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CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

Memorandum

(Public Hearing 7-21-20)

Date: July 8, 2020

Agenda Item No. 5(I)

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

From: Carlos A. Gimenez, Mayor

Ordinance No. 20-73

Subject: Ordinance Approving, Adopting and Ratifying Additional Special Taxing District Rates Remaining Flat for Street Lighting and Multipurpose Maintenance Special Taxing Districts

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Recommendation

It is recommended that the Board of County Commissioners (Board) approve the attached Ordinance pertaining to the proposed FY 2020-21 assessment rates for the active Street Lighting, and Multipurpose Maintenance Special Taxing Districts (Districts) listed in Exhibit A, attached hereto. All lots and parcels within the districts are unique due to their geographical boundaries, affected property owners, and level of service. Approval of this Ordinance is required to continue providing services for all lots and parcels. Of the total 1,001 active Special Taxing Districts, rates for 769 districts are decreasing or remaining flat. This Board has already considered 762 of those districts. The attached Ordinance relates to the rates for an additional seven districts that are remaining flat, as reflected in Exhibit A. 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. Therefore, it is hereby recommended that the proposed rates being assessed in Exhibit A, which remain at the same levels as in FY 2019-20, be approved and adopted.

Scope

These proposed FY 2020-21 assessment rates are for seven Districts remaining flat within Commission District 1, represented by County Commissioner Barbara J. Jordan, Commission District 8, represented by County Commissioner Daniella Levine Cava, Commission District 10, represented by County Commissioner Javier D. Soto, Commission District 11, represented by County Commissioner Joe A. Martinez, and Commission District 13, represented by County Commissioner Esteban L. Bovo Jr.

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 assessment for these seven additional Districts with rates remaining flat is $454,281.00 (Exhibit A). The total combined assessment for all districts with rates decreasing or remaining flat, including those already considered by the Board, is now $21,201,718.00. These Street Lighting and Multipurpose Maintenance Districts are composed of 1,720 folios. 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 District on a yearly basis must be paid on 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 the current level of services.

Social Equity Statement
If approved, property owners within the affected Special Taxing Districts will have a flat rate 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 Lorena Guerra-Macias, Chief of the Special Assessment Districts Division (Division) with PROS, and the financials are overseen by Christina Salinas Cotter, Assistant Director, PROS.

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 for the legal framework of Special Taxing Districts. The County categorizes such improvements and services as follows:

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

The County is currently responsible for the management and operation of 1,001 active Special Taxing Districts, which are comprised of 261,040 folios. Of these districts, 853 are Street Lighting Districts, 25 are Security Guard Districts, 121 are Multipurpose Maintenance Districts, and 2 are Capital Improvement/Road Maintenance Districts. In summary, if approved, a total of 81.77% of the folios within active districts (213,455 folios) will have decreasing or flat rates for FY 2020-21. 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.

Because these non-ad valorem assessments are being collected for more than one year, and because the rates have not been increased, notice of these assessments will be provided to taxpayers by including the assessments in the Property Appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments, pursuant to section 197.3632(6), Florida Statutes.

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 2018 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.

The following are highlights of the progress resulting from the implementation of continuous improvements within the Division:

1. Transfers to Municipalities: Currently, the Division is in process of transferring to the City of Miami Gardens, 25 street lighting and one multipurpose maintenance districts within its municipal boundaries. In addition, two guard districts are being transferred to the City of Miami Beach to take effect October 1, 2020.
2. Legislative Items: In March 2019, Ordinance No. 19-22 was passed to allow for the conversion of outdated and/or obsolete lighting systems to the nearest equivalent Light-Emitting Diode (LED) technology. As a result of new technology, better street lighting services are now available via LED streetlights, which will provide for increased roadway illumination and reduced energy consumption, thereby enhancing the benefit to, and the safety of, properties served by such street lighting services. As of today, out of a total of 39,945 streetlights operated by Special Taxing Districts, 20,335 or 51% streetlights have been converted to LED throughout the County. The conversion of 55 districts included as part of phase 1 of the project has contributed savings to 44 districts or 80% of all the districts included in phase 1, which districts were included in the flat and decreasing item.
3. Communications and Outreach: During FY 2019-20, the Division started conducting town hall meetings to inform and answer resident concerns prior to the passage of new Special Taxing Districts non-ad valorem assessment rates. Additionally, the Division updated the Division website in order to provide more information online.
4. Process Improvements: Since FY 2018-19, several initiatives have been undertaken to improve and streamline operations. For example, the Division employees have been tracking their time through an automated system that more precisely accounts for administrative costs. Recently, the Division has been reviewing the budget and streetlighting district implementation processes to identify areas for streamlining and efficiencies. Finally, the Division has been working with ITD to automate the rate setting process. This will allow for the budgets to be finalized earlier in the year and allow for more time to review. This endeavor is projected to be fully operational for the FY 2021-22 budget process.

Lastly, it is important to note that these Street Lighting and Multipurpose Maintenance Districts were able to remain flat by cancelling scheduled projects and adjusting reserves. As such, projects postponed during FY 2020-21 will have to be accounted for during the FY 2021-22 budget cycle. For example, in the Multipurpose Maintenance Districts, a bike-path repair project and purchase of necessary maintenance equipment were deferred. As for Street Lighting Districts, reserves necessary for unforeseen expenses/repairs and the stabilization of rates were adjusted. Should the districts experience unforeseen expenses beyond our adjusted budgeted reserves this could lead to an increase in rate that would need to be accounted for during the FY 2021-22 budget cycle. Adjustment of reserves may prevent future rate stabilization efforts until balance is accrued to assist with future utility rate increases. As such, approval of these rates is necessary to maintain the current level of services.

Michael Spring
Senior Advisor

Proposed Fiscal Year 2020-21 Special Taxing Districts Assessment Rates
(Assessement based on front footage)
EXHIBIT A (Lighting Districts with Flat Rates)

District	District Description	FY2019-20 Current Rate	FY 2020-21 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact per Household/Folio
L0392	MILLER'S GLEN SUBDIVISION	1.8896	1.8896	30	3232	$ 6,107.00	$ -
L0956	ETHEREAL SUBDIVISION	2.2583	2.2583	17	1452	$ 3,279.00	$ -
L0963	MUSTANG RANCH	1.8842	1.8842	29	3928	$ 7,401.00	$ -
L1069	BONITA GRAND ESTATES SOUTH	1.4653	1.4653	92	13178	$ 19,310.00	$ -
L1141	PARKVIEW CONDOMINIUMS	2.3804	2.3804	1	1425	$ 3,392.00	$ -

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Proposed Fiscal Year 2020-21 Special Taxing Districts Assessment Rates
(Assessment based on square footage)
EXHIBIT A (Multipurpose Maintenance Districts with Flat Rates)

District	District Description	FY2019-20 Current Rate	FY 2020-21 Proposed Rate	Number of Folios	Front Footage	Value	Avg Impact per Household/Folio
M205	Westwind Lakes	$ 0.0356	$ 0.0356	1381	9314280	$ 331,588.00	$ -
M345	Countryside and First Addition	$ 0.0599	$ 0.0599	170	1389057	$ 83,204.00	$ -

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MEMORANDUM

(Revised)

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

DATE: July 21, 2020

FROM: Abigail Price-Williams County Attorney

SUBJECT: Agenda Item No. 5(I)

Please note any items checked.

_____	**"3-Day Rule" for committees applicable if raised**
_____	**6 weeks required between first reading and public hearing**
_____	**4 weeks notification to municipal officials required prior to public hearing**
_____	**Decreases revenues or increases expenditures without balancing budget**
_____	**Budget required**
_____	**Statement of fiscal impact required**
_____	**Statement of social equity required**
_____	**Ordinance creating a new board requires detailed County Mayor's report for public hearing**
✓	**No committee review**
_____	**Applicable legislation requires more than a majority vote (i.e., 2/3's present ____, 2/3 membership ____, 3/5's ____, unanimous ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) ____, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) ____) to approve**
_____	**Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 5(I)
7-21-20

ORDINANCE NO. 20-73

ORDINANCE APPROVING, ADOPTING AND RATIFYING ADDITIONAL SPECIAL ASSESSMENT DISTRICT RATES FOR CERTAIN SPECIAL TAXING DISTRICTS REMAINING FLAT IN MIAMI-DADE COUNTY, FLORIDA FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; 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 in incorporated herein by reference,

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

Section 1. The annual Special Taxing District rates as reflected in Exhibit A to the accompanying memorandum for street lighting and multipurpose maintenance special taxing districts are approved and made a part hereof. These rates for Special Taxing Districts are hereby levied for the 2020-21 fiscal year.

Section 2. 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 3. 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 4. 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 an override by this Board.

Section 5. 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, Florida.

PASSED AND ADOPTED: July 21, 2020

Approved by County Attorney as
to form and legal sufficiency:

Prepared by:

Daija Page Lifshitz