

Memorandum



Date: (Public Hearing: 7-1-25)
June 3, 2025

To: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

Agenda Item No. 5(L)

From: Daniella Levine Cava *Daniella Levine Cava*
Mayor

Subject: Ordinance Approving, Adopting and Ratifying Special Taxing District Rates for Certain
Street Lighting 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 2025 real property tax bills. Of the total 1,084 active Special Taxing Districts, the attached Ordinance relates to the rates for 147 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 2025-26 assessment rates for the active street lighting 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 Districts will offer special benefits to properties within each district, exceeding the amount of special assessments to be levied.

The proposed rate increases are necessary amongst other things to cover utility rate increases approved by the Public Service Commission, and contractual inflationary costs. Further, some of these Districts have depleted their developer deposits or carryover, and their proposed rates represent the Districts' true operational and administrative cost. Pursuant to Florida law and the Street Lighting Agreement approved by the Board during the creation of these Districts, failure to approve these rates may result in suspension of services or accrued interest applied for lack of payment to the utility company, and those additional expenses would need to be passed on to the property owners in those Districts.

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

Scope

These proposed FY 2025-26 assessment rates are for street lighting districts countywide.

Fiscal Impact/Funding Source

The fiscal impact of this Ordinance is countywide, but only for those homeowners within the boundaries of one or more Special Taxing Districts. The total assessment in the Ordinance for these 147 Districts with proposed rate increases is \$1,472,633.00 (Exhibit A). Of these 147 Districts (9,508 folios), 8,167 folios (85.9%) are increasing by less than \$50.00 for the year. 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 maintain current levels of service.

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 Angus Laney, PROS Budget Chief.

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 2025 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 rights-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 rights-of-way; and
4. Capital Improvement/Road Maintenance - provides for upgrades or improvements within public rights-of-way; examples include water/sewer, drainage, utilities and other roadway improvements.

The County is currently responsible for the management and operation of 1,084 active Special Taxing Districts. Of these, 938 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

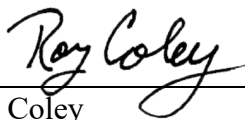
relocations; square-footage basis for multipurpose maintenance services; and front-footage basis for street lighting services and gas pipeline services.

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 2025 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 2023 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.



Roy Coley
Chief Utilities and Regulatory Services Officer



MEMORANDUM

(Revised)

TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

DATE: July 1, 2025

FROM: 
Glen Bonzon-Keenan
County Attorney

SUBJECT: 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
- ☐ 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 ____, majority plus one ____, 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) ____, 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(L)
7-1-25

ORDINANCE NO. _____

ORDINANCE APPROVING, ADOPTING AND RATIFYING
NON-AD VALOREM ASSESSMENT ROLLS, RATES AND
ASSESSMENTS FOR 147 CERTAIN STREET LIGHTING
SPECIAL TAXING DISTRICTS IN MIAMI-DADE COUNTY,
FLORIDA FOR THE FISCAL YEAR COMMENCING
OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; 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 street lighting 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 street lighting 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

Proposed Fiscal Year 2025-26 Special Taxing Districts Rates
(Assessments based on front footage)
EXHIBIT A (Street Lighting Districts with Increasing Rates)

District	District Description	FY25 Current Rate	FY26 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact Per Household/ Folio
L0166	Bent Tree Section Three	0.9943	2.6376	279	5580	\$ 14,717	\$ 32.86
L0237	Cutler Country Groves	1.7467	2.2822	40	4887	\$ 11,153	\$ 65.43
L0238	Dadeland Park	1.4677	1.8710	59	5341	\$ 9,993	\$ 36.51
L0243	Kristina Estates	1.7687	2.4658	77	10415	\$ 25,681	\$ 94.29
L0252	Limewood Groves	1.3982	1.8601	239	21552	\$ 40,088	\$ 41.66
L0254	Vista Subdivision	1.1510	1.6601	207	13650	\$ 22,660	\$ 33.57
L0264	Beacon Centre	1.0897	1.2048	49	21038	\$ 25,346	\$ 49.42
L0270	Sky Lake Homes Second Addition	0.9878	1.1843	33	2621	\$ 3,104	\$ 15.60
L0280	Allison Estates	2.1715	2.4639	16	2007	\$ 4,945	\$ 36.68
L0287	Cutler Country Groves First Addition	2.5051	2.6603	62	8955	\$ 23,822	\$ 22.41
L0291	Coventry	2.2984	2.8673	34	3211	\$ 9,206	\$ 53.73
L0297	American Homes First Addition	1.2883	1.5624	163	10300	\$ 16,092	\$ 17.32
L0310	Fernal Subdivision	0.9363	1.7900	38	3091	\$ 5,532	\$ 69.44
L0318	Le Mirage	1.5878	2.0557	64	3663	\$ 7,530	\$ 26.78
L0324	Laqo del Mar	2.3014	2.8486	731	19295	\$ 54,963	\$ 14.44
L0335	Cenal Estates	1.1768	1.4284	149	19526	\$ 27,890	\$ 32.97
L0346	Cordoba Estates Section One	1.1460	1.4220	44	2377	\$ 3,380	\$ 14.91
L0349	Lejeune Terminals	0.3859	0.6478	184	51026	\$ 33,054	\$ 74.34
L0362	Paul Marks	1.5929	1.9696	150	6252	\$ 12,313	\$ 15.70
L0370	Fantasy One	1.5079	1.8184	99	6337	\$ 11,523	\$ 19.88
L0376	Le Chelle Estates	2.6374	3.1700	24	2664	\$ 8,444	\$ 59.12
L0383	Monasterio Estates Section One	1.7184	3.1825	34	1715	\$ 5,457	\$ 73.85
L0384	Natalie Homes	1.2878	1.5907	60	3350	\$ 5,328	\$ 16.91
L0400	Renegade Point Subdivision	1.1993	1.5577	60	3247	\$ 5,057	\$ 19.40
L0403	Doral Equestrian Center	0.2860	0.5448	3	881	\$ 479	\$ 76.00
L0416	Kessler Grove Section One	1.1983	1.4062	95	8126	\$ 11,426	\$ 17.78
L0422	The Mansions at Sunset Second Addition	1.6602	2.0395	22	2534	\$ 5,168	\$ 43.69
L0430	Kessler Grove Section Two	1.2240	1.5200	86	6889	\$ 10,471	\$ 23.71
L0434	Stuart International Subdivision	0.9317	0.9800	1	1201	\$ 1,176	\$ 58.01
L0446	Transal Corporate Park	0.8864	1.2253	7	4603	\$ 5,640	\$ 438.93
L0447	Westpointe Business Park	1.1629	1.3313	60	8931	\$ 11,889	\$ 20.41
L0486	Gran Central	2.2031	2.2408	53	39695	\$ 88,948	\$ 28.23
L0492	Cordoba Estates Section Four	0.8220	1.0082	16	972	\$ 979	\$ 11.31
L0495	Palmas del Bosque First Addition	1.3790	1.9577	7	591	\$ 1,157	\$ 48.86
L0520	Viscaya Villas	1.3458	2.0125	1	642	\$ 1,292	\$ 428.03

MDC009

Proposed Fiscal Year 2025-26 Special Taxing Districts Rates
(Assessments based on front footage)
EXHIBIT A (Street Lighting Districts with Increasing Rates)

District	District Description	FY25 Current Rate	FY26 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact Per Household/ Folio
L0521	Anabah Gardens	0.8052	1.0344	1	349	\$ 361	\$ 80.00
L0539	Heavenly Estates	2.9392	3.5281	6	871	\$ 3,072	\$ 85.49
L0549	Bent Tree Commercial Park	4.0163	5.9342	27	775	\$ 4,599	\$ 55.05
L0556	Miami International Business Park	0.4797	0.5706	100	14633	\$ 8,349	\$ 12.67
L0561	San Marino Estates	2.2397	2.4398	21	1444	\$ 3,523	\$ 13.76
L0562	Old Cutler Forest	2.6138	3.1347	9	1388	\$ 4,350	\$ 80.33
L0569	Mito Estates	2.4541	3.1114	11	1319	\$ 4,103	\$ 78.82
L0585	Doral International Park	0.7201	0.9613	6	1472	\$ 1,415	\$ 59.18
L0613	Sunset Apartments	0.7805	1.0453	239	14889	\$ 15,563	\$ 16.50
L0623	Jefferson at Doral	2.2780	2.4113	1	1860	\$ 4,485	\$ 247.94
L0625	San Denis San Pedro Estates	2.7124	3.7919	88	5405	\$ 20,495	\$ 66.30
L0626	Dadesky Subdivision	2.4403	2.9985	15	1949	\$ 5,844	\$ 72.53
L0632	Daily Subdivision	1.0872	1.6560	30	654	\$ 1,083	\$ 12.40
L0636	CLC Subdivision	1.1091	1.4293	1	990	\$ 1,415	\$ 317.00
L0643	Jane Plaza	0.9176	1.1774	4	1274	\$ 1,500	\$ 82.74
L0651	Doral Terrace	3.1327	3.6016	1	1840	\$ 6,626	\$ 862.77
L0659	Pine Needles East Section Five	0.5844	0.9403	20	1759	\$ 1,653	\$ 31.30
L0665	Transal Service Park	0.0058	0.1891	3	2052	\$ 388	\$ 125.37
L0669	FC Subdivision	0.7877	1.2856	228	12588	\$ 16,183	\$ 27.49
L0671	The Mansions at Sunset Second Addition	1.1776	1.4733	57	9282	\$ 13,675	\$ 51.46
L0683	Digna Gas Station	1.9603	3.4839	1	403	\$ 1,404	\$ 614.01
L0692	Chana Rose Estates	1.2003	2.0073	6	684	\$ 1,372	\$ 92.00
L0705	Genstar	2.0969	2.5077	1	908	\$ 2,276	\$ 373.00
L0708	SAB Subdivision	1.2909	1.5273	1	330	\$ 504	\$ 78.01
L0710	AV Subdivision	0.7692	1.1731	4	208	\$ 244	\$ 21.00
L0734	Breckenridge Estates	1.4920	1.6015	12	1360	\$ 2,178	\$ 12.41
L0742	Kendall Home Depot	0.8635	1.0273	3	879	\$ 902	\$ 47.99
L0743	Aladdin Subdivision	4.9544	6.4025	4	241	\$ 1,543	\$ 87.25
L0768	Potamkin Subdivision	2.3399	2.4013	1	456	\$ 1,094	\$ 28.00
L0770	Kendall Hammocks	5.0039	6.3294	1	255	\$ 1,613	\$ 338.01
L0772	Ram Commercial Tract	1.1624	1.2066	1	271	\$ 326	\$ 11.98
L0773	Lakes by the Bay Section Fourteen	2.0640	2.3739	107	7488	\$ 17,775	\$ 21.69
L0774	Kendallland	1.8314	2.5060	410	17266	\$ 43,268	\$ 32.34
L0787	Emerald Lakes Estates	1.1638	1.7684	173	3636	\$ 6,429	\$ 12.71
L0794	Old Cutler Apartments	2.3617	2.6022	1	915	\$ 2,381	\$ 220.05
L0803	Renaissance Estates	2.7834	3.2063	68	4800	\$ 15,390	\$ 29.85

Proposed Fiscal Year 2025-26 Special Taxing Districts Rates
(Assessments based on front footage)
EXHIBIT A (Street Lighting Districts with Increasing Rates)

District	District Description	FY25 Current Rate	FY26 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact Per Household/ Folio
L0804	Kendall Center	2.5424	3.0518	1	907	\$ 2,767	\$ 462.02
L0806	Mirana Industrial Park	1.3282	1.8662	26	1039	\$ 1,938	\$ 21.50
L0808	Grand Lakes	1.9059	2.5774	784	33017	\$ 85,098	\$ 28.23
L0809	Plaza del Paraiso	1.3614	1.4045	2	1115	\$ 1,566	\$ 24.03
L0810	Redland's Cove	1.3135	1.8973	42	6147	\$ 11,662	\$ 85.44
L0812	ASA Subdivision	1.9330	2.7507	3	702	\$ 1,930	\$ 191.34
L0821	Alturas de Buena Vista	0.6346	1.0128	6	312	\$ 315	\$ 19.67
L0842	Coral West Homes	2.3963	3.1680	6	482	\$ 1,526	\$ 62.00
L0846	Mother of Christ	0.5840	0.9471	1	1173	\$ 1,110	\$ 425.92
L0852	Kendall Town Center	1.6338	2.0141	17	15714	\$ 31,649	\$ 351.53
L0858	Hainlin Reef North	1.7356	3.2239	10	1282	\$ 4,133	\$ 190.80
L0864	Tuscany Place	0.8020	1.3820	4	2874	\$ 3,971	\$ 416.73
L0867	Isabella Estates	1.7449	2.4674	5	414	\$ 1,021	\$ 59.79
L0870	Cudimar at Black Point Marina	1.7030	2.2171	249	16031	\$ 35,542	\$ 33.10
L0873	V & Q Holdings Subdivision	1.0994	1.1750	1	543	\$ 638	\$ 41.06
L0875	Florenxia Estates	2.4881	3.4554	34	2475	\$ 8,552	\$ 70.41
L0888	Martex Business Center and First Addition	1.1175	1.5364	37	2127	\$ 3,267	\$ 24.08
L0891	Countryside and First Addition	1.4581	1.8997	170	14294	\$ 27,154	\$ 37.13
L0897	South Gate Subdivision	1.7626	2.2336	34	2350	\$ 5,248	\$ 32.55
L0898	Sabrina Twinhomes Subdivision	2.3296	2.8352	30	1335	\$ 3,784	\$ 22.50
L0902	Fava Estates	2.2698	3.1056	9	1023	\$ 3,177	\$ 95.00
L0913	King's Homes	1.3914	1.8138	18	1418	\$ 2,571	\$ 33.28
L0925	Keystone	1.2083	1.5244	116	6504	\$ 9,914	\$ 17.72
L0926	Divine Savior	1.9667	3.3173	1	750	\$ 2,487	\$ 1,012.95
L0942	Summerville and First Addition Subdivisions	1.3906	2.5611	270	24529	\$ 62,821	\$ 106.34
L0952	Jacqueline Gardens	1.5956	3.4889	12	990	\$ 3,454	\$ 100.08
L0966	Leti Subdivision	0.1712	1.3553	17	1168	\$ 1,582	\$ 81.36
L0967	CMGD Subdivision	3.8696	4.6763	6	414	\$ 1,935	\$ 55.66
L0968	Belen Estates	2.5996	3.2262	14	999	\$ 3,222	\$ 44.71
L0979	La Costa at Old Cutler Section Two	0.9016	1.1750	20	2429	\$ 2,854	\$ 33.20
L0980	Silver Palm Plantation	2.4461	2.9079	20	760	\$ 2,210	\$ 17.55
L0983	JC Kern Estates	2.1710	2.7437	59	4393	\$ 12,053	\$ 42.64
L0987	Elise Estates	1.3102	2.7375	59	4487	\$ 12,283	\$ 108.55
L0989	South Allapattah Center	2.3662	2.6904	5	1027	\$ 2,763	\$ 92.78
L0996	Shops at Tuscany	2.1214	3.4934	1	906	\$ 3,165	\$ 1,243.03
L0998	Soto Mansions	0.4124	0.7906	40	3395	\$ 2,684	\$ 32.10

Proposed Fiscal Year 2025-26 Special Taxing Districts Rates
(Assessments based on front footage)
EXHIBIT A (Street Lighting Districts with Increasing Rates)

District	District Description	FY25 Current Rate	FY26 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact Per Household/ Folio
L1000	Villa Capri	2.4035	2.5751	3	3643	\$ 9,381	\$ 208.38
L1024	Old Country Road Estates	0.9330	1.5649	14	1418	\$ 2,219	\$ 64.00
L1030	Jarguti Subdivision	3.0793	3.8092	16	1022	\$ 3,893	\$ 46.62
L1047	Rivendell	1.4407	1.9217	80	5403	\$ 10,382	\$ 32.49
L1050	Tallahassee Gardens First Addition	0.3668	0.7888	30	2500	\$ 1,971	\$ 35.16
L1052	Oak Lane	2.5817	3.1106	38	1040	\$ 3,235	\$ 14.47
L1056	Cutler Bay Palms	2.5867	3.0549	104	5941	\$ 18,149	\$ 26.74
L1063	Vitran Homes at Morningside & Homes at Morningside	1.2465	1.7234	64	4204	\$ 7,245	\$ 17.29
L1067	Melqor Estates	2.8218	3.1504	11	1436	\$ 4,523	\$ 42.90
L1077	California Club Estates	1.4802	1.7932	14	1035	\$ 1,855	\$ 23.14
L1078	Hammock Plaza	3.0595	3.7857	1	336	\$ 1,271	\$ 244.01
L1079	Nava Subdivision	0.6676	2.5655	67	355	\$ 911	\$ 10.06
L1082	Rieumont Estates	1.8355	2.2842	50	2790	\$ 6,372	\$ 25.04
L1086	Silver Palm East and Silver Palm West	1.8521	2.4220	1689	61342	\$ 148,570	\$ 18.12
L1113	Alexandria Estates	1.2080	1.5413	45	3183	\$ 4,905	\$ 23.57
L1115	Cutler Country Estates	1.2894	1.6016	12	1496	\$ 2,395	\$ 38.92
L1125	BBE Subdivision	1.2156	1.7900	50	3391	\$ 6,069	\$ 38.96
L1129	Terry Enterprise	7.0532	10.6489	3	188	\$ 2,001	\$ 225.33
L1133	Zumma Subdivision	1.9966	2.6162	6	297	\$ 777	\$ 30.67
L1139	Rivendell East	1.5059	1.9320	40	2560	\$ 4,945	\$ 27.27
L1155	A.S.A. Subdivision 1st Addition	0.8497	1.0237	1	845	\$ 865	\$ 147.03
L1197	London Square	2.8957	2.9276	5	2444	\$ 7,155	\$ 15.59
L1205	Coral Town Park	7.9146	8.8011	8	1312	\$ 11,547	\$ 145.39
L1209	Shops at 107	1.5624	1.7188	1	537	\$ 922	\$ 83.99
L1230	Sunset Square	2.2388	2.6706	3	1005	\$ 2,683	\$ 144.65
L1246	Sunrise Commons	1.0391	1.2647	1	665	\$ 841	\$ 150.03
L1271	Veranda Subdivision	6.4022	7.4729	3	2618	\$ 19,564	\$ 934.36
L1276	Riviera Preparatory School	2.1454	3.7342	1	1554	\$ 5,802	\$ 2,469.00
L1278	Jackson South Community Hospital	1.2060	1.2720	1	2621	\$ 3,333	\$ 172.98
L1280	Woodside Oaks	9.9774	11.1983	2	928	\$ 10,392	\$ 566.50
L1281	La Joya Apartments	4.5414	4.9349	1	1136	\$ 5,606	\$ 447.02
L1285	Rita Garden	0.9188	1.2063	1	480	\$ 579	\$ 138.00
L1290	Doral Public Works Facility	1.7835	2.2656	1	753	\$ 1,705	\$ 363.02
L1293	Hampton Apartments	4.3574	5.7603	1	968	\$ 5,575	\$ 1,358.01
L1316	Coral Reef Commons	0.7294	0.9968	15	8160	\$ 8,133	\$ 145.47
L1318	Keys Crossing Apartments	3.2149	3.4021	1	1154	\$ 3,926	\$ 216.03

Proposed Fiscal Year 2025-26 Special Taxing Districts Rates
(Assessments based on front footage)
EXHIBIT A (Street Lighting Districts with Increasing Rates)

District	District Description	FY25 Current Rate	FY26 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact Per Household/ Folio
L1330	Avanti 10 Subdivision	2.9698	3.7979	10	663	\$ 2,518	\$ 54.90
L1337	Deering Groves Plat	0.7280	1.0402	1	1842	\$ 1,916	\$ 575.07
L1359	Bonita Grand Estates South II	0.9104	1.3149	34	6884	\$ 9,051	\$ 81.90
L1406	Silver Palms Midtown	4.2661	8.0946	43	2980	\$ 24,121	\$ 265.32