

# Memorandum



**Date:** (Public Hearing: 6-2-26)  
May 5, 2026

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

**From:** Daniella Levine Cava *Daniella Levine Cava*  
Mayor

**Subject:** Ordinance Approving, Adopting and Ratifying Special Taxing District Rates for Active Security Guard Special Taxing Districts

Agenda Item No. 5(O)

## **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 2026 real property tax bills. Of the total 1,103 active Special Taxing Districts, the attached Ordinance relates to the rates for 20 security guard 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 2026-27 assessment rates for the active security guard 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 scheduled projects, provide funding to cover security guard contractual increases from private security companies and off-duty police. If these rates are not approved, the Division will be unable to maintain the required level of service mandated by the ordinances that established each of these districts. This may result in reduced service hours for both roving and stationary security guards, and guard gates may remain unattended and left open during periods without coverage.

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

## **Scope**

These proposed FY 2026-27 assessment rates are for security guard districts within District 1 represented by Commissioner Oliver G. Gilbert, III, District 3 represented by Commissioner Keon Hardemon, District 4 represented by Commissioner Micky Steinberg, District 5 represented by Commissioner Vicki L. Lopez, and District 7 represented by Commissioner Raquel A. Regalado.

## **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 all 20 districts with proposed rate increases is \$10,490,955 (Exhibit A). Of the 268,326 folios within active districts, these active security guard districts

are composed of only 5,774 folios (2.15%). 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 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 2026 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 1,103 active Special Taxing Districts. Of these, 957 are Street Lighting Districts, 24 are Security Guard Districts, 120 are Multipurpose Maintenance Districts, and 2 are Capital Improvement/Road Maintenance Districts. The special

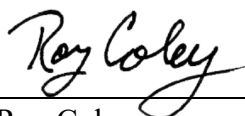
assessments are levied on a unit basis for security guard services, road maintenance and service relocations; square-footage basis for multipurpose maintenance services; and front-footage basis for street lighting services and gas pipeline services.

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 2026 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 notice 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 will reach out to impacted districts with organized associations to arrange for meetings with concerned residents and will host informational town hall meetings throughout the County in advance of the public hearing.

In accordance with section 18-19 of the Code, the Internal Compliance Department (ICD) has been conducting annual audits on Special Taxing Districts. The most recent audit conducted for FY 2024 resulted in no adverse findings. ICD continues to provide oversight and PROS is working cooperatively with ICD to address any recommendations for improving the program.



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Roy Coley  
Chief Utilities and Regulatory Services Officer



**MEMORANDUM**  
(Revised)

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

**DATE:** June 2, 2026

**FROM:**   
Gen Bonzon-Keenan  
County Attorney

**SUBJECT:** Agenda Item No. 5(O)

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**
- Requires more than a majority vote (i.e., 2/3’s present \_\_\_\_, 2/3 membership \_\_\_\_, 3/5’s \_\_\_\_, unanimous \_\_\_\_, majority plus one \_\_\_\_, CDMP 7 votes (majority of membership) \_\_\_\_, CDMP 2/3 members present but not less than 7 votes (majority of membership) \_\_\_\_, CDMP 9 votes (2/3 membership) \_\_\_\_\_) 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(O)  
6-2-26

ORDINANCE NO. \_\_\_\_\_

ORDINANCE APPROVING, ADOPTING AND RATIFYING NON-AD VALOREM ASSESSMENT ROLLS, RATES AND ASSESSMENTS FOR 20 CERTAIN SECURITY GUARD SPECIAL TAXING DISTRICTS IN MIAMI-DADE COUNTY, FLORIDA FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; 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 security guard 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 security guard 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:

MAG for GBK

Prepared by:

RC

Ryan Carlin  
Jorge Martinez-Esteve

**Proposed Fiscal Year 2026-27 Special Assessment Districts Rates  
(Assessment based on lot/parcel)  
EXHIBIT A (Security Guard Districts with Increasing Rates)**

District	District Description	FY26 Current Rate	FY27 Proposed Rate	Number of Folios	Number of Units	Value	Avg \$ Impact Per Household/Folio
G143	PALM & HIBISCUS IS.	2985.9111	3066.3760	316	294.7	\$ 903,661	\$ 2,859.69
G152	STAR ISLAND	9652.4935	10447.1948	34	38.5	\$ 402,217	\$ 11,829.91
G191	N DADE C.C./ANDOVER	396.2390	486.4115	1331	1495.6	\$ 727,477	\$ 546.56
G208	DEVONWOOD	3625.6287	4327.0476	84	84	\$ 363,472	\$ 4,327.05
G194	HIGHLAND GARDENS	2225.1043	2462.5399	163	163	\$ 401,394	\$ 2,462.54
G193	KEYSTONE POINT	1109.6401	1223.9479	884	883.5	\$ 1,081,358	\$ 1,223.26
G197	SANS SOUCI	2620.9532	2997.5932	237	236	\$ 707,432	\$ 2,984.95
G195	BELLE MEADE	953.7171	1027.8197	354	360.5	\$ 370,529	\$ 1,046.69
G203	COVENTRY SECURITY	9382.3529	10387.2059	34	34	\$ 353,165	\$ 10,387.21
G205	NO BAY ISLAND SEC	2224.6579	2327.7434	154	152	\$ 353,817	\$ 2,297.51
G217	OAK FOREST STATIONARY	4841.6242	5047.9597	149	149	\$ 752,146	\$ 5,047.96
G220	HIGHLAND LAKES	722.3244	782.0080	1006	1005	\$ 785,918	\$ 781.23
G221	ENCHANTED LAKE	3181.2269	3851.2718	201	200.5	\$ 772,180	\$ 3,841.69
G232	FOUR WAY LODGE EST SEC GD	7572.8941	8229.5294	43	42.5	\$ 349,755	\$ 8,133.84
G234	BAY HEIGHTS SEC GD	2710.0265	3024.1053	191	190	\$ 574,580	\$ 3,008.27
G236	BRICKELL FLAGLER PLAZA SG	9377.7273	14937.2424	33	33	\$ 492,929	\$ 14,937.24
G241	ENTRADA SEC GD	7999.3077	9524.7436	38	39	\$ 371,465	\$ 9,775.39
G242	FAIRHAVEN ROV PATROL	3800.4151	4736.9623	54	53	\$ 251,059	\$ 4,649.24
G248	NATOMA ROV PATROL	1235.6324	1871.0882	135	136	\$ 254,468	\$ 1,884.95
G258	SABAL PALM ROVING PATROL	638.9009	666.4655	333	333	\$ 221,933	\$ 666.47

Summary	
Total Number of Districts	20
Total Number of Folios	5,774
Total Value	\$ 10,490,955