

Memorandum



Date: October 6, 2026

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

Agenda Item No. 4(G)

From: Daniella Levine Cava
Mayor

A handwritten signature in blue ink that reads "Daniella Levine Cava".

Subject: Ordinance Creating the Mark Estates Multipurpose Maintenance Special Taxing District

Executive Summary

The purpose of this item is to gain authorization from the Board of County Commissioners (Board) to create a special taxing district in unincorporated Miami-Dade County (County), Florida, for the maintenance of landscaping in the public Rights-of-Way.

Recommendation

It is recommended that the Board approve a petition submitted in accordance with Article I, Chapter 18, of the Code of Miami-Dade County (Code) for the creation of the Mark Estates Multipurpose Maintenance Special Taxing District (Special Taxing District). The multipurpose maintenance program will remain dormant until such time as any association or community development district (CDD) fails to provide the required maintenance services.

Scope

This proposed Special Taxing District lies within Commission District 9, which is represented by Vice Chairman Kionne L. McGhee, and will provide multipurpose maintenance services, if and when necessary.

Fiscal Impact/Funding Source

Creation of this Special Taxing District will result in no economic impact on the County's budget. Maintenance services which cannot be equitably or conveniently provided by the property owners and/or developers shall be provided by the Special Taxing District upon acceptance of the plat's required services by the County and upon the failure of any association or CDD to provide the required maintenance services and such services will be funded by special assessments against benefited properties.

The economic impact on the private sector will be a perpetual annual special assessment for the cost of maintenance services to all property owners within the Special Taxing District, if and when necessary.

At this time, there will be no increase or decrease in County staffing due to this Special Taxing District. The private sector may increase its staffing levels to provide the service requirements created by this Special Taxing District.

Social Equity Statement

The proposed Ordinance creates the Special Taxing District, pursuant to Article 1, section 1.01(A)(11) of the Miami-Dade County Home Rule Charter and Chapter 18 of the Code. If approved, property

owners within the proposed Special Taxing District will pay special assessments appropriately apportioned according to the special benefit they receive from the Special Taxing District's services, regardless of their demographics, and that the total estimated amount of the special assessments to be levied would not be in excess of such special benefit. The creation of this Special Taxing District, which was requested by 100% of the property owners, will provide for maintenance in the event that a community development district (CDD) or association fails to provide the required services.

Pursuant to section 18-20.2 of the Code regarding notice to purchasers of new residential property, it shall be the obligation of a seller of new residential property to provide the purchaser thereof with notice either of the existence of a special taxing district created pursuant to this Chapter of the Code or of a pending petition to create such a special taxing district. The notice shall be provided in the manner set forth in section 18-20.2 of the Code.

Track Record/Monitor

The Special Taxing District will be managed by the County's Parks, Recreation and Open Spaces Department (PROS) and overseen by the Chief of the Special Assessment Districts Division (Division), Liset Romero-Lopez.

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 provide the Special Taxing District's required maintenance services and cause implementation of special assessments for the costs of such services against the property owners within the Special Taxing District, as well as contract monitoring, compliance and enforcements, if and when necessary.

Background

In accordance with the provisions of Chapter 18 of the Code, a petition to create the Special Taxing District, duly signed by 100% of the owners of property within the proposed Special Taxing District, was filed with the Clerk of the Board (Clerk). A copy of the petition was sent to the County Mayor and the County Attorney to examine and to file a written report with the Clerk certifying that such petition was sufficient in form and substance and signed and properly presented in accordance with the requirements of Chapter 18 of the Code. PROS compiled and filed with the Clerk a memorandum, and accompanying written report and recommendations (Report), a copy of which is attached to this memorandum as Attachment A. The Report sets forth the boundaries of the Special Taxing District, an estimate of the cost of the improvements and/or services to be provided, the need for and desirability of the Special Taxing District, the ability of the affected properties to bear the special assessments, certifies that the improvements and/or services to be provided conform to the master plan of Miami-Dade County, and recommends that the Special Taxing District be created to provide a special benefit to all property within the proposed Special Taxing District.

Contingent upon Board approval of the creation of this Special Taxing District, and in the event any association or CDD fails to provide maintenance services, PROS and the Division will provide the Special Taxing District's required maintenance services and cause implementation of special

assessments for the costs of such services against the benefited properties, as well as contract monitoring, compliance and enforcements, if and when necessary.

Boundaries: On the North, Theoretical SW 182 Street;
On the East, SW 110 Avenue;
On the South, Theoretical SW 182 Lane;
On the West, Theoretical SW 111 Avenue.

Number of Parcels: 1 (Tentative plat proposes one tract, Tract A).

Number of Owners: 1

**Number of Owners with Homestead
Exemption Signing Petition:** None – The petition was submitted by The Mark,
LLC., the sole property owner and developer.

Type of Services and Improvements
Multipurpose Maintenance Services: The creation of this Special Taxing District is requested to maintain landscaped swales, medians, common areas, any entrance features, wetlands, lakes, and the exterior of any fencing or walls within the Special Taxing District's boundaries abutting public rights-of-way, including maintenance of turf, trees, shrubs, irrigation, and utility payments, should any association or CDD fail to provide these services. The Special Taxing District will also maintain the private road area if there is a failure to provide maintenance within the private road area as defined in a non-exclusive easement granted to the County and recorded in the Public Records.

Public Hearing Notification: The Clerk will certify the place, date, and hour for a public hearing on the petition and the Report at which all interested persons will be afforded the opportunity to present for this Board's consideration their objections, if any, to the creation and establishment of the Special Taxing District. As pursuant to section 18-3(d) of the Code, a public notice will be duly published in a newspaper of general circulation published in Miami-Dade County, Florida, and copies thereof will be mailed to all owners of taxable real property within the proposed Special Taxing District as their names and addresses appear on the latest Miami-Dade County Real Property Tax Roll.

Preliminary Public Meeting:	None necessary.	
Required Referendum:	The creation of the Special Taxing District will be subject only to Board approval; no election will be necessary as 100% of the property owners signed the petition.	
Preliminary Assessment Roll:	In the event any association or CDD fails to provide the maintenance services shown below, and contingent upon Board approval of this Special Taxing District's creating ordinance, a hearing to adopt the multipurpose maintenance assessment roll will be conducted. The implementation of the assessment roll will be in accordance with the procedures defined in Chapter 18 of the Code.	
Estimated Initial Billing:	Assessment billed annually as an itemized portion of the Real Property tax bill.	
Initial Start of Service:	October 1 st following cessation of maintenance services by the developer and failure of any association or CDD to provide services.	
Method of Apportionment:		
Maintenance Services:	Square Footage	
<u>Estimated Annual Total District Costs</u>	<u>First Year</u>	<u>Second Year</u>
Maintenance Services:	\$16,137.00	\$5,362.50
<u>Estimated Annual District Rates</u>	<u>First Year</u>	<u>Second Year</u>
Maintenance Services:	\$0.3324	\$0.1105
<u>Estimated Annual District Assessments</u>	<u>First Year</u>	<u>Second Year</u>
Per Assessable Square Foot:	\$0.3324	\$0.1105
For Tract A:	\$16,137.00	\$5,362.50

The above annual costs and assessment information for multipurpose maintenance services are for informational purposes only and were calculated based on current costs assuming that maintenance services were to commence this year. Each subsequent year will be calculated based on actual cost. Actual costs for multipurpose maintenance services will be determined at the time of the assessment roll hearing.

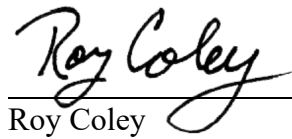
State or Federal grants are not applicable to this Special Taxing District.

Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners
Page No. 5

Each special taxing district is unique due to its geographical boundaries, affected property owners, and level of services to be provided. Creation of a new special taxing district to provide these services is the best and most cost-effective method to achieve this benefit.

In compliance with the provisions of section 18-3(c) of the Code, I have reviewed the facts submitted by PROS in its Report, a copy of which is attached and incorporated herein. I concur with their recommendation that this Special Taxing District be created pursuant to section 18-22.1 of the Code.

Attachment

A handwritten signature in cursive script that reads "Roy Coley". The signature is written in black ink and is positioned above a horizontal line.

Roy Coley
Deputy Mayor

ATTACHMENT A

**REPORT AND RECOMMENDATIONS ON THE
CREATION OF MARK ESTATES
MULTIPURPOSE MAINTENANCE SPECIAL TAXING DISTRICT
MIAMI-DADE COUNTY, FLORIDA**

Pursuant to Chapter 18 of the Code of Miami-Dade County (Code), and as a result of a detailed investigation of a duly petitioned for special taxing district, the following facts are submitted by the Miami-Dade County Parks, Recreation and Open Spaces Department (PROS) Director concerning the creation of Mark Estates Multipurpose Maintenance Special Taxing District (Special Taxing District).

1. BOUNDARIES OF THIS DISTRICT

The proposed Special Taxing District is located entirely within a portion of unincorporated Miami-Dade County, and the boundaries, as set forth in the petition, are as follows:

Parcel of land lying in Section 31, Township 55 South, Range 40 East, Miami-Dade County, Florida (a.k.a. Mark Estates, Tentative Plat #T-25200); being more particularly described as follows:

The North 325.60 feet, less the South 162.80feet of the NE1/4 of the SW1/4 of the SW1/4 of the SE1/4, less the East 25.00 feet thereof, in Section 31, Township 55 South, Range 40 East, lying and being in Miami-Dade County, Florida.

The Special Taxing District's boundaries and geographical location are shown on the attached map or sketch entitled Mark Estates Multipurpose Maintenance Special Taxing District and hereinafter referred to as "Exhibit A".

2. LOCATION AND DESCRIPTION OF DISTRICT

Maintenance of landscaped swales, medians, common areas, entrance features, wetlands, lakes, and the exterior of any fencing or walls within the Special Taxing District's boundaries abutting public rights-of-way, including maintenance of turf, trees, shrubs, irrigation, and utility payments, should any association or community development district (CDD) fail to provide these services. The Special Taxing District will also maintain the private road area if there is a failure to provide maintenance within the private road area as defined in a non-exclusive easement granted to the Miami-Dade County (County) and recorded in the Public Records. Services will commence following failure of any association or CDD to provide these services, and upon adoption of the Special Taxing District's multipurpose maintenance preliminary assessment roll. Other maintenance services may be provided in the future as specified in the Special Taxing District's ordinance and amendments thereto.

3. ESTIMATED COSTS AND ANNUAL EXPENSE FOR MAINTENANCE, REPAIR AND OPERATION OF THIS DISTRICT

The proposed Special Taxing District is to be created to provide maintenance only in the event that any association or CDD fails to provide the services as described in Item 2 above and will be dormant until such time as stated above.

This initial cost estimate has been developed by PROS based on previous estimates for similar maintenance special taxing districts and will provide multipurpose maintenance services as specified above if services were to commence in 2026. The combined annual costs of the Special Taxing District's multipurpose maintenance services for the initial maintenance program are estimated for report purposes to be \$16,137.00 for the first year, and \$5,362.50 for the second year. The expense of the multipurpose maintenance program will be continuous and service costs following the Special Taxing District's implementation are to be apportioned to individual properties within the Special Taxing District on the basis of lot or parcel square footage. The costs of the multipurpose maintenance program and administrative

expenses as shown below are to be paid for by special assessments levied against all benefited properties. Actual multipurpose maintenance costs will be determined and presented to the Board of County Commissioners (Board) at the time of the multipurpose maintenance assessment roll public hearing and will then be adjusted annually thereafter based on actual expenses.

<u>Estimated Annual District Costs</u>	<u>First Year</u>	<u>Second Year</u>
Initial Annual Maintenance	\$3,937.50	\$3,937.50
Engineering and Administrative Costs	\$4,787.50	\$787.50
Billing, Collecting and Processing Costs	\$4,722.50	\$150.00
Contingencies	<u>\$2,689.50</u>	<u>\$487.50</u>
Total Annual Maintenance Services Cost	\$16,137.00	\$5,362.50
<u>Estimated Annual District Assessments</u>	<u>First Year</u>	<u>Second Year</u>
Per Assessable Square Foot:	\$0.3324	\$0.1105
For Tract A:	\$16,137.00	\$5,362.50

4. CONFORMITY TO THE MASTER PLAN OF MIAMI-DADE COUNTY

The proposed Special Taxing District conforms to and in no way conflicts with the master plan of development for the County (see attached memorandum from the Department of Regulatory and Economic Resources (RER)).

5. RECOMMENDATION CONCERNING THE DESIRABILITY OF THIS DISTRICT

The need for multipurpose maintenance programs is apparent. Residents and property owners of the County continue to demonstrate their desire for the services which will be provided by this Special Taxing District through petitions and personal requests. The ability of the affected properties to pay special assessments is evident since the costs of this Special Taxing District's services, including any bonds then outstanding, do not exceed 25% of the assessed valuation of all properties within the Special Taxing District's boundaries (including homesteads) as shown by the last preceding assessment roll of the County. In my opinion, the proposed multipurpose maintenance program will provide special benefits to properties within the Special Taxing District exceeding the amount of special assessments to be levied.

6. PROCEDURE

Upon approval of the petitioner's plat by the Board of County Commissioners (Board), and at the time-of-service provision, the multipurpose maintenance lot or parcel square footage first year annual rate of the assessment shall be determined and will require the adoption of a multipurpose maintenance assessment roll by the Board and is predicated upon failure of the developer/owner, association or CDD to provide required maintenance services. The multipurpose maintenance square footage rate of the assessment for the second year and each year thereafter will then be adjusted annually based on actual expenses. The above annual costs and assessment information for multipurpose maintenance services are for report purposes only and were calculated based on current costs assuming that maintenance services were to commence this year.

Contingent upon adoption of the petitioner's plat and multipurpose maintenance assessment roll by the Board, and prior to assumption of maintenance services by the County, all areas and facilities to be maintained by the Special Taxing District must be inspected and accepted by the County, and all

instruments that convey title to, or provide ingress/egress over, any real property to be maintained by the County shall be submitted to the Special Assessment Districts Division of PROS. Maintenance of any lake, natural preservation area, archeological sites, and mitigation area within the Special Taxing District's boundaries to be maintained by the Special Taxing District will commence upon notice from RER that the developer has complied with any and all maintenance requirements imposed by RER.

Once any applicable provisions expressed above are met, implementation of maintenance services within or abutting the public rights-of-way may begin upon receipt of a written request from the developer no later than January 31st for services commencing October 1st, the beginning of the County's fiscal year, provided sufficient time to initiate the process of assessment and notice of collection to all property owners within the Special Taxing District.

Services within the private road area may commence upon failure of the developer or any association or CDD to maintain the landscaped areas and ingress/egress easements as defined in a "Grant of Perpetual Non-Exclusive Easement" and made a part herein by reference. Upon assumption of maintenance services by the Special Taxing District, the costs of which are estimated in the Special Taxing District's cost estimate, any increase in future multipurpose maintenance functions within the scope of service for the Special Taxing District may be provided upon recommendation by a majority of the property owners for consideration by the County as administrator, provided that any expansion of the scope of service of the Special Taxing District may require adoption of an amending ordinance. The Special Taxing District shall provide a minimum level of service as determined by PROS and services may not be deleted entirely unless the Special Taxing District is abolished.

However, because costs and/or maintenance service levels may increase, the estimated annual expense, as indicated herein, can only be based on the initial maintenance program. After the first year, the costs of the multipurpose maintenance program will therefore require adjustment annually through the budget process performed by PROS as administrator of the Special Taxing District.

7. RECOMMENDATION

I recommend that Mark Estates Multipurpose Maintenance Special Taxing District be created pursuant to section 18-22.1 of the Code. The creation of this Special Taxing District will be subject to Board approval only; no election will be necessary as 100% of the property owners signed the petition. I also recommend that the County Attorney cause to be prepared an ordinance authorizing the creation of the Mark Estates Multipurpose Maintenance Special Taxing District. Pursuant to Chapter 18 of the Code, the Board shall receive and hear, at a public hearing, remarks by interested persons on this Special Taxing District, and thereafter may adopt such ordinance. Following failure of any association or CDD to provide these services, the Board may adopt the Special Taxing District's Preliminary Assessment Roll resolution to fund the Special Taxing District's services. Adoption of this resolution will enable the Miami-Dade County Tax Collector to collect the funds necessary to administer the Special Taxing District, reimburse affected County Departments involved in the creation and establishment of this Special Taxing District, as well as operate and maintain the Special Taxing District. The ordinance creating the Special Taxing District shall take effect ten days after the date of its adoption unless vetoed by the Mayor, and if vetoed, it shall become effective only upon an override by the Board. My office will also be available to answer any questions from the public or your office in regard to the financial and/or engineering facts of this Special Taxing District. We further recommend that the County Mayor or County Mayor's designee forward the attached report to the Board after review and concurrence with our findings.

- Attachments: (1) Copy of Petition and Attachments
(2) Copy of Memo from Department of Regulatory and Economic Resources
(3) District Boundaries and Geographical Location Sketch (Exhibit A)

MIAMI-DADE COUNTY ATTORNEY'S OFFICE
M E M O R A N D U M

TO: Liset Romero-Lopez
Chief, Special Assessment Districts Division

FROM: Ryan Carlin *RC* DATE: May 9, 2026
Assistant County Attorney

SUBJECT: Mark Estates Multipurpose Maintenance Special Taxing District

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Please be advised that I have reviewed the above referenced petition and find it to be legally sufficient for the purposes stated within the Petition, provided that the areas to be maintained are adjacent to or accessible from the public right of way, and are accessible to or usable by the public.

Memorandum



Date: April 16, 2026

To: Basia Pruna, Director, Clerk of the Board
Clerk of Court and Comptroller
Attn: Shania Momplaisir

From: *Nadine Blake* In Lieu of
Liset Romero-Lopez, J.D., Chief
Special Assessment Districts Division
Parks, Recreation and Open Spaces Department

Subject: Mark Estates Multipurpose Maintenance Special Taxing District

In reference to the subject petition, we hereby certify that, in compliance with Section 18-2 and 18-22.1 of the Miami-Dade County Code, this Department has verified the attached name against the records of the Office of the Property Appraiser, and has concluded that said petition relates to real property in a new subdivision and the signator is an owner and/or individual signing in his official capacity as representative of the owner of the property in question. We are therefore submitting the following information:

1.	Total number of parcels of land within district boundaries	<u>1</u>
2.	Total number of owners of property within district boundaries	<u>1</u>
3.	Total number of resident owners within district boundaries (this is a new subdivision area)	<u>0</u>
4.	Total number of signatures on the petition	<u>1</u>
5.	Total number of owners or representatives signing the petition in an official capacity	<u>1</u>
6.	Percentage of owners or representatives signing the petition in their official capacity	<u>100%</u>

Pursuant to Section 18-2 and 18-22.1 of the Code, this is a valid petition.

By copy of this memorandum, I am forwarding this petition for review by the County Attorney for legal sufficiency.

Attachment

cc: Ryan Carlin

MIAMI-DADE COUNTY
PARKS, RECREATION AND OPEN SPACES DEPARTMENT
SPECIAL ASSESSMENT DISTRICTS DIVISION

PAGE 1 OF 3

1/26/26
Document Preparation
Date

Departmental Acceptance Date
(Government Use Only)

PETITION FOR MULTIPURPOSE SPECIAL TAXING DISTRICT

To the Board of County Commissioners of Miami-Dade County, Florida:

We, the undersigned property owner(s), do hereby petition Miami-Dade County, Florida, for the creation of the Special Taxing District(s) required by the respective plat(s) pursuant to Chapter 18 of the Code of Miami-Dade County, Florida, for any or all of the following: landscape, lake, entrance features and wall maintenance services (requested landscape, lake, entrance features and wall maintenance services shall be more fully described on the attached Exhibit B). The petitioned for district lies within that portion of the unincorporated area of Miami-Dade County more fully described on the attached Exhibit A.

Tentative Plat(s) Name(s) and Number Mark Estates T-25200

It is understood and agreed that the boundaries of this district and the type and level of services to be provided by this district will be reviewed by the appropriate County authorities. It is also understood that the streetlights to be provided shall be in accordance with minimum standards and requirements set forth by the Miami-Dade County Parks, Recreation and Open Spaces Department.

OWNER'S NAME & SIGNATURE	OWNER'S ADDRESS	LEGAL DESCRIPTION OF PROPERTY	TAX FOLIO NUMBER
<u>Rodolfo Corujo</u>	10008 West Flagler Street #287 Miami, FL 33174	THE NORTH 325.6 FEET LESS THE SOUTH 162.8 FEET OF THE NE 1/4 OF THE SW 1/4 OF THE SW 1/4 OF THE SE 1/4 LESS THE EAST 25 FEET THEREOF, IN SECTION 31, TOWNSHIP 25 SOUTH, RANGE 40 EAST, LYING AND BEING IN MIAMI-DADE COUNTY, FLORIDA. CONTAINING 50,552.11 SQUARE FEET OR 1.16 ACRES MORE OR LESS.	30-5031-000-0270
		MORE FULLY	
		DESCRIBED ON	
		THE ATTACHED	
		"EXHIBIT A"	

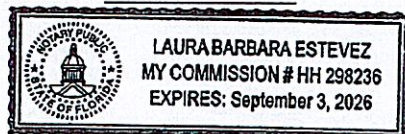
STATE OF FLORIDA

COUNTY OF Miami Dade

The foregoing instrument was acknowledged before me by means of ☒ physical presence or () online notarization, this 26 day of January, 2026, by Rodolfo Corujo as Manager for The Mark LLC.

☒ Personally Known or () Produced Identification
Type of Identification Produced: _____

(SEAL)



Notary Public, State of Florida

My Commission Expires: 09/03/2026

DEPARTMENTAL ACCEPTANCE DATE
(GOVERNMENT USE ONLY)

EXHIBIT "A"

EXHIBIT A TO THE PETITION FOR THE PLAT KNOWN AS Mark Estates
DATED 1/26/2026 FOR THE CREATION OF A MULTIPURPOSE MAINTENANCE
SPECIAL TAXING DISTRICT.

Legal Description:

THE NORTH 325.6 FEET LESS THE SOUTH 162.8 FEET OF THE NE 1/4 OF THE
SW 1/4 OF THE SW 1/4 OF THE SE 1/4 LESS THE EAST 25 FEET THEREOF, IN
SECTION 31, TOWNSHIP 55 SOUTH, RANGE 40 EAST, LYING AND BEING IN
MIAMI-DADE COUNTY, FLORIDA.
CONTAINING 50,552.11 SQUARE FEET OR 1.16 ACRES MORE OR LESS.

Folio No(s).: 30.5031.000.0270

EXHIBIT "B"

EXHIBIT B TO THE PETITION FOR THE SUBDIVISION KNOWN AS Mark Estates.

DATED 1/26/2026, FOR THE CREATION OF

MULTIPURPOSE MAINTENANCE SPECIAL TAXING DISTRICT.

AREAS TO BE MAINTAINED:

WITHIN THE PUBLIC RIGHT-OF-WAY:

Berms and Landscaping along SW 110th Avenue

MAINTENANCE SCHEDULE:

A.) LAWN/GRASS

- 1) CUT AS REQUIRED
- 2) IRRIGATE WITH AUTOMATIC SYSTEM AND ELECTRICAL SERVICE
[ON AN INDIVIDUAL CIRCUIT]

B.) TREES/SHRUBS

- 1) TRIM, FERTILIZE, MULCH, AND TREAT FOR PESTS AS NEEDED
- 2) REPLACE AS REQUIRED

Note: THIS SPECIAL TAXING DISTRICT ENCOMPASSES A PRIVATE DRIVE COMMUNITY AND THE MULTIPURPOSE MAINTENANCE COMPONENT OF THE DISTRICT SHALL BE **DORMANT**. SERVICE WILL ONLY COMMENCE FOLLOWING FAILURE (AS DEFINED IN A "GRANT OF PERPETUAL NON-EXCLUSIVE EASEMENT" SUBMITTED AT THE SAME TIME AS THIS PETITION) OF ANY HOME-OWNER'S ASSOCIATION AND/OR COMMUNITY DEVELOPMENT DISTRICT TO PROVIDE THE REQUIRED SERVICES. ASSUMPTION OF MAINTENANCE SERVICES SHALL COMMENCE FOLLOWING ADOPTION OF THIS DISTRICT'S MULTIPURPOSE MAINTENANCE ASSESSMENT ROLL BY THE BOARD OF COUNTY COMMISSIONERS AT A PUBLIC HEARING. OTHER MAINTENANCE SERVICES MAY BE PROVIDED IN THE FUTURE AS SPECIFIED IN THE DISTRICT'S ORDINANCE AND AMENDMENTS THERETO. IN THE EVENT THIS DISTRICT IS ACTIVATED, THE FOLLOWING AREAS MAY BE MAINTAINED:
BERMS AND LANDSCAPING ALONG SW 110 AVENUE

Memorandum



Date: September 22, 2025

To: Christina White, Director
Department of Parks, Recreation and Open Spaces

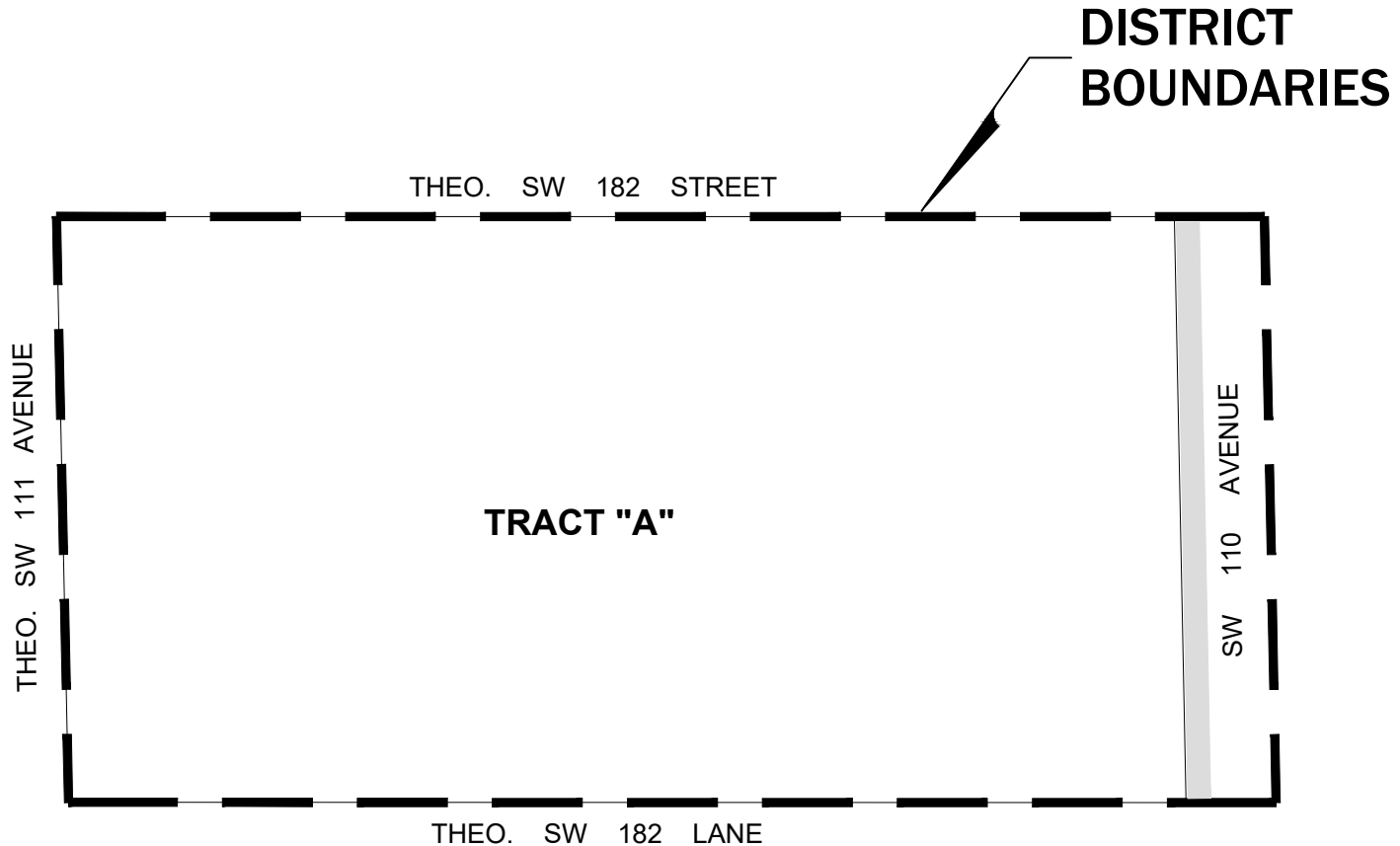
From: *Jerry Bell*
Jerry Bell, AICP, Assistant Director for Planning
Department of Regulatory and Economic Resources

Subject: Street lighting, Maintenance of Landscape, Walls Adjacent to Double Frontage Lots, Entrance Features and Lakes – Special Taxing Districts

All tentative plats in the unincorporated area of Miami-Dade County submitted to the Development Services Division (Land Development Section) of the Regulatory and Economic Resources Department (RER), must comply with the special taxing districts requirements of the Miami-Dade County Code (the Code) including, but not limited to street lights, maintenance of landscape, walls adjacent to double frontage lots, entrance features and lakes. Final Plats will not be presented to the Board of County Commissioners for consideration until the applicable special taxing districts are created, and all fees have been paid. In that regard, to ensure expeditious processing, this Memorandum may serve, through September 30, 2026, as approval for certain future special taxing district application requests as being consistent with the intent and purpose of the adopted 2030-2040 Comprehensive Development Master Plan (CDMP). Capital Improvement Element Policy CIE-4A states: "Appropriate funding mechanisms will be adopted and applied by Miami-Dade County and the Miami-Dade County Public Schools in order to assure the fiscal resources to maintain acceptable levels of service. Such funding mechanisms may include special taxing districts, municipal taxing service units, local option taxes, user fees, local gas tax, general obligation bonds, impact fees, special purpose authorities, and others as appropriate and feasible" (Adopted Components as Amended through January 19, 2023, page IX-9). The provision for services over and above minimum standards required for neighborhoods and communities may be accomplished through special taxing districts as may be prescribed by the Code.

The RER has no objection to a blanket approval with condition to establish future special taxing districts as limited to requests for street lighting, landscape maintenance, walls adjacent to double frontage lots and lake maintenance districts. The previously noted special taxing districts may be established on the condition that the RER Development Services Division review all landscape maintenance districts and lake maintenance districts for consistency with Landscape Code (Chapter 18A) Section 18A-6(L) Storm Water Retention/Detention Areas.

JB:GR:ad



TRACT "A"

MARK ESTATES
MULTIPURPOSE MAINTENANCE SPECIAL TAXING DISTRICT



SHADING DENOTES AREA TO BE MAINTAINED. SEE ATTACHED SHEET FOR SERVICE DESCRIPTIONS AND LOCATIONS.

M-942 (COMM. 0009)
SECTION: 31 - 55 - 40

EXHIBIT "A"
(BOUNDARIES & GEOGRAPHICAL LOCATION SKETCH)

MDC016

4/6/2026

ATTACHMENT TO EXHIBIT “A”
MARK ESTATES
MULTIPURPOSE MAINTENANCE SPECIAL TAXING DISTRICT

AREAS TO BE MAINTAINED:

WITHIN THE PUBLIC RIGHT-OF-WAY:

- BERMS AND LANDSCAPING ALONG SW 110TH AVENUE.

WITHIN THE PRIVATE ROAD COMMUNITY:

- TRACT “A”.

MAINTENANCE SCHEDULE:

A) LAWN/GRASS

- 1) CUT AS REQUIRED
- 2) IRRIGATE WITH AUTOMATIC SYSTEM AND ELECTRICAL SERVICE
[ON AN INDIVIDUAL CIRCUIT].
- 3) WEED CONTROL AS NEEDED.

B) TREES/SHRUBS

- 1) TRIM, FERTILIZE, MULCH AND TREAT FOR PESTS, AS NEEDED
- 2) REPLACE, AS REQUIRED.

Note: THIS SPECIAL TAXING DISTRICT ENCOMPASSES A PRIVATE DRIVE COMMUNITY, IT SHALL BE **DORMANT**; AND SERVICE WILL ONLY COMMENCE FOLLOWING FAILURE (AS DEFINED IN A “GRANT OF PERPETUAL NON-EXCLUSIVE EASEMENT” SUBMITTED AT THE SAME TIME AS THIS PETITION) OF ANY HOMEOWNERS ASSOCIATION AND/OR COMMUNITY DEVELOPMENT DISTRICT TO PROVIDE THE REQUIRED SERVICES. ASSUMPTION OF MAINTENANCE SERVICES SHALL COMMENCE FOLLOWING ADOPTION OF THIS DISTRICT’S MULTIPURPOSE MAINTENANCE ASSESSMENT ROLL BY THE BOARD OF COUNTY COMMISSIONERS AT A PUBLIC HEARING. OTHER MAINTENANCE SERVICES MAY BE PROVIDED IN THE FUTURE AS SPECIFIED IN THE DISTRICT’S ORDINANCE AND AMENDMENTS THERETO. IN THE EVENT THIS DISTRICT IS ACTIVATED, THE FOLLOWING AREAS MAY BE MAINTAINED:

- TRACT “A”

(ROAD MAINTENANCE INCLUDES INFRASTRUCTURE REPAIR UPON ACTIVATION OF THE DORMANT MULTIPURPOSE DISTRICT).



MEMORANDUM (Revised)

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

DATE: October 6, 2026

FROM: 
Gen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 4(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
- ☐ 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. 4(G)
10-6-26

ORDINANCE NO. _____

ORDINANCE CREATING AND ESTABLISHING A SPECIAL TAXING DISTRICT IN MIAMI-DADE COUNTY, FLORIDA, GENERALLY BOUNDED ON THE NORTH BY THEORETICAL SW 182 STREET, ON THE EAST BY SW 110 AVENUE, ON THE SOUTH BY THEORETICAL SW 182 LANE, AND ON THE WEST BY THEORETICAL SW 111 AVENUE, KNOWN AND DESCRIBED AS MARK ESTATES MULTIPURPOSE MAINTENANCE SPECIAL TAXING DISTRICT; IDENTIFYING SERVICES TO BE PROVIDED; AUTHORIZING AND DIRECTING THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO CAUSE TO BE MAINTAINED AND OPERATED VARIOUS PUBLIC IMPROVEMENTS; AND PROVIDING FOR 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. In accordance with the provisions of chapter 18 of the Code, a special taxing district, to be known and designated as the Mark Estates Multipurpose Maintenance Special Taxing District in Miami-Dade County, Florida, is hereby created and established in the Unincorporated area of Miami-Dade County.

Section 3. The area or boundaries of this Special Taxing District, generally bounded on the north by Theoretical SW 182 Street, on the East by SW 110 Avenue, on the South by Theoretical SW 182 Lane, and on the West by Theoretical SW 111 Avenue, and located entirely within Commission District 9, are as follows:

Parcel of land lying in Section 31, Township 55 South, Range 40 East, Miami-Dade County, Florida (a.k.a. Mark Estates, Tentative Plat #T-25200); being more particularly described as follows:

The North 325.60 feet, less the South 162.80 feet of the NE1/4 of the SW1/4 of the SW1/4 of the SE1/4, less the East 25.00 feet thereof, in Section 31, Township 55 South, Range 40 East, lying and being in Miami-Dade County, Florida.

The areas and geographical locations of this Special Taxing District are shown on the map or sketch, attached to the accompanying memorandum.

Section 4. The improvements and/or services to be provided in this Special Taxing District will consist of the following:

Maintenance of landscaped swales, medians, common areas, entrance features, and the exterior of any fencing or walls within the Special Taxing District's boundaries abutting public Rights-of-Way, including maintenance of turf, trees, shrubs, irrigation, and utility payments, should any association or community development district (CDD) fail to provide these services. The Special Taxing District will also maintain the private road area if there is a failure to provide maintenance within the private road area as defined in a non-exclusive easement granted to the County and recorded in the Public Records. Services will commence following failure of any association or CDD to provide these services, and upon adoption of the Special Taxing District's multipurpose maintenance preliminary assessment roll. Other maintenance services may be provided in the future as specified in the Special Taxing District's ordinance and amendments thereto.

Section 5. Initially, services will be provided by petitioner. The current estimate of combined costs for the multipurpose maintenance services and operations by the Special Taxing District, if activated, including engineering, administration, billing, collecting and processing for

the first year will be \$16,137.00 (\$0.3324 per assessable square foot) and \$5,362.50 (\$0.1105 per assessable square foot) for the second year. The petitioner is responsible for the estimated administrative costs for the first year in the amount of \$8,722.50. The succeeding years' assessments will be adjusted based on actual costs.

Section 6. The entire cost of the Special Taxing District's improvements and/or services shall be specially assessed. It is hereby declared that said improvements and/or services will be a special benefit to all properties within the Special Taxing District and the total amount of special assessments to be levied as aforesaid will not be in excess of such special benefit.

Section 7. A) Multipurpose Maintenance – If the multipurpose maintenance services are activated, Miami-Dade County, as administrator of this Special Taxing District's maintenance programs, is directed to provide service by the most effective and efficient means available on a yearly basis, as detailed in the Report, which is made a part hereof by reference. If there is a proposed significant change to the level of service to be provided, the Parks, Recreation and Open Spaces Department shall conduct a meeting in the community, inviting all affected Special Taxing District property owners for the purpose of reviewing the Special Taxing District's budget and level of service.

Section 8. A) Multipurpose Maintenance – If the multipurpose maintenance services are activated, the County Mayor or County Mayor's designee is authorized and directed to cause to be made the maintenance and operation of various public improvements to be installed within the Special Taxing District in accordance with the provisions of this Ordinance.

Section 9. In the event that the Special Taxing District is activated, the County Mayor or County Mayor's designee is further directed to cause to be prepared and filed with the Clerk one Preliminary Assessment Roll in accordance with the provisions of section 18-14 of the Code. As

authorized by section 197.3632, Florida Statutes, all special assessments levied and imposed under the provisions of this Ordinance 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 special 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 section 18-14 of the Code, including possible loss of title.

Section 10. A duly certified copy of this Ordinance shall be filed in the Office of the Clerk of the Circuit Court of Miami-Dade County, Florida, and recorded in the appropriate book of records.

Section 11. It is the intention of the Board, and it is hereby ordained that the provisions of this Ordinance shall be excluded from the Code.

Section 12. The provisions of this Ordinance shall become effective 10 days after the date of its enactment, unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

PASSED AND ADOPTED:

Approved by County Attorney as
to form and legal sufficiency:

Prepared by:

Ryan Carlin

Handwritten signature of Ryan Carlin, consisting of a stylized 'RC' with a horizontal line underneath.