



MEMORANDUM

Agenda Item No. 15(A)(3)

TO: Honorable Chairman Jose “Pepe” Diaz
and Members, Board of County Commissioners

DATE: May 4, 2021

FROM: Honorable Harvey Ruvin, Clerk
Circuit and County Courts

Melissa Adames, Director
Clerk of the Board Division

SUBJECT: Resolution Authorizing
Intergovernmental
Cooperation Agreement
with the Pine Isle
Community
Development District

Resolution No. R-486-21

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 the Pine Isle Community Development District.

MA/dmc

Attachment

Memorandum



Date: May 4, 2021

To: Honorable Chairman Jose "Pepe" Diaz
and Members, Board of County Commissioners

From: Pedro J. Garcia, MNAA
Property Appraiser 

Subject: Resolution Authorizing Intergovernmental Cooperation Agreement with the Pine Isle
Community Development District

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 Pine Isle 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 9, represented by Commissioner Kionne L. McGhee. The District has requested that the Appraiser and Collector include its proposed or adopted non-ad valorem assessments for the benefit and maintenance of the district on the notice of proposed taxes 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.

Delegation of Authority

This item authorizes the County Mayor or County Mayor's designee to execute the agreement approved by this item on behalf of the Tax Collector, following approval by the County Attorney's Office as to legal sufficiency.

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 because 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 the benefit and maintenance of 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 2021 and continues until cancelled by either party.



MEMORANDUM

(Revised)

TO: Honorable Chairman Jose "Pepe" Diaz
and Members, Board of County Commissioners

DATE: May 4, 2021

FROM: 
Gen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 15(A)(3)

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 Agenda Item No. 15(A)(3)
Veto _____ 5-4-21
Override _____

RESOLUTION NO. R-486-21

RESOLUTION APPROVING THE INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN THE PINE ISLE 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 Pine Isle Community Development District (“the District”) has adopted a resolution, numbered 2020-19, 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 2020-19 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 assessments, 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

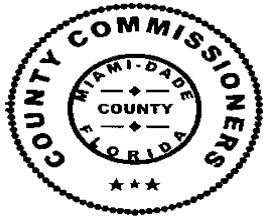
WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference,

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 **Sally A. Heyman** , who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

Jose “Pepe” Diaz, Chairman	aye		
Oliver G. Gilbert, III, Vice-Chairman	aye		
Sen. René García	aye	Keon Hardemon	absent
Sally A. Heyman	aye	Danielle Cohen Higgins	aye
Eileen Higgins	aye	Joe A. Martinez	aye
Kionne L. McGhee	aye	Jean Monestime	aye
Raquel A. Regalado	aye	Rebeca Sosa	aye
Sen. Javier D. Souto	aye		

The Chairperson thereupon declared this resolution duly passed and adopted this 4th day of May, 2021. 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

Melissa Adames

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

RC

Ryan Carlin

EXHIBIT A

PINE ISLE COMMUNITY DEVELOPMENT DISTRICT RESOLUTION

RESOLUTION 2020-19

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PINE ISLE COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING AND ENFORCING NON AD VALOREM ASSESSMENTS WHICH HEREINAFTER MAY BE LEVIED BY THE DISTRICT IN ACCORDANCE WITH THE PROVISIONS OF SECTION 197.3632, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE:

WHEREAS, the Pine Isle Community Development District was established pursuant to the provisions of Chapter 190 Florida Statutes which authorizes the District to levy certain 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 not considered to be 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, collecting and enforcing such non ad valorem assessments; 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;

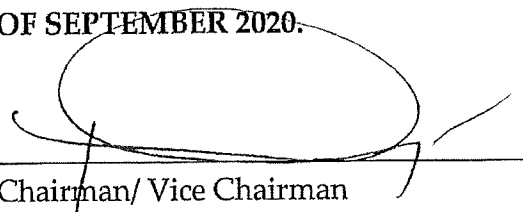
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PINE ISLE COMMUNITY DEVELOPMENT DISTRICT

1. The Pine Isle Community Development District upon conducting its public hearing as required by Section 197.3632 Florida Statutes hereby expresses its intent to use the uniform method of collecting its benefit and maintenance assessments or such other assessments imposed by the District as provided in Chapter 170 and 190 Florida Statutes each of which are non ad valorem assessments which may be levied annually by the District pursuant to the provisions of Chapter 190 Florida Statutes for the purpose of paying principal and interest on its bonded indebtedness and the cost of operating and maintaining its assessable improvements within the boundaries of the District as described in the attached legal description which is made a part of the

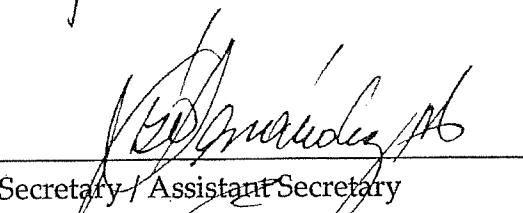
Resolution as Exhibit "A". Said assessments and the District's use of the uniform method of collecting its non ad valorem assessment(s) may continue for more than one year.

2. This Resolution shall become effective upon its passage 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 **January 10, 2021**

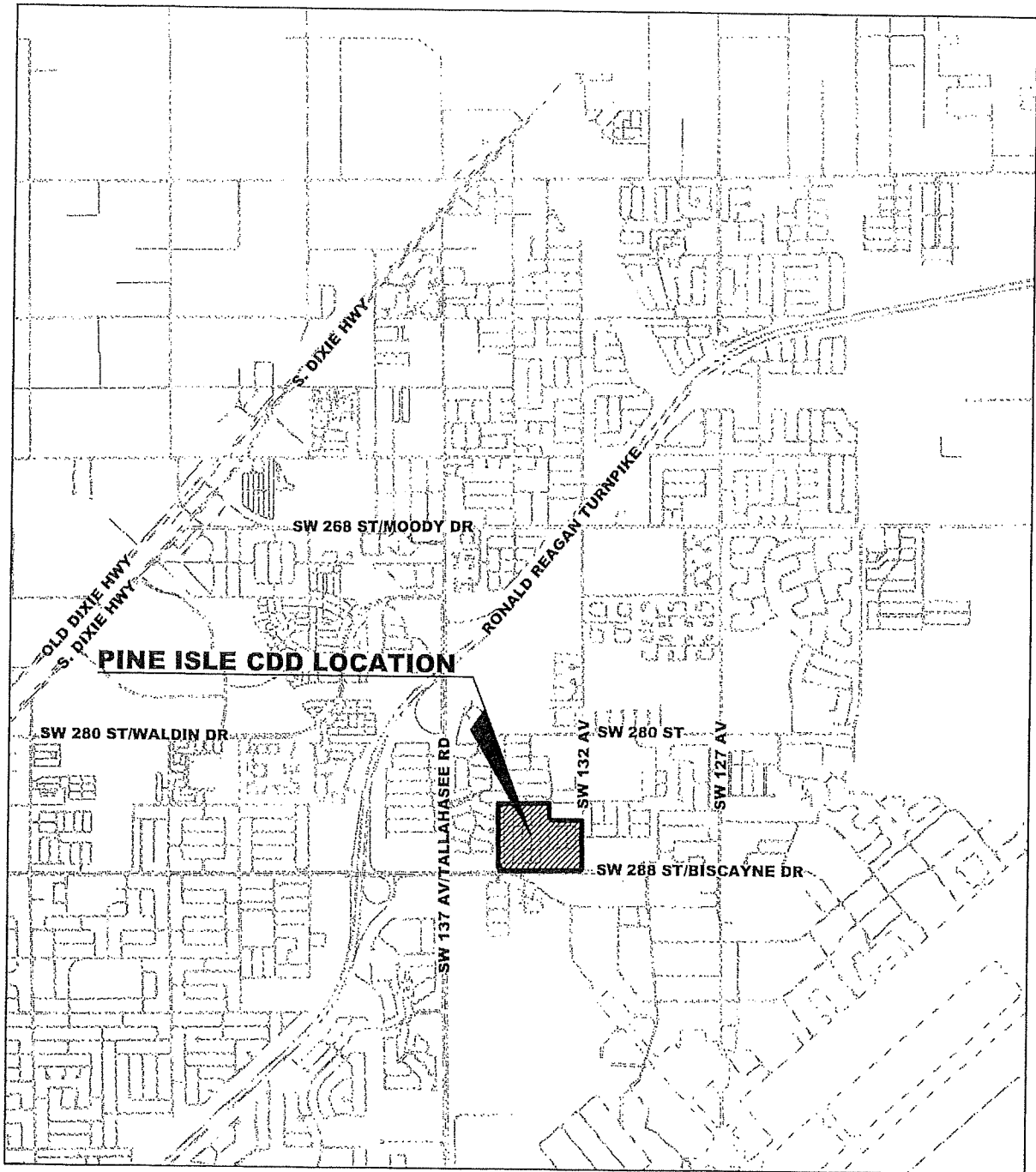
**PASSED AND ADOPTED THIS 18TH DAY
OF SEPTEMBER 2020.**



Chairman/ Vice Chairman



Secretary / Assistant Secretary



ALVAREZ ENGINEERS, INC.

**PINE ISLE CDD
LOCATION MAP**

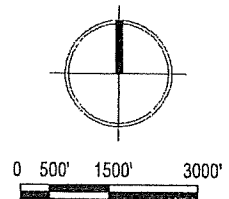


EXHIBIT 1

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EXHIBIT B

PINE ISLE COMMUNITY DEVELOPMENT DISTRICT PUBLIC NOTICE

MIAMI DAILY BUSINESS REVIEW

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

STATE OF FLORIDA
COUNTY OF MIAMI-DADE:

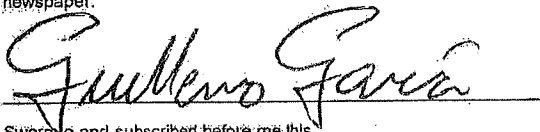
Before the undersigned authority personally appeared GUILLERMO GARCIA, who on oath says that he or she is the DIRECTOR OF OPERATIONS, Legal Notices of the Miami Daily Business Review t/k/a Miami Review, a daily (except Saturday, Sunday and Legal Holidays) newspaper, published at Miami in Miami-Dade County,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

PINE ISLE COMMUNITY DEVELOPMENT DISTRICT - DISTRICT'S
INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF
NON-AD VALOREM ASSESSMENTS - PUBLIC HEARING - SEP.
18, 2020

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

08/18/2020 08/25/2020 09/01/2020 09/08/2020

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.

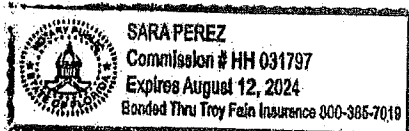


Sworn to and subscribed before me this
6 day of SEPTEMBER, A.D. 2020



(SEAL)

GUILLERMO GARCIA personally known to me



NOTICE BY THE PINE ISLE COMMUNITY DEVELOPMENT DISTRICT OF THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF NON-AD VALOREM ASSESSMENTS

The Pine Isle Community Development District (the "District") intends to use the uniform method of collecting non-ad valorem assessments to be levied by the District pursuant to Section 197.3632 and will hold a public hearing on September 18, 2020 at 10:45 a.m., for the purpose 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 197.3632, Florida Statutes.

It is anticipated that the public hearing will take place at the offices of Lennar Homes, 730 NW 107th Avenue, 3rd Floor, Miami, Florida. In the event that the COVID-19 public health emergency prevents the hearing and meeting from occurring in-person, the District may conduct the public hearing by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to, Executive Orders 20-52, 20-69, 20-112, 20-114, 20-123, 20-139, 20-150 and 20-179 issued by Governor Ron DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, May 8, 2020, May 18, 2020, June 3, 2020, June 23, 2020, and July 29, 2020, and any extensions or supplements thereof, and pursuant to Section 120.54(6)(b)2., Florida Statutes.

While it may be necessary to hold the above referenced public hearing and meeting utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. To that end, anyone wishing to listen to and/or participate in the meeting can do so from a computer, tablet or smartphone at the website <https://global.gbtomeeting.com/join/982897949> or by dialing 1 (224) 501-3412 and Access Code 982-897-949. Participants are strongly encouraged to submit questions and comments to the District Manager's Office at info@gmsst.com or by calling (954) 721-8681 by Noon on the day prior to the scheduled public hearing and meeting to facilitate the Board's consideration of such questions and comments during the meeting. Please check the District's website at <http://www.pineislecdd.com> or contact the District Manager at (954) 721-8681 or info@gmsst.com at least one business day prior to the scheduled public hearing and special meeting for updated meeting location information.

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, stormwater management and control systems, including earthwork and acquisitions of lake tracts relating thereto; water distribution and sanitary sewer system, including related connection charges; roadway improvements, including related impact fees, acquisition of interests in land relating to the foregoing, related thereto and any other lawful projects or services of or provided by the District. The District intends to use the uniform method of collection for a period of more than one year.

All affected property owners have the right to appear at the public hearing and the right to file written objections with the District within twenty (20) days of the publication of this notice, by sending the same to the District offices at 5385 N. Nob Hill Road, Sunrise, Florida 33351 or by email to info@gmsst.com.

Pine Isle Community Development District

The District's non-ad valorem assessment(s) will be collected on the Miami-Dade County tax roll by the tax collector and 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 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.

Luis Hernandez
District Manager

8/18-25 9/1-8

20-04/0000482914M

2/2

EXHIBIT C

PINE ISLE COMMUNITY DEVELOPMENT DISTRICT INTERGOVERNMENTAL
COOPERATION AGREEMENT

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

THIS INTERGOVERNMENTAL COOPERATION AGREEMENT (the "Agreement") is made and entered into as of the ____ day of _____, 2021, 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 Pine Isle 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. 2020-19 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

[Signature]
Secretary

PINE ISLE COMMUNITY
DEVELOPMENT DISTRICT

By: _____

District

[Signature]
Chair

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 Ruvin
County Clerk

By: _____
Daniella Levine Cava
Miami- Dade County Mayor

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

By: _____
Assistant County Attorney