

Memorandum



Date: (Public Hearing: 7-2-24)
June 4, 2024

To: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

Agenda Item No. 5(G)

From: Daniella Levine Cava
Mayor

Subject: Ordinance Approving, Adopting and Ratifying Special Taxing District Rates for Certain Active Multipurpose Maintenance Special Taxing Districts

Executive Summary

The purpose of this item is to gain authorization from the Board of County Commissioners (Board) to collect non-ad valorem assessments placed on the 2024 real property tax bills. Of the total 1,061 active Special Taxing Districts, the attached Ordinance relates to the rates for 10 multipurpose maintenance districts that are increasing, as reflected in Exhibit A.

Recommendation

It is recommended that the Board approve the attached Ordinance pertaining to the proposed FY 2024-25 assessment rates for the active multipurpose maintenance special taxing districts (districts) listed in Exhibit A, attached hereto. All lots and parcels within the districts are unique due to their geographical boundaries, affected property owners, and level of service. Approval of this Ordinance is required to obtain the necessary funding to continue providing services for all lots and parcels. The Parks, Recreation and Open Spaces Department (PROS) has determined, and I concur, that the services provided by these Special Taxing Districts will offer special benefits to properties within each district, exceeding the amount of special assessments to be levied.

These proposed rates are necessary, amongst other things, to cover cost increases for landscape services and contractual inflationary costs. Further, these districts have depleted their carryover and their proposed rates represent the districts true operational and administrative cost. If these rates are not approved, the Division will not be able to provide the required level of services specified by the creating ordinances establishing each of these districts. This includes but is not limited to, reduction of lake and landscape maintenance cycles.

Therefore, it is hereby recommended that the proposed rates in Exhibit A be approved and adopted.

Scope

These proposed FY 2024-25 assessment rates are for multipurpose maintenance districts within District 1 represented by Chairman Oliver G. Gilbert, III, District 11 represented by Commissioner Roberto J. Gonzalez, and District 13 represented by Senator Rene Garcia.

Fiscal Impact/Funding Source

The fiscal impact of this Ordinance is limited to those homeowners within the boundaries of these Special Taxing Districts. The total assessment in the Ordinance for these 10 districts with proposed rate increases is \$311,660.00 (Exhibit A). Of the 264,912 folios within active districts, these active multipurpose maintenance districts are composed of only 1,966 folios (0.74%). These funds will accrue

from the special assessments paid by the property owners of folios within the active Special Taxing Districts. As per section 1.01A(11) of the Miami-Dade County's Charter, expenses accrued for Special Taxing Districts on a yearly basis must be paid in the year they become due. The Charter provides that "[a]ll county funds for such districts shall be provided by service charges, special assessments, or general tax levies within such districts only." Approval of these rates is necessary to ensure that the required funding is available to provide the level of service required by ordinance.

Social Equity Statement

If approved, property owners within the affected Special Taxing Districts may have an increase in special assessments appropriately apportioned according to the special benefit they receive from the Special Taxing District services, regardless of their demographics or income levels.

Track Record/Monitor

The implementation and operation of the Special Taxing Districts are monitored by Liset Romero-Lopez, Chief of the Special Assessment Districts Division (Division) with PROS, and the financials are overseen by Lorena Guerra-Macias, Interim Assistant Director, PROS.

Delegation of Authority

This item authorizes the County Mayor or County Mayor's designee, contingent upon Board adoption of a non-ad valorem assessment roll, to place the non-ad valorem assessments on the 2024 real property tax bills, subjecting the properties on which the special assessments are levied to the same collection procedures as for ad valorem taxes, including possible loss of title.

Background

Miami-Dade County (County) creates Special Taxing Districts, at the request of residents or developers, to provide public improvements and special services. Chapter 18 of the County Code (Code) provides the legal framework for Special Taxing Districts. Pursuant to petition, notice and public hearing, the Board by various ordinances has established special taxing districts in the County for the following types of services:

1. Street Lighting - created in existing communities at their request and mandated by Code in new subdivisions within unincorporated County to provide lighting continuity along the public right-of-way;
2. Security Guard - provides stationary and/or roving patrols staffed by off-duty police officers or commercial guards;
3. Multipurpose Maintenance - includes, but is not limited to, landscape and lake maintenance; maintenance of swales, walls, and graffiti abatement for walls within or abutting the public right-of-way; and
4. Capital Improvement/Road Maintenance - provides for upgrades or improvements within public right-of-way; examples include water/sewer, drainage, utilities and other roadway improvements.

The County is currently responsible for the management and operation of 1,061 active Special Taxing Districts. Of these, 915 are Street Lighting Districts, 24 are Security Guard Districts, 120 are Multipurpose Maintenance Districts, and 2 are Capital Improvement/Road Maintenance Districts. The special assessments are levied on a unit basis for security guard services, road maintenance and service

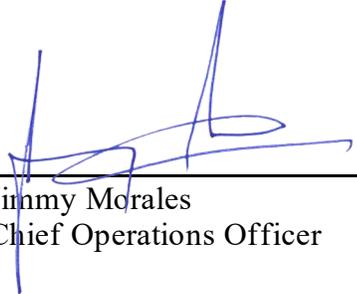
relocations; square-footage basis for multipurpose maintenance services; and front-footage basis for street lighting services and gas pipeline services.

Pursuant to section 18-14(4) of the Code, the County Mayor or County Mayor's designee caused assessment rolls to be prepared and filed with the Clerk of the Board. Each affected property owner was notified that the special assessments, when approved and confirmed pursuant to section 18-14(6) of the Code, will be placed on the 2024 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.

Pursuant to Florida Statute 197.3632 and section 18-14(5) of the Code, the County is required to publicly notice the hearing regarding the adoption of the non-ad valorem assessment rolls in Special Taxing Districts. Pursuant to Florida Statute 197.3632, the Board is required to adopt non-ad valorem assessment rolls at a public hearing held between January 1st and September 25 for any district for which the rates will increase from the prior year.

Pursuant to notices published, posted, and mailed to all property owners within the Special Taxing Districts, the Board will hold a public hearing upon the notification of the assessment rolls, and all interested persons will be afforded the opportunity to present their objections, if any, with respect to their assessments on such assessment rolls. Prior to the hearing, residents of districts with proposed rate increases will receive a required notice in the mail informing them of the public hearing. In addition, as required by law, staff will advertise the public hearing for impacted districts in a newspaper of general circulation. Finally, staff from the Division have reached out to impacted districts with organized associations to arrange for meetings with concerned residents and hosted an informational town hall meeting.

In accordance with section 18-19 of the Code, the Audit and Management Services Department (AMS) has been conducting annual audits on Special Taxing Districts. The most recent audit conducted for FY 2022 resulted in no adverse findings. AMS continues to provide oversight and PROS is working cooperatively with AMS to address any recommendations for improving the program.



Jimmy Morales
Chief Operations Officer

Proposed Fiscal Year 2024-25 Special Taxing District Rates
 (Assessments based on square footage)

EXHIBIT A (Multipurpose Maintenance Districts with Increasing Rates)

District	District Description	FY24 Current Rate	FY25 Proposed Rate	Number of Folios	Square Footage	Value	Avg Impact Per Household/Folio
M198	Skylake Golf Club	\$ 0.0104	\$ 0.0192	909	2,914,547	\$ 55,959.00	\$ 28.22
M252	Royal Landing Estates	\$ 0.0492	\$ 0.0725	15	117,399	\$ 8,511.00	\$ 182.36
M258	Shoreway Subdivision	\$ 0.0274	\$ 0.0340	569	3,523,181	\$ 119,788.00	\$ 40.87
M276	Watersedge	\$ 0.0283	\$ 0.0478	35	234,632	\$ 11,215.00	\$ 130.72
M285	Erica Gardens	\$ 0.0390	\$ 0.0443	85	454,779	\$ 20,147.00	\$ 28.36
M293	Crestview Lakes	\$ 0.0238	\$ 0.0446	139	840,893	\$ 37,504.00	\$ 125.83
M313	Melody Homes	\$ 0.0752	\$ 0.1134	11	60,638	\$ 6,876.00	\$ 210.58
M330	North Palm Estates	\$ 0.0151	\$ 0.0199	153	826,517	\$ 16,448.00	\$ 25.93
M344	Danielle Patrick	\$ 0.0375	\$ 0.0782	34	333,054	\$ 26,045.00	\$ 398.69
M435	Jarguti Subdivision	\$ 0.0809	\$ 0.0978	16	93,727	\$ 9,167.00	\$ 99.00



MEMORANDUM
(Revised)

TO: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

DATE: July 2, 2024

FROM: 
Gen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 5(G)

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. 5(G)
7-2-24

ORDINANCE NO. _____

ORDINANCE APPROVING, ADOPTING AND RATIFYING NON-AD VALOREM ASSESSMENT ROLLS, RATES AND ASSESSMENTS FOR 10 CERTAIN MULTIPURPOSE MAINTENANCE SPECIAL TAXING DISTRICTS IN MIAMI-DADE COUNTY, FLORIDA FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; AND PROVIDING SEVERABILITY, EXCLUSION FROM THE CODE AND AN EFFECTIVE DATE

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference; and

WHEREAS, a public hearing has been conducted by the Board of County Commissioners in accordance with the requirements and procedures of chapter 18 of the Code of Miami-Dade County,

BE IT ORDAINED, BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA:

Section 1. This Board incorporates and approves the foregoing recitals as if fully set forth herein.

Section 2. This 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 the multipurpose maintenance districts described in the accompanying memorandum. Legal descriptions of such areas to the assessments, units of measurement, and the amount of the assessment are attached to the accompanying memorandum 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 to the accompanying memorandum; and, (2) any resolutions adopting preliminary or amended assessment rolls resolutions 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 persons and, based on the special benefits to the properties within the districts described in Exhibit A to the accompanying memorandum, hereby determines that the assessments shown on the assessment rolls are in proportion to the special benefits accruing to the respective parcels of real property appearing on said assessment rolls and that the levies of the assessments are needed to fund the cost of providing multipurpose maintenance services within these districts. Said 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 assessment rolls shall constitute a special assessment lien upon 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, or section 18-14(8) of the Code of Miami-Dade County, Florida.

Section 6. Within 30 days from the effective date of this ordinance, 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 ordinance, 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. All provisions of 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.

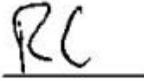
Section 10. It is the intention of the Board of County Commissioners and it is hereby ordained that the provisions of this ordinance shall be excluded from the Code of Miami-Dade County.

PASSED AND ADOPTED:

Approved by County Attorney as
to form and legal sufficiency:



Prepared by:



Ryan Carlin
Jorge Martinez-Esteve