	~~221~~	215	972.00	~~$1,104.29~~	$1,087.75	LOT PARCEL/FRONT FOOTAGE

FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT
RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

L0912	NOVEMBER HEIGHTS	0.6989	~~2.1417~~	**1.9836**	8	8	707.00	~~$1,514.18~~	$1,402.39	LOT PARCEL/FRONT FOOTAGE
L0913	KINGS HOMES	1.2067	~~1.4456~~	**1.3727**	18	18	1418.00	~~$2,049.86~~	$1,946.47	LOT PARCEL/FRONT FOOTAGE
L0919	ANACO ESTATES	0.0500	~~0.3846~~	**0.3846**	12	12	1418.00	$545.36	$545.36	LOT PARCEL/FRONT FOOTAGE
L0924	SPRING WEST EST	0.2888	~~1.2884~~	**1.1974**	~~19~~	18	1559.00	~~$2,008.62~~	$1,866.77	LOT PARCEL/FRONT FOOTAGE
L0928	PELICAN BAY/OLD CUTLER LK	0.0500	~~1.6751~~	**1.6751**	~~492~~	244	13929.00	$23,332.47	$23,332.47	LOT PARCEL/FRONT FOOTAGE
L0931	MYSTIC FOREST 2	0.0500	~~1.6817~~	**1.6817**	~~53~~	51	357.00	$600.37	$600.37	LOT PARCEL/FRONT FOOTAGE
L0933	IBIS VILLAS @ DORAL	0.0500	~~0.9994~~	**0.9994**	~~197~~	196	2702.00	$2,700.38	$2,700.38	LOT PARCEL/FRONT FOOTAGE
L0948	HOMESTAR LANDINGS	1.6390	~~1.9263~~	**1.8077**	~~42~~	40	2254.00	~~$4,341.88~~	$4,074.61	LOT PARCEL/FRONT FOOTAGE
L0958	COSMOPOLITAN ROADWAY	0.0500	~~0.3677~~	**0.3677**	~~19~~	18	6607.00	$2,429.39	$2,429.39	LOT PARCEL/FRONT FOOTAGE
L0962	SPICEWOOD	0.1934	~~1.5527~~	**1.4968**	~~488~~	478	20778.00	~~$32,262.00~~	$31,100.03	LOT PARCEL/FRONT FOOTAGE
L0963	MUSTANG RANCH	1.3870	~~3.0828~~	**2.8184**	29	29	3928.00	~~$12,106.10~~	$11,070.71	LOT PARCEL/FRONT FOOTAGE
L0973	VIRGINIA ESTATES	1.5819	~~1.8716~~	**1.7654**	10	10	1440.00	~~$2,695.10~~	$2,542.13	LOT PARCEL/FRONT FOOTAGE
L0975	OAKLAND ESTATES	1.1800	~~1.6950~~	**1.5287**	~~148~~	145	4404.00	~~$7,464.78~~	$6,732.28	LOT PARCEL/FRONT FOOTAGE
L1009	CHRISTYS ESTATES	0.0500	~~0.9709~~	**0.9709**	45	45	3309.00	$3,212.71	$3,212.71	LOT PARCEL/FRONT FOOTAGE
L1014	SOUTH POINT	0.0500	~~0.8274~~	**0.8274**	8	8	533.00	$441.00	$441.00	LOT PARCEL/FRONT FOOTAGE
L1023	ISLANDS @ DORAL NW	0.4734	~~0.7826~~	**0.6840**	~~658~~	569	14439.00	~~$11,299.96~~	$9,876.77	LOT PARCEL/FRONT FOOTAGE
L1042	GRANADA RANCH ESTATES	0.0500	~~0.6141~~	**0.6141**	9	9	1335.00	$819.82	$819.82	LOT PARCEL/FRONT FOOTAGE
L1061	PINEWOOD PARK EXTENSION	0.4279	~~0.5839~~	**0.4930**	~~569~~	566	49156.00	~~$28,702.19~~	$24,232.79	LOT PARCEL/FRONT FOOTAGE
L1066	DORAL ISLES NORTH SEC 3	0.0500	~~0.9396~~	**0.7124**	~~86~~	42	671.00	~~$630.47~~	$478.00	LOT PARCEL/FRONT FOOTAGE
L1068	LEYVA SUBDIVISION	0.7470	~~1.0911~~	**0.9471**	16	16	1242.00	~~$1,355.15~~	$1,176.34	LOT PARCEL/FRONT FOOTAGE
L1070	EUROSUITES AT DORAL	0.0500	~~1.6840~~	**1.6840**	~~771~~	370	1787.00	$3,009.31	$3,009.31	LOT PARCEL/FRONT FOOTAGE
L1083	JEANNIE FOREST	0.3117	~~1.0420~~	**0.9942**	64	64	3433.00	~~$3,577.19~~	$3,413.03	LOT PARCEL/FRONT FOOTAGE
L1092	ABEL HOMES NARANJA VILLAS	2.6030	~~3.0529~~	**2.9349**	~~37~~	36	912.00	~~$2,784.24~~	$2,676.59	LOT PARCEL/FRONT FOOTAGE
L1108	PETERSON	0.9689	~~1.0932~~	**0.9775**	25	25	4444.00	~~$4,858.18~~	$4,343.81	LOT PARCEL/FRONT FOOTAGE
L1109	REDLANDS COLONIAL ESTATES	0.0500	~~2.7250~~	**2.5941**	9	9	1175.00	~~$3,201.88~~	$3,048.12	LOT PARCEL/FRONT FOOTAGE
L1110	VANY SUBDIVISION	0.0500	~~1.2463~~	**1.1523**	5	5	422.00	~~$525.94~~	$486.26	LOT PARCEL/FRONT FOOTAGE
L1121	ENCLAVE @ BLACKPT MARINA	0.0500	~~0.6474~~	**0.6474**	~~247~~	238	14329.00	$9,276.59	$9,276.59	LOT PARCEL/FRONT FOOTAGE
L1131	SILVER PALMS PARK	0.0500	~~3.9445~~	**3.7118**	20	20	1193.00	~~$4,705.79~~	$4,428.17	LOT PARCEL/FRONT FOOTAGE
L1138	BEACON AT DORAL	0.0500	~~0.9746~~	**0.9746**	~~179~~	177	1416.00	$1,380.03	$1,380.03	LOT PARCEL/FRONT FOOTAGE
L1156	CENTURY GARDENS VILLAGE	0.7638	~~1.8705~~	**1.6157**	~~278~~	272	2565.00	~~$4,797.83~~	$4,144.19	LOT PARCEL/FRONT FOOTAGE
L1174	RIVIERA GRAND ESTATES	1.2572	~~1.5416~~	**1.4339**	50	50	3390.00	~~$5,226.02~~	$4,860.99	LOT PARCEL/FRONT FOOTAGE
L1182	GARDEN COVE ESTATES	0.0500	~~1.4068~~	**1.3295**	9	8	1103.00	~~$1,551.70~~	$1,466.49	LOT PARCEL/FRONT FOOTAGE

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FISCAL YEAR 2015-16 STREET LIGHTING SPECIAL TAXING DISTRICT
RATES BASED ON FRONT FOOTAGE OF LOT/PARCEL

Exhibit A

L1185	CASTELLANOS @ CORAL WAY 2	0.0500	~~10.3147~~	**9.6434**	~~2~~	1	377.00	~~$3,868.64~~	$3,635.54	LOT PARCEL/FRONT FOOTAGE
L1199	TUSCANY VILLAS WEST	0.0500	~~0.5205~~	**0.5205**	~~104~~	99	1188.00	$618.35	$618.35	LOT PARCEL/FRONT FOOTAGE
L1230	SUNSET SQUARE	0.0500	~~1.0605~~	**1.0605**	~~3~~	2	912.00	$967.18	$967.18	LOT PARCEL/FRONT FOOTAGE
L1246	SUNRISE COMMONS	0.6278	~~2.1063~~	**1.9950**	~~11~~	1	665.00	~~$1,400.69~~	$1,326.69	LOT PARCEL/FRONT FOOTAGE
L1276	RIVIERA PREPARATORY SCHOOL	0.0500	~~2.9352~~	**2.9352**	~~8~~	1	1007.00	$2,955.75	$2,955.75	LOT PARCEL/FRONT FOOTAGE
L1278	JACKSON SOUTH COMMUNITY HOSPITAL	0.0500	~~0.4641~~	**0.4641**	~~4~~	1	2621.00	$1,216.41	$1,216.41	LOT PARCEL/FRONT FOOTAGE
L1280	WOODSIDE OAKS	0.0500	~~1.8525~~	**1.8525**	~~4~~	2	928.00	$1,719.12	$1,719.12	LOT PARCEL/FRONT FOOTAGE