

SPECIAL TAXING DISTRICTS
FREQUENTLY ASKED QUESTIONS

1. What is a Special Taxing District?

A special taxing district is a specific area created to provide public improvements and special services through a non-ad valorem assessment. Types of services provided are: neighborhood street lighting, security guards, multipurpose landscaping and lake maintenance, and certain capital improvement projects.

2. Under what legal provisions are these districts created by the County?

The Miami-Dade County Code provides authority under Chapter 18 and Chapter 28.

3. Can a Municipality create and manage these districts?

Effective November 8, 2016, the Miami-Dade County Code was amended to include § 18-3.1 setting forth Municipal special taxing districts.

4. Can a current Special Taxing District under Miami-Dade County be transferred to a Municipality?

Yes, § 18-3.1 of the Code sets forth the required process. Upon passage of a Resolution by the Municipal government stating the intent to take control of said district, the Special Taxing Districts Division will commence the process. For further assistance, contact the Special Taxing Districts Division.

5. What is the process to create a resident petitioned Special Taxing District?

An official incorporated homeowner's association (HOA), for the area under consideration, or in the absence of the HOA, at least 10% of the area property owners, submit a letter of intent to Special Taxing Districts Division, 111 NW 1st Street, 15th Floor, Miami, Florida 33128. The letter must describe desired improvements, district boundaries and level of service.

6. What does the process consist of?

I. The Petition

The Special Taxing Districts Division prepares a petition package, based on the letter of intent. This petition will provide a description of the proposed improvements, as well as the range of assessments estimated for the project.

For security guard districts, prior to the preparation of the petition package:

- A traffic study by an independent consultant, and at the expense of the community, may be required in security guard districts involving street closures.
- Department of Transportation and Public Works Traffic Engineering Division must review the implications of any street closure.
- An indication by the appropriate City or County Fire/Rescue and Police Department that the delivery of emergency services will not be hampered or impeded by a road closure.

For road improvement projects, full right-of-way dedication will be required prior to preparation of the petition package.

Community volunteers then circulate the petition among all resident property owners. A maximum of four months is allowed for the collection of signatures. The petition, once returned to Miami-Dade County, is validated by the Special Taxing Districts staff. The homestead exemption for each property owner is verified as

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an indication of residency. For new property owners who become proposed district residents after the filing date for homestead exemption may provide a notarized affidavit confirming their residency.

The petition must contain signatures of 50% or more of the resident property owners for the process to continue. The petition and the results of the validation are filed with the Clerk of the Board.

II. The Cost & Feasibility Study (for valid petition request)

The Special Taxing Districts staff prepares a report detailing improvements, cost estimate, assessment method, and district boundaries. The report is then filed with the County mayor who in turn files his written report and recommendations with the Clerk of the Board, and schedules a formal public hearing. Prior to the public hearing, all district property owners are invited by mail to an informational community meeting. Facts pertaining to the proposed special taxing district are presented to the district residents and questions by the community pertaining to the process and the proposed special taxing district are discussed.

III. District Creation

All property owners are invited to a Public Hearing regarding the creation of the proposed special taxing district. To which all property owners are invited by letter from the Clerk of the Board. Notices are published by the Clerk in a newspaper of general circulation and are also posted in five public places within the district. The Board of County Commissioners (Board) conducts a Public Hearing at which time residents or concerned citizens may speak on the proposed special taxing district. If the Board decides that the proposal should move forward, an ordinance creating the district is adopted. The assessment roll resolution is typically adopted at the same public hearing as the creation ordinance.

IV. District Ratification

Election is conducted by mailed ballot on an available election date set by the Miami-Dade Elections Department. All registered voters residing within district boundaries are eligible to vote. A majority vote of returned ballots in favor of the project is needed to ratify district creation.

V. Collection of Special Assessments

Those districts which are approved by the electorate are billed in advance for each tax year (January through December) and are included as an itemized portion of the annual combined tax bill.

VI. Implementation Phase

Final engineering of capital improvements, bidding (for capital improvements and/or service) and construction take place. The improvement would then be placed in service or the service would commence.

7. How long does it take to create and implement a Special Taxing District?

It varies, according to the amount of time to receive a valid petition, Board agenda calendar and timing for the election. For most districts the process takes several months up to one year. Security guard districts, because of traffic studies and delivery of emergency services issues, require a longer timeframe.

8. Why is my property included in a special taxing district?

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Chapter 28 of the Miami-Dade County Code requires property owners to create a street lighting special taxing district for public roads when the land is platted for development. Often developers will also request the creation of multipurpose maintenance districts to address landscape and lake maintenance issues. At this point, there is a sole property owner, so the petition process is simplified and no election is needed as there is 100% consensus to create the district. However, there is a required disclosure to subsequent buyers of the developed properties at the time of purchase.

9. Can residents request improvements or additional services to the districts?

For services beyond the original scope described in the ordinance creating the district, residents must follow the petition process as described above for an amendment to the ordinance.

For services that are within the scope of the ordinance, the services or improvements would be subject to the financial condition of the district.

10. Can an existing district be abolished?

Yes, residents who want their district abolished must follow the petition process, requesting that the district be abolished and services ceased.

11. How is the cost of services calculated?

The calculation of each district property's special assessment is based upon the district specific assessment method and project cost (methods used are: front footage in street lighting, road and water projects; square footage in landscape maintenance districts; and units, generally parcels in security guard and lake maintenance districts). Project costs include prior year's expenses, any anticipated expenditures in the coming year and administrative costs.

12. How is the assessment billed and collected?

Routine ongoing services such as lighting, landscape, and guard services are billed to residents through their annual property tax bill under the Non-ad Valorem assessment category. Special assessments are billed in advance for each tax year and are included as an itemized portion of the annual combined tax bill under the non-ad valorem section. They are payable at the time the real property tax bill is due.

13. Is a lien placed on my property if I do not pay the special assessment?

Yes. Unpaid special assessments, similarly to unpaid ad valorem taxes, will cause a lien to be placed on your property and the certificate sold the following June.

14. Do security guard districts restrict public access to the district area?

No. Public access to streets encompassed within a district is never prohibited. A requirement of Chapter 18 of the Miami-Dade County Code is that special taxing districts can only be created on public roads.

All cars must come to a complete stop when they approach the guardhouse. Once the vehicle has stopped at the guard gate, the guard will register the tag number and description, and will then allow the car to enter the district. Visitors do not need to provide any information to the guard.

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Where resident lanes exist with card control access, the residents drive through once the gate arm has been activated by their card.

15. Who may you call for additional information?

Please feel free to contact Special Taxing Districts at (305) 375-5514 or via e-mail at STDP@miamidade.gov.

Access Statement:

To request materials in accessible format, sign language interpreters, and/or any accommodation to participate in any Miami-Dade Parks sponsored program or meeting, contact Mary Palacios, 305-755-7848 or Mary.Palacios@miamidade.gov at least 7 days in advance to initiate your request. TTY users may also call 711 (Florida Relay Service).