

MEMORANDUM

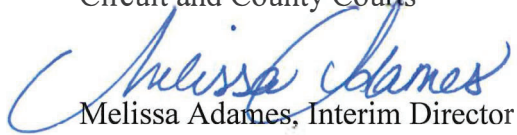
Agenda Item 15(A)(4)

TO: Honorable Chairwoman Audrey M. Edmonson
and Members, Board of County Commissioners

DATE: May 5, 2020

FROM: Honorable Harvey Ruvin, Clerk
Circuit and County Courts

SUBJECT: Resolution Authorizing
Intergovernmental
Cooperation Agreement
with Palm Glades
Community
Development District


Melissa Adames, Interim Director
Clerk of the Board Division

Section 2-70(6) of the Miami-Dade County Code provides that the Property Appraiser may submit resolutions, ordinances, or reports related to his duties to the Clerk of the Board for placement on the next available agenda of the Miami-Dade County Board of County of Commissioners.


Attached for your consideration is a proposed resolution submitted by the Property Appraiser authorizing Intergovernmental Cooperation Agreement with Palm Glades Community Development District.

MA/dmc

Attachment

Date: May 5, 2020

To: Honorable Chairwoman Audrey M. Edmonson
and Members, Board of County Commissioners

From: Pedro J. Garcia, MNAA
Property Appraiser 

Subject: Resolution Authorizing Intergovernmental Cooperation Agreement with Palm Glades
Community Development District
Resolution No. R-460-20

RECOMMENDATION

It is recommended that the Board of County Commissioners (Board) authorize execution of the attached Intergovernmental Cooperation Agreement (Agreement) by and among Miami-Dade County on behalf of the Tax Collector (Collector), Miami-Dade County Office of the Property Appraiser (Appraiser) and the Palm Glades Community Development District (District) to utilize the uniform method for the levy, collection and enforcement of non-ad valorem assessments, as prescribed in Section 197.3632, Florida Statutes.

SCOPE

The District is located within County Commission District 8, represented by Daniella Levine Cava. The District has requested that the Appraiser and Collector include its proposed or adopted non-ad valorem assessments for benefit and maintenance assessments or such other imposed by the District on the notice as specified in Section 200.069, Florida Statutes, and on the combined notice of ad valorem and non-ad valorem assessments provided for in Sections 197.3632 and 197.3635, Florida Statutes.

FISCAL IMPACT/FUNDING SOURCE

The District agrees that the County shall be entitled to retain two percent on the amount of special assessments collected and remitted to cover all the County's associated costs. There is no negative fiscal impact to the County as a result of this Agreement.

TRACK RECORD/MONITOR

The District agrees that all certified assessment rolls will be maintained and transmitted to the Appraiser and Collector on compatible electronic medium as defined in Section 197.3632(1), Florida Statutes. The Agreement is managed by the Office of the Property Appraiser.

BACKGROUND

In accordance with Sections 197.3632 and 197.3635, Florida Statutes, and the Agreement, the District will charge separate non-ad valorem assessments for benefit and maintenance assessments or such other imposed by the District. The Agreement affords the District the convenience and financial savings of utilizing the TRIM notice and combined tax bill for collection of its non-ad valorem assessments. Use of the ad valorem method for collection of these assessments could result in issuance of tax certificates, tax deeds and the loss of title to the property, if said assessments are not paid by the property owners. The term of this Agreement commences with special assessments collected in 2020 and continues until cancelled by either party.

Attachment



MEMORANDUM
(Revised)

TO: Honorable Chairwoman Audrey M. Edmonson
and Members, Board of County Commissioners

DATE: May 5, 2020

FROM: Abigail Price-Williams
County Attorney

SUBJECT: Agenda Item No. 15(A)(4)

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. 15(A)(4)
5-5-20

RESOLUTION NO. R-460-20

RESOLUTION APPROVING THE INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN PALM GLADES COMMUNITY DEVELOPMENT DISTRICT, MIAMI-DADE COUNTY, AND THE MIAMI-DADE COUNTY OFFICE OF THE PROPERTY APPRAISER IN ACCORDANCE WITH THE UNIFORM METHOD FOR THE LEVY, COLLECTION AND ENFORCEMENT OF NON-AD VALOREM ASSESSMENTS CONTAINED IN SECTIONS 197.3632 AND 197.3635 OF THE FLORIDA STATUTES; AUTHORIZING THE COUNTY MAYOR OR DESIGNEE TO EXECUTE SAME AND EXERCISE PROVISIONS CONTAINED THEREIN, INCLUDING CANCELLATION

WHEREAS, the Palm Glades Community Development District (“the District”) has adopted a resolution, numbered 2020-05, attached hereto as Exhibit A, setting forth the District’s intent to use the uniform method for the levy and collection of certain non-ad valorem assessments; and

WHEREAS, prior to the public hearing at which Resolution 2020-05 was adopted, the District published notice of its intent to consider utilization of the uniform method of levy, collection and enforcement of non-ad valorem assessment, as demonstrated by Exhibit B; and

WHEREAS, the District wishes to enter into an agreement with the Miami-Dade County Office of the Property Appraiser (the “Property Appraiser”) and Miami-Dade County (the “County”), in substantially the form attached hereto as Exhibit C, to collect these non-ad valorem assessments by placing them on the TRIM notice and tax bill; and

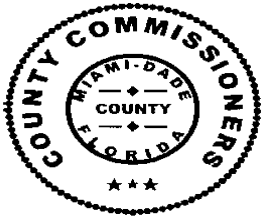
WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that, in accordance with sections 197.3632 and 197.3635 of the Florida Statutes, the uniform method for the levy, collection and enforcement of non-ad valorem assessments, this Board hereby approves the attached intergovernmental cooperation agreement between the District, the County, and the Property Appraiser to provide services to the District (“Agreement”). This Board hereby further authorizes the Mayor or designee to execute the Agreement on behalf of the County, in substantially the form attached hereto, and to exercise the provisions contained therein, including cancellation.

The foregoing resolution was offered by Commissioner **Audrey M. Edmonson** , who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

Audrey M. Edmonson, Chairwoman	aye		
Rebeca Sosa, Vice Chairwoman	aye		
Esteban L. Bovo, Jr.	absent	Daniella Levine Cava	aye
Jose “Pepe” Diaz	aye	Sally A. Heyman	aye
Eileen Higgins	aye	Barbara J. Jordan	aye
Joe A. Martinez	aye	Jean Monestime	aye
Dennis C. Moss	aye	Sen. Javier D. Souto	aye
Xavier L. Suarez	aye		

The Chairperson thereupon declared this resolution duly passed and adopted this 5th day of May, 2020. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the Board.



MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: **Melissa Adames**
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

Jorge Martinez-Esteve

A handwritten signature in black ink, appearing to be "Jorge Martinez-Esteve", written over a horizontal line.

RESOLUTION 2020-05

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PALM GLADES COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE AND AUTHORIZING THE USE OF THE UNIFORM METHOD OF LEVYING, COLLECTING AND ENFORCING NON-AD VALOREM ASSESSMENTS OVER REAL PROPERTY WITHIN THE EXPANSION AREA OF THE DISTRICT'S JURISDICTIONAL BOUNDARIES, WHICH MAY BE OR HAVE BEEN LEVIED BY THE DISTRICT IN ACCORDANCE WITH THE PROVISIONS OF SECTION 197.3632, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Palm Glades Community Development District (the "District") was established pursuant to the provisions of Chapter 190, Florida Statutes, and Miami-Dade County Ordinance No. 05-181; and

WHEREAS, Miami-Dade County Ordinance No. 19-99 expanded the boundaries of the District include certain real property referred to as the "Expansion Area"; and

WHEREAS, Chapter 190, Florida Statutes authorizes the District to levy certain non-ad valorem special assessments, which include benefit and maintenance assessments, and further authorizes the Board to levy special assessments pursuant to Chapter 170 Florida Statutes for the acquisition, construction or reconstruction of assessable improvements authorized by Chapter 190, Florida Statutes; and

WHEREAS, the above referenced assessments are considered to be non-ad valorem in nature, and therefore, are subject to the provisions of Section 197.3632 Florida Statutes, in which State of Florida, through its legislature, has provided a Uniform Method for the Levying, Collection, and Enforcement of such non-ad valorem assessments (the "Uniform Method"); and

WHEREAS, pursuant to Section 197.3632 Florida Statutes, the District has caused notice of a public hearing to be advertised weekly in a newspaper of general circulation within Miami-Dade County for four consecutive weeks preceding said hearing; and

WHEREAS, the District Board of Supervisors has determined that it is in the best interests of the District, its residents and landowners within the District, to elect to use the Uniform Method.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PALM GLADES COMMUNITY DEVELOPMENT DISTRICT, THAT:

1. The above recitals are hereby incorporated into and adopted a part of this Resolution.

2. The District, upon conducting its public hearing as required by Section 197.3632 Florida Statutes, hereby expresses its intent to use and authorizes the use of the Uniform Method of levying, collecting, and enforcing its non-ad valorem benefit and maintenance assessments or such other assessments imposed by the District on assessable lands within the expanded area of the District as provided in Chapters 170 and 190, Florida Statutes, which may be levied by the District pursuant to the provisions of Chapter 170, Florida Statutes, or annually pursuant to the provisions of Chapter 190, Florida Statutes, for the purpose of paying principal and interest on its bonded indebtedness, the cost of operating and maintaining its assessable improvements within the boundaries of the Expansion Area of the District as described in the attached legal description attached hereto and made a part of this Resolution as Exhibit "A," and such other lawful purposes which the District is empowered to provide as authorized by law. Said assessments and the District's use of the Uniform Method may continue for more than one year.

3. This Resolution shall become effective upon its adoption, and the District's Secretary is authorized to provide the Property Appraiser and Tax Collector of Miami-Dade County and the Department of Revenue of the State of Florida with a copy of this Resolution on or before March 10, 2020.

THIS RESOLUTION WAS PASSED AND ADOPTED THIS 14TH DAY OF JANUARY 2020.

ATTEST:


Secretary / Assistant Secretary

PALM GLADES COMMUNITY
DEVELOPMENT DISTRICT


Chairman / Vice Chairman

Exhibit A

I. OVERVIEW

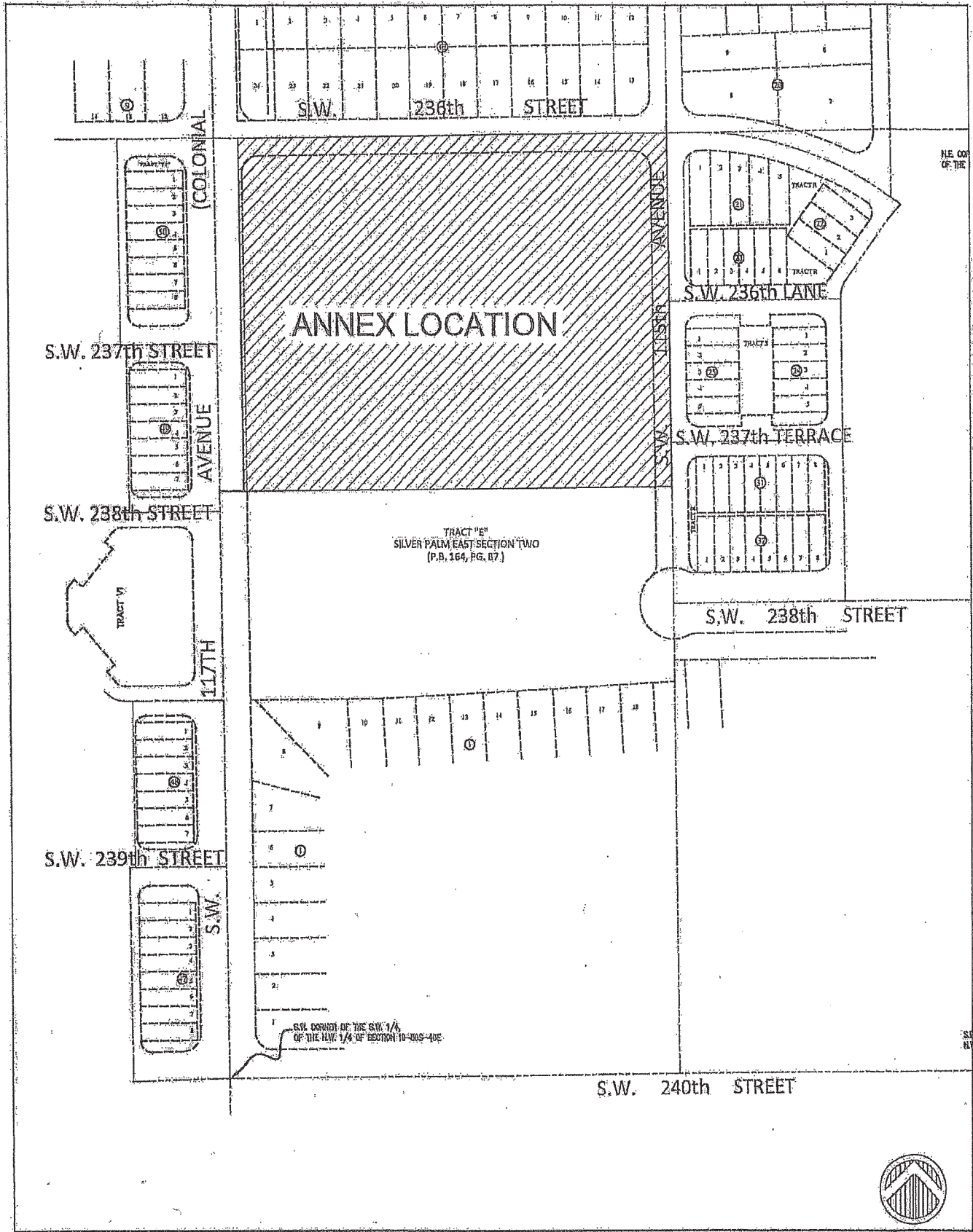
This Supplemental Engineer's Report (the "Report") was prepared by Ford Engineers, Inc., as authorized by the Palm Glades Community Development District, (the "CDD" or the "District"). This Report supplements the previous District Engineering Reports issued on November 21st, 2005, June 16th, 2006, November 19th, 2007, and May 26, 2017.

This Report includes the description and estimated value of public improvements that will be acquired by the District. These improvements will be located on a 7.19-acre parcel of land (the "Annex") within the current District boundary and will be integrated into the overall system of improvements of the District. These improvements will serve a residential development comprising 43 single family homes. The Annex is bounded on the west by SW 117th Avenue, on the north by SW 236th Street, on the east by SW 115th Avenue, and on the south by the Palm Glades CDD Clubhouse (see Exhibits A and B). These improvements will be completed by Lennar Homes, LLC, the developer of the Annex (the "Developer") and will be acquired by the CDD with proceeds of debt issued by the CDD at the lower of cost or fair market value. The Annex Improvements will be constructed in one phase.


II. DESCRIPTION OF ANNEX IMPROVEMENTS

The proposed Annex Improvements will generally consist of the following:

1. Storm Water Management System (including Earthwork)
2. Sanitary Sewer System (including Impact Fees)
3. Water Distribution System (including Impact Fees)
4. Roadway / Public Right-of-Way Improvements (including Impact Fees)
5. Miscellaneous – Civil Engineering, Surveying, Inspections, Planning, Design, Permitting and Fees, Insurance, Appraisals, Legal, Administrative and Project Management



FORD ENGINEERS, INC.
 1950 N.W. 94th AVENUE, 2nd FLOOR.
 DORAL, FLORIDA 33172
 PH. (305) 477-6472
 FAX (305) 470-2805

PROJECT: PALM GLADES CDD (ANNEX)		 A
SHEET NAME: LOCATION EXHIBIT		
PREPARED FOR: PALM GLADES CDD		
MIAMI-DADE COUNTY, FL		
PROJECT No: 06-061	DATE: 2-20-19	SCALE: 1" = 120'

MIAMI DAILY BUSINESS REVIEW

Published Daily except Saturday, Sunday and
Legal Holidays
Miami, Miami-Dade County, Florida.

STATE OF FLORIDA
COUNTY OF MIAMI-DADE:

Before the undersigned authority personally appeared GUILLERMO GARCIA, who on oath says that he or she is the DIRECTOR OF OPERATIONS, Legal Notices of the Miami Daily Business Review /aka/ Miami Review, a daily (except Saturday, Sunday and Legal Holidays) newspaper, published at Miami in Miami-Dade County, Florida; that the attached copy of advertisement, being a Legal Advertisement of Notice in the matter of

PALM GLADES COMMUNITY DEVELOPMENT DISTRICT-
INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF
NON AD VALOREM ASSESSMENTS - JAN. 14, 2020

In the XXXX Court,
was published in said newspaper in the issues of

12/16/2019, 12/23/2019, 12/30/2019, 01/06/2020

Affiant further says that the said Miami Daily Business Review is a newspaper published at Miami in said Miami-Dade County, Florida; and that the said newspaper has heretofore been continuously published in said Miami-Dade County, Florida each day (except Saturday, Sunday and Legal Holidays) and has been entered as second class mail matter at the post office in Miami in said Miami-Dade County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

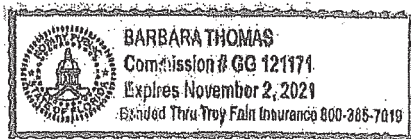
Guillermo Garcia

Sworn to and subscribed before me this
6 day of JANUARY, A.D. 2020:

Barbara Thomas

(SEAL)

GUILLERMO GARCIA personally known to me



**NOTICE BY THE PALM GLADES COMMUNITY
DEVELOPMENT DISTRICT OF THE
DISTRICT'S INTENT TO USE THE UNIFORM
METHOD OF COLLECTION OF
NON AD VALOREM ASSESSMENTS**

Notice is hereby given that the Palm Glades Community Development District intends to use the uniform method of collecting non-ad valorem assessments to be levied by the District pursuant to Section 197.3692, Florida Statutes. The Board of Supervisors of the District will conduct a public hearing on January 14, 2020 at 8:30 PM at the Silver Palms By Lanner Clubhouse Silver Palms, 23770 SW 116, Avenue, Miami, FL 33092.

The purpose of the public hearing is to consider the adoption of a resolution authorizing the District to use the uniform method of collecting non-ad valorem assessments to be levied by the District, pursuant to Section 197.3692, Florida Statutes.

The District may levy non-ad valorem assessments for the purpose(s) of constructing, acquiring, making, maintaining, operating, and equipping infrastructure improvements to serve the District including, but not limited to, drainage facilities, transportation improvements, water and sewer facilities, and recreation improvements and facilities, and any other lawful projects or services of the District. The District intends to use the uniform method of collection for a period of more than one year.

The District's non ad valorem assessment(s) shall be subject to the same discounts and penalties and the issuance and sale of tax certificates and tax deeds for non-payment as ad valorem taxes. The non-payment of said non ad valorem assessments will subject the property to the potential loss of title. Interested parties may appear at the public hearing to be heard regarding the use of the uniform ad valorem method of collecting such non ad valorem assessments.

The public hearing may be continued to a date, time, and place to be specified on the record at the hearing. If any person decides to appeal any decision made with respect to any matter considered at this public hearing such person will need a record of proceedings, and for such purpose such person may need to ensure that a verbatim record of the proceedings is made at their own expense and that such record includes the testimony and evidence on which the appeal is based.

One or two Supervisors may participate in the public hearing by speaker telephone as long as a quorum is present at the location.
Juliana Duque
Manager

12/16-23-30 1/8

19 01/000443842M

**INTERGOVERNMENTAL COOPERATION AGREEMENT
BY AND AMONG
MIAMI-DADE COUNTY PROPERTY APPRAISER
AND
MIAMI-DADE COUNTY TAX COLLECTOR
AND
PALM GLADES COMMUNITY DEVELOPMENT DISTRICT**

THIS INTERGOVERNMENTAL COOPERATION AGREEMENT (the "Agreement") is made and entered into as of the ____ day of _____, 2020, by and among Miami-Dade County Office of the Property Appraiser (hereinafter referred to as "Property Appraiser"), Florida, Miami-Dade County on behalf of the Tax Collector (hereinafter referred to as "Tax Collector"), Florida, and the Palm Glades Community Development District (hereinafter referred to as "District"), Florida.

WITNESSETH

WHEREAS, the District intends to adopt non-ad valorem assessments for collecting its benefit and maintenance assessments or such other assessments imposed by the District ("Non-Ad Valorem Assessments"); and

WHEREAS, the District intends to utilize the uniform method of collection, as outlined in Sections 197.3632 and 197.3635 of the Florida Statutes, for collection of its Non-Ad Valorem Assessments; and

WHEREAS, the District has requested that the Property Appraiser include the District's proposed or adopted Non-Ad Valorem Assessments for the District on the Notice of Proposed Property Taxes as specified in Section 200.069, Florida Statutes ("TRIM Notice"); and

WHEREAS, the District has requested the Tax Collector include the District's adopted Non-Ad Valorem Assessments on the Combined Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments in accordance with Section 197.3635, Florida Statutes ("Tax Bill"); and

WHEREAS, the District, the Tax Collector, and the Property Appraiser must enter into a written agreement evidencing the Tax Collector's and the Property Appraiser's agreement to place the District's Non-Ad Valorem Assessments on the TRIM Notice and Tax Bill; and

WHEREAS, pursuant to Rule 12D18.001 of the Florida Administrative Code, and *Escambia County v. Bell*, 717 So. 2d 85 (Fla. 1st DCA 1998), it is the duty of the District to determine, under law, whether the Non Ad-Valorem Assessments are constitutional and may be collected as a lien; the duties of the Property Appraiser and Tax Collector under section 197.3632 of the Florida Statutes are ministerial and shall not be construed to authorize the levy of the Non Ad-Valorem Assessments; and

WHEREAS, the District represents that it has duly complied with the notice provisions and adopted Resolution No. 2020-05 in compliance with Section 197.3632 Florida Statutes, so as to entitle the District to elect the non-ad valorem method of collection, and the Tax Collector and Property Appraiser have relied on these representations,

NOW THEREFORE, for good and valuable consideration, and intending to be legally bound hereby, the Tax Collector, the Property Appraiser, and the District agree as follows:

1. The District's request to place its Non-Ad Valorem Assessments TRIM Notice is granted by the Property Appraiser, subject to the District's compliance with the terms of this Agreement.
2. The District's request to place its Non-Ad Valorem Assessments on the Tax Bill is granted by the Tax Collector, subject to the District's compliance with the terms of this Agreement.

3. The District agrees to the following requirements in order to place its Non-Ad Valorem Assessments on the TRIM Notice and Tax Bill:
 - A. The Non-Ad Valorem Assessments will be assessed yearly against all eligible properties within the District, and the District shall never have attempted to collect the Non-Ad Valorem Assessments prior year assessments.
 - B. No later than **July 9th** of the current year the following should be provided to the Property Appraiser:
 - i. The final files for the TRIM Notice.
 - ii. The description of "Purpose of Assessment" as it would appear on the TRIM Notice.
 - iii. The District's contact name and phone number used to address questions regarding the assessment.
 - C. No later than **August 1st** of the current year an insert describing the Non Ad-Valorem Assessments to be included with the mailing of the TRIM Notice. A sample must be provided to the Property Appraiser for approval prior to August 1st.
 - D. No later than **September 15th** of the current year the final roll reflecting the Non-Ad Valorem Assessments that are to appear on the Tax Bill must be submitted to the Property Appraiser and the Tax Collector.
4. The District agrees that the Tax Collector shall be entitled to retain the actual costs of collection, or two percent (2%), on the amount of special assessments collected and remitted.
5. This Agreement shall not take effect until the District is in full compliance with all local zoning, land use, and other applicable regulations.
6. **Duration of this Agreement.** Subject to the limitation of paragraph 5 above, this Agreement shall take effect upon signing and shall extend to the collection of

special assessments for each fiscal year thereafter, until cancelled by any Party pursuant to paragraph 11 herein.

7. **Severability of the Provisions in this Agreement.** The provisions of this Agreement are intended to be severable. If any provision of this Agreement shall be held to be invalid or unenforceable in whole or in part, such provision shall be ineffective to the extent of such invalidity or unenforceability without in any manner affecting the validity or enforceability of the remaining provisions of this Agreement.
8. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida.
9. **Amendments or Modifications of this Agreement.** It is anticipated by the Parties that the terms and conditions of this Agreement will be periodically amended or modified. Such amendments or modifications must be in writing and must be duly executed by all Parties to this Agreement.
10. **Indemnification and Hold Harmless.** The District shall indemnify and hold harmless, to the extent permitted by Florida law, the Property Appraiser, Tax Collector and their respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser, Tax Collector or their respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the District or its employees, agents, servants, partners principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature

in the name of the Property Appraiser or Tax Collector where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

11. **Cancellation.** This Agreement may be cancelled by any Party upon thirty (30) days written notice to the other Parties.
12. **Intent to be Legally Bound.** By signing this Agreement, the Parties hereto confirm and state that they have carefully read the Agreement, that they know the contents thereof, that they fully expect to carry out each and every provision, and that they intend to be legally bound by the rights and obligations set forth herein.
13. **Headings.** The headings for each paragraph in this Agreement are for the purposes of reference only and shall not limit or otherwise affect the meaning of any provision.
14. **Complete Agreement.** This document shall represent the complete Agreement of the Parties.

IN WITNESS WHEREOF, the Parties hereto execute this Agreement, and they affirm that they have the power to do so on behalf of the District, the Tax Collector, and the Property Appraiser.

ATTEST:

By:

District

Secretary

PALM GLADES COMMUNITY
DEVELOPMENT DISTRICT

By:

District

Chairman

Chairman

MIAMI-DADE COUNTY, FLORIDA
PROPERTY APPRAISER

By: _____
Pedro J. Garcia
Property Appraiser

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF COUNTY
COMMISSIONERS

ATTEST:

By: _____
Harvey Ruvlin
County Clerk

By: _____
Carlos A. Gimenez
Miami- Dade County Mayor

Approved as to legal sufficiency for Miami-Dade County and the Office of the Property Appraiser:

By: _____
Assistant County Attorney