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

Memorandum

MIAMI-DADE COUNTY

Substitute
Agenda Item No. 5(L)

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 Security Guard Special Taxing Districts
Ordinance No. 15-80

This substitute ordinance differs from the June 30, 2015 original in that it updates the number of Security Guard 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 Security Guard Special Taxing Districts for Fiscal Year (FY) 2015-16. All lots and parcels within the Security Guard Special Taxing Districts 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 Security Guard 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 hereby 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 Security Guard Districts decreased an average of $101.00 per assessment from the original assessment rates presented in the June 30, 2015 agenda item. Of the 44 Security Guard Districts two (2) have decreased, nine (9) remain flat, and 33 require a rate increase. The table below depicts the the changes that have occurred from when the original agenda item was presented on June 30, 2015 to now:

	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			2	359	2	359
Flat	11	2,364	9	2,005	(2)	(359)
Increase						
> 0 and ≤ $50	4	4,904	6	5,890	2	986
> $50 and ≤ $100	3	1,825	4	2,719	1	894
> $100 and ≤ $200	6	2,606	6	1,552	0	(1,054)
> $200 and ≤ $500	9	1,980	9	1,581	0	(399)
> $500 and ≤ $1,000	5	645	4	694	(1)	49
> $1,000	6	774	4	298	(2)	(476)
Total increase	33	12,734	33	12,734	0	0
Total Districts	44	15,098	44	15,098	0	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 Parks, Recreation and Open Spaces Department (PROS) staff. The reduction in administrative cost and exhaustive review of operating expenditures allowed staff to develop new assessment rates to the benefit of many 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 Street Lighting Special Taxing Districts that are increasing. The second ordinance adopts and ratifies non-ad valorem assessment rolls, rates and assessments for Multipurpose Maintenance Special Taxing Districts that are increasing. The third ordinance adopts and ratifies special assessment district rates decreasing or remaining flat for Street Lighting, Multipurpose Maintenance, Security Guard, and Capital Improvements/Road Maintenance Special Taxing Districts.

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 special services at the request of the residents or developers. Chapter 18 of the County Code (Code) provides 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, 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 Consumer Price Index increases in security guard contracts, other miscellaneous 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(L)

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 _____

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

ORDINANCE NO. 15-80

ORDINANCE APPROVING, ADOPTING AND RATIFYING NON-AD VALOREM ASSESSMENT ROLLS, RATES AND ASSESSMENTS FOR THE SECURITY GUARD 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 security guard services, 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 security guard services in these special taxing districts are being maintained and services are being provided; 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 security guard services should be levied on a unit 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 Security Guard 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, security guard services. 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 providing security guard services 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 SECURITY GUARD SPECIAL TAXING DISTRICT
RATES ON UNIT BASIS
PARCEL/LOT EQUALS ONE UNIT

Exhibit A

DISTRICT	DISTRICT DESCRIPTION	FY 2014-15 CURRENT RATE	FY 2015-16 PROPOSED RATE (JUNE 30)	FY 2015-16 NEW RATE	NUMBER OF FOLIO (S)	NUMBER OF FOLIO (S) REVISED BY SUPPLEMENTAL (JUNE 30)	NUMBER OF UNITS	VALUE	NEW VALUE	MULTIPLIER
G0152	STAR ISLAND	~~1,015.8000~~	~~9,221.7100~~	**8,804.2566**	~~35~~	34	39.00	~~$359,646.69~~	$343,366.01	PARCEL/LOT EQUALS ONE UNIT
G0187	HAMMOCK OAKS HARBOR	~~2,092.0400~~	~~2,258.1800~~	**2,104.2936**	~~107~~	101	101.50	~~$229,205.27~~	$213,585.80	PARCEL/LOT EQUALS ONE UNIT
G0193	KEYSTONE PT SECURITY GRD	~~730.2700~~	~~829.9700~~	**731.6334**	~~888~~	885	881.98	~~$732,016.94~~	$645,286.05	PARCEL/LOT EQUALS ONE UNIT
G0194	HIGHLAND GRDNS SECURGRD	~~1,343.9000~~	~~1,822.3600~~	**1,529.1455**	163	163	163.00	~~$297,044.68~~	$249,250.72	PARCEL/LOT EQUALS ONE UNIT
G0195	BELLE MEADE SECUR GUARD	~~636.7000~~	~~1,055.2800~~	**636.7000**	~~347~~	342	354.00	~~$373,569.12~~	$225,391.80	PARCEL/LOT EQUALS ONE UNIT
G0198	ALLISON ISL SECUR GUARD	~~3,610.5500~~	~~6,116.4100~~	**5,808.8246**	46	46	46.00	~~$281,354.86~~	$267,205.93	PARCEL/LOT EQUALS ONE UNIT
G0199	BISCAYNE BCH SECUR GUARD	~~2,214.7700~~	~~3,824.9000~~	**2,428.0493**	104	104	104.00	~~$328,398.40~~	$252,517.12	PARCEL/LOT EQUALS ONE UNIT
G0201	BISCAYNE POINT SECURITY G	~~669.2700~~	~~762.0000~~	**734.3065**	327	327	327.00	~~$249,174.00~~	$240,118.23	PARCEL/LOT EQUALS ONE UNIT
G0203	COVENTRY SECURITY GUARD	~~6,372.5300~~	~~8,267.5800~~	**6,991.2755**	~~35~~	34	34.00	~~$281,097.72~~	$237,703.37	PARCEL/LOT EQUALS ONE UNIT
G0204	OLD CUTLER BAY SECURITY	~~3,055.9100~~	~~3,750.5200~~	**3,685.0592**	~~136~~	134	133.00	~~$498,819.16~~	$490,112.88	PARCEL/LOT EQUALS ONE UNIT
G0208	DEVONWOOD SECURITY GUARD	~~1,762.5600~~	~~2,383.9700~~	**2,383.9704**	84	84	83.50	$199,061.50	$199,061.53	PARCEL/LOT EQUALS ONE UNIT
G0209	PINE BAY EST SEC.	~~1,745.5100~~	~~1,884.8100~~	**1,884.8100**	77	77	77.00	$145,130.37	$145,130.37	PARCEL/LOT EQUALS ONE UNIT
G0210	EASTERN SHORES FIRST ADD.	~~504.4600~~	~~716.5400~~	**716.5400**	~~132~~	130	128.50	$92,075.39	$92,075.39	PARCEL/LOT EQUALS ONE UNIT
G0216	MIAMI LAKES SECTION ONE	~~272.6600~~	~~393.2300~~	**361.1667**	~~801~~	774	771.50	~~$303,376.95~~	$278,640.13	PARCEL/LOT EQUALS ONE UNIT
G0217	OAK FOREST STANARY SEC GD	~~2,824.6700~~	~~4,082.0500~~	**3,957.2582**	~~150~~	149	149.00	~~$608,225.45~~	$589,631.48	PARCEL/LOT EQUALS ONE UNIT
G0218	OAK FOREST ROV PAT SEC GD	~~1,027.8500~~	~~1,271.7800~~	**1,271.7800**	~~290~~	288	288.00	$366,272.64	$366,272.64	PARCEL/LOT EQUALS ONE UNIT
G0220	HIGHLAND LAKES SECRTY GD	~~416.8600~~	~~553.7400~~	**512.7674**	~~1006~~	1005	1004.50	~~$556,231.83~~	$515,074.90	PARCEL/LOT EQUALS ONE UNIT
G0221	ENCHANTED LAKE SEC. GUARD	~~2,162.7000~~	~~2,758.4800~~	**2,590.6241**	202	202	201.50	~~$555,833.72~~	$522,010.75	PARCEL/LOT EQUALS ONE UNIT
G0222	HAMMOCK LKE BANY SEC GUAR	~~925.3700~~	~~1,105.3300~~	**1,105.3300**	~~121~~	120	118.50	$130,981.61	$130,981.61	PARCEL/LOT EQUALS ONE UNIT
G0223	GABLES BY SEA SEC. GUARD	~~806.6500~~	~~1,018.5700~~	**978.1165**	~~540~~	519	518.50	~~$526,128.55~~	$507,153.38	PARCEL/LOT EQUALS ONE UNIT
G0226	ROYAL OAKS SEC I SECGUARD	~~651.7800~~	~~755.9100~~	**748.7035**	~~620~~	613	584.50	~~$441,829.40~~	$437,617.20	PARCEL/LOT EQUALS ONE UNIT
G0227	EASTERN SHORES SECURITY G	~~84.3800~~	~~113.9700~~	**113.9700**	~~2106~~	2085	2082.50	$237,342.53	$237,342.53	PARCEL/LOT EQUALS ONE UNIT
G0228	SNAPPER CREEK LAKES SEC G	~~1,886.2200~~	~~2,388.2900~~	**2,195.5773**	~~124~~	121	121.00	~~$288,983.09~~	$265,664.85	PARCEL/LOT EQUALS ONE UNIT
G0231	SUNRISE SEC GUARD	~~2,120.7600~~	~~2,363.2600~~	**2,363.2650**	~~98~~	97	96.00	~~$226,872.96~~	$226,873.44	PARCEL/LOT EQUALS ONE UNIT
G0234	BAY HEIGHTS ROV. PTRL.	~~1,421.9500~~	~~1,461.4600~~	**1,461.4600**	189	189	188.50	$275,485.21	$275,485.21	PARCEL/LOT EQUALS ONE UNIT
G0235	KINGS BAY SEC. GUARD	~~1,463.0600~~	~~1,676.8600~~	**1,637.3365**	144	144	143.00	~~$239,798.98~~	$234,139.12	PARCEL/LOT EQUALS ONE UNIT
G0237	MORNINGSIDE SEC. GRD.	~~599.4700~~	~~1,642.6700~~	**1,556.4933**	454	442	454.50	~~$746,593.52~~	$707,426.18	PARCEL/LOT EQUALS ONE UNIT

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DISTRICT	DISTRICT DESCRIPTION	FY 2014-15 CURRENT RATE	FY 2015-16 PROPOSED RATE (JUNE 30)	FY 2015-16 NEW RATE	NUMBER OF FOLIO (S)	NUMBER OF FOLIO (S) REVISED BY SUPPLEMENTAL (JUNE 30)	NUMBER OF UNITS	VALUE	NEW VALUE	MULTIPLIER
G0240	DAVIS-PONCE ROV. PTRL	~~1,530.0200~~	~~1,903.1100~~	**1,903.1076**	~~177~~	165	160.00	$304,497.21	$304,497.21	PARCEL/LOT EQUALS ONE UNIT
G0248	NATOMA MANORS ROV PTRL	~~156.9300~~	~~485.6500~~	**464.7871**	~~143~~	132	133.00	~~$64,591.45~~	$61,816.69	PARCEL/LOT EQUALS ONE UNIT
G0249	ROYAL OAKS EAST SEC GRD	~~709.4800~~	~~830.2700~~	**823.1633**	~~534~~	529	525.50	~~$436,306.89~~	$432,572.31	PARCEL/LOT EQUALS ONE UNIT
G0253	HAMMOCK LAKES SECURITY GD	~~0.0000~~	~~3,307.7500~~	**3,263.8479**	~~71~~	69	64.50	~~$213,349.88~~	$210,518.19	PARCEL/LOT EQUALS ONE UNIT
G0256	LAKES BY THE BAY SO. COMM	~~149.4600~~	~~173.7100~~	**173.7100**	~~2335~~	2295	2295.00	$398,664.45	$398,664.45	PARCEL/LOT EQUALS ONE UNIT
G0258	SABAL PALM ROVING PATROL	~~446.4500~~	~~490.8100~~	**484.6000**	~~336~~	335	335.50	~~$164,666.76~~	$162,583.30	PARCEL/LOT EQUALS ONE UNIT