



MEMORANDUM

Agenda Item No. 15(A)(1)

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 City of Coral
Gables

Resolution No. R-484-21

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 City of Coral Gables.

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

A blue ink signature of Pedro J. Garcia, MNAA, written over the name.

Subject: Resolution Authorizing Intergovernmental Cooperation Agreement with the City of Coral Gables

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 City of Coral Gables 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 City is located within County Commission District 6, which is represented by Rebeca Sosa as well as District 7 which is represented by Raquel A. Regalado. The City has requested that the Appraiser and Collector include its proposed or adopted non-ad valorem assessments for provision of streetlighting services within the Cocoplum Phase I Taxing 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 City agrees that the County shall be entitled to retain two percent on the amount of special assessments collected and remitted to cover all of the County's associated costs. There is no negative fiscal impact to the County because of this Agreement.

Track Record/Monitor

The City 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 City will charge separate non-ad valorem assessments for provision of streetlighting services within the Cocoplum Taxing District. The Agreement affords the City 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)(1)

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)(1)
Veto _____ 5-4-21
Override _____

RESOLUTION NO. _____ R-484-21

RESOLUTION APPROVING THE INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN THE CITY OF CORAL GABLES, 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 City of Coral Gables (“the City”) has adopted a resolution, numbered 2020-255, attached hereto as Exhibit A, setting forth the City’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 2020-255 was adopted, the City 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 City 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

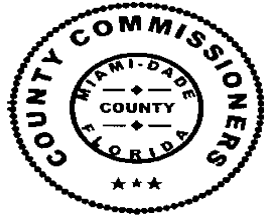
WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference,

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 City, the County, and the Property Appraiser to provide services to the City (“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

By: **Melissa Adames**
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

RC

Ryan Carlin

EXHIBIT A

CITY OF CORAL GABLES RESOLUTION

CITY OF CORAL GABLES, FLORIDA

RESOLUTION NO. 2020-255

A RESOLUTION OF THE CITY COMMISSION ELECTING TO USE THE UNIFORM METHOD OF COLLECTING NON-AD VALOREM SPECIAL ASSESSMENTS LEVIED WITHIN THE INCORPORATED AREA OF THE CITY; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Coral Gables, Florida (the "City") is contemplating the imposition of special assessments for the provision of streetlighting services, facilities and programs in the Cocoplum Phase I Special Taxing District; and

WHEREAS, the City intends to use the uniform method for collecting non-ad valorem special assessments for the cost of providing streetlighting services, facilities and programs to property within the incorporated area of the City as authorized by section 197.3632, Florida Statutes, as amended, because this method will allow such special assessments to be collected annually commencing in November 2021, in the same manner as provided for ad valorem taxes; and

WHEREAS, the City held a duly advertised public hearing prior to the adoption of this Resolution, proof of publication of such hearing being attached hereto as **Exhibit A**;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF CORAL GABLES:

SECTION 1. The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution upon adoption hereof.

SECTION 2. Commencing with the Fiscal Year beginning on October 1, 2021 and continuing until discontinued by the City, and with the tax statement mailed for such Fiscal Year, the City intends to use the uniform method of collecting non-ad valorem assessments authorized in section 197.3632, Florida Statutes, as amended, for collecting non-ad valorem assessments for the cost of streetlighting services, facilities and programs within the Cocoplum Phase I Special Taxing District. Such non-ad valorem assessments shall be levied within the incorporated area of the City. A legal description of such area subject to the assessment is attached hereto as Exhibit B and incorporated by reference.

SECTION 3. The City hereby determines that the levy of the assessments is needed to fund the cost of streetlighting services, facilities and programs in the Cocoplum Phase I Special Taxing District within the incorporated area of the City.

SECTION 4. Upon adoption, the City Clerk is hereby directed to send a copy of this Resolution by United States mail to the Florida Department of Revenue, the Miami Dade County Tax Collector, and the Miami Dade County Property Appraiser by January 10, 2021.

SECTION 5. This Resolution shall become effective upon the date of its passage and adoption herein.

PASSED AND ADOPTED THIS TENTH DAY OF NOVEMBER, A.D., 2020.

(Moved: Lago / Seconded: Mena)

(Yeas: Lago, Mena, Fors, Jr., Keon, Valdes-Fauli)

(Unanimous: 5-0 Vote)

(Agenda Item: I-2)

APPROVED:

RAUL VALDES-FAULI
MAYOR

ATTEST:


BILLY Y. URQUIA
CITY CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:


MIRIAM SOLER RAMOS
CITY ATTORNEY

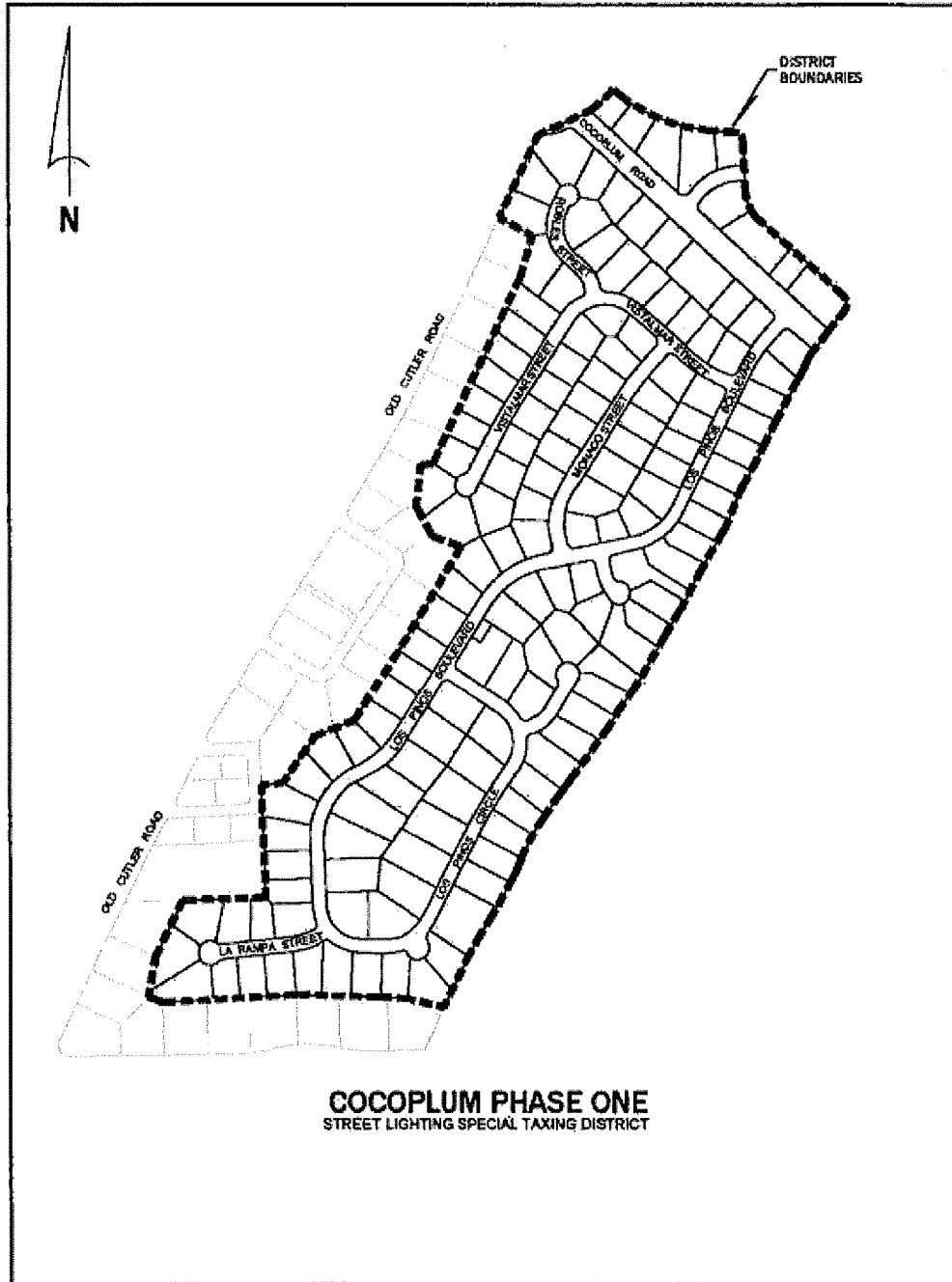


EXHIBIT B

CITY OF CORAL GABLES 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 f/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

CITY OF CORAL GABLES - INTENT TO USE UNIFORM
METHOD OF COLLECTING NON-AD VALOREM
ASSESSMENTS - COCOPLUM PHASE I SPECIAL TAXING
DISTRICT

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

10/16/2020

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.

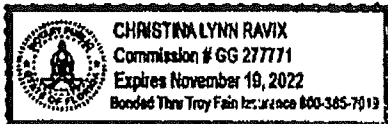
Guillermo Garcia

Sworn to and subscribed before me this
16 day of OCTOBER, A.D. 2020

C. R. R. R.

(SEAL)

GUILLERMO GARCIA personally known to me



NOTICE OF INTENT TO USE UNIFORM METHOD OF COLLECTING NON-AD VALOREM ASSESSMENTS

The City of Coral Gables, Florida (the "City") hereby provides notice, pursuant to section 197.3632(3)(a), Florida Statutes, of its intent to use the uniform method of collecting non-ad valorem special assessments to be levied within the incorporated area of the City, for the cost of providing street lighting services, facilities, and programs within the Cocoplum Phase I Special Taxing District commencing with the Fiscal Year beginning on October 1, 2021 and continuing until discontinued by the City. The City will consider the adoption of a resolution electing to use the uniform method of collecting such assessments authorized by section 197.3632, Florida Statutes, at a public hearing to be held at 9:00 a.m. on November 10, 2020 in the Commission Chambers, 405 Biltmore Way, Coral Gables, Florida. Such resolution will state the need for the levy and will contain a legal description of the boundaries of the real property subject to the levy. Copies of the proposed form of resolution, which contains the legal description of the real property subject to the levy, are on file at the City Manager's office in City Hall, located at 405 Biltmore Way, Coral Gables, Florida. All interested persons are invited to attend.

In the event any person decides to appeal any decision by the City with respect to any matter relating to the consideration of the resolution at the above-referenced public hearing, a record of the proceeding may be needed and in such an event, such person may need to ensure that a verbatim record of the public hearing is made, which record includes the testimony and evidence on which the appeal is to be based. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City's ADA Coordinator Raquel Elejabarrieta, Esq., Director of Labor Relations and Risk Management (E-mail: relejabarrieta@coralgables.com, Telephone: 305-722-8688, TTY/TDD: 305-442-1600), at least three (3) business days before the meeting.

DATED this 16th day of October 2020.



Billy Y. Urquiza
City Clerk
20-85/0000494031M

10/16

EXHIBIT C

CITY OF CORAL GABLES INTERGOVERNMENTAL COOPERATION AGREEMENT

**INTERGOVERNMENTAL COOPERATION AGREEMENT
BY AND AMONG
MIAMI-DADE COUNTY PROPERTY APPRAISER
AND
MIAMI –DADE COUNTY TAX COLLECTOR
AND
THE CITY OF CORAL GABLES**

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 City of Coral Gables, Florida (hereinafter referred to as "City"), as the governing body of the Cocoplum Phase I Special Taxing District (hereinafter referred to as "District").

WITNESSETH:

WHEREAS, the City intends to adopt non-ad valorem assessments or special assessments for the cost of providing streetlighting services within the Cocoplum Phase I Special Taxing District, which is located within the City of Coral Gables; and

WHEREAS, the City intends to utilize the uniform method of collection, as outlined in Sections 197.3632 and 197.3635, Florida Statutes, for collecting the above-referenced non-ad valorem special assessments for the aforementioned services; and

WHEREAS, the City has requested that the Property Appraiser include its adopted non-ad valorem assessments for the cost of providing streetlighting services on the Notice of Proposed Property Taxes as specified in Section 200.069, Florida Statutes ("TRIM Notice"); and

WHEREAS, the City has requested that the Tax Collector include its adopted non-ad valorem assessments for the cost of providing streetlighting services on the Combined

Notice of Ad Valorem and Non-Ad Valorem Assessments provided for in Section 197.3635, Florida Statutes; and

WHEREAS, pursuant to Section 197.3632, Florida Statutes, the City, the Property Appraiser, and the Tax Collector must enter into a written agreement evidencing the Property Appraiser's and the Tax Collector's agreement to place the City's herein specified non-ad valorem assessments on the TRIM Notice and tax bill; and

WHEREAS, the City represents that it has duly complied with the Notice provisions and adopted Resolution No. 2020-255 in compliance with the required resolutions set forth in Section 197.3632 Florida Statutes, so as to entitle the City to utilize the non-ad valorem method of collection, and the Tax Collector and Property Appraiser have relied on these representations, and

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

1. The City, Property Appraiser, and Tax Collector shall abide by all statutes, rules and regulations pertaining to the levy and collection of non-ad valorem assessments, including the provisions of sections 197.3632, 197,3635, Florida Statutes, as amended, and any applicable rules duly promulgated by the Department of Revenue.
2. The Property Appraiser agrees to place the City's non-ad valorem assessments for the cost of providing streetlighting services within the District on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments prepared in accordance with Section 200.069, Florida Statutes.
3. The Tax Collector agrees to the City's request to place its adopted non-ad valorem assessments for the cost of providing streetlighting services within

the District on the Combined Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments in accordance with Section 197.3635, Florida Statutes.

4. The City agrees that all certified assessment rolls will be maintained and transmitted to the Property Appraiser and the Tax Collector on compatible electronic medium as defined in Section 197.3632(1), Florida Statutes.
5. The City agrees that, in consideration for services herein agreed to be performed by the Tax Collector, the Tax Collector shall be entitled to retain, in the Tax Collector's sole discretion, the actual costs of collection not to exceed two percent (2%) on the amount of special assessments collected and remitted.
6. **Duration of this Agreement.** This Agreement shall take effect upon signing and shall extend to the collection of special assessments for each fiscal year thereafter until canceled by any party pursuant to Section 10 herein.
7. **Severability of the Provisions in this Agreement.** The provisions in 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. **Terms and Cancellation.** The Term of this Agreement shall commence upon the date first above written and shall run through the end of the calendar year and shall automatically be renewed thereafter, for successive terms, not to exceed one year each. Any party may cancel this Agreement at the end of the term upon written notice to the other parties prior to the end of the term.
11. **Intent to be Legally Bound.** By signing this Agreement, the parties hereto confirm and state that they have carefully read this Agreement, that they know the contents hereof, 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.
12. **Indemnification and Hold Harmless** The City shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of sovereign immunity, 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 City or its employees, agents, servants, partners principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The City 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.

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 City, the Tax Collector, and the Property Appraiser.

(S E A L)



DocuSigned by:

THE CITY OF CORAL GABLES,
FLORIDA

A municipal corporation of the
State of Florida

ATTEST:

By: _____
358417D2EA884FE

Billy Y. Urquiza City Clerk

(name and title)

By: _____
416562E65FC746E...

Peter Iglesias City Manager

(name and title)

MIAMI-DADE COUNTY, FLORIDA
OFFICE OF THE PROPERTY APPRAISER

By: _____
Pedro J. Garcia

Property Appraiser

ATTEST:

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

By: _____
Harvey Ruvin
County Clerk

By: _____
Daniella Levine Cava
Mayor

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

By: _____
Assistant County Attorney