



M E M O R A N D U M

Agenda Item 15(A)(5)

TO: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

DATE: April 16, 2024

FROM: Honorable Juan Fernandez-Barquin
Clerk of the Court and Comptroller

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

Basia Pruna, Director
Clerk of the Board Division

Resolution No. R-343-24

Section 2-70(6) of the Miami-Dade County Code requires the Miami-Dade County Property Appraiser to submit resolutions, ordinances, or reports related to their duties to the Clerk of the Board Division to be placed on the next available meeting agenda of the Board of County Commissioners.

Attached for your consideration is a proposed resolution authorizing the Intergovernmental Cooperation Agreement with City of Coral Gables.

BP/dmc

Attachment

MDC001

Memorandum



Date: April 16, 2024

To: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

From: Pedro J. Garcia, MNAA
Property Appraiser 

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 (City) 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, represented by Commissioner Kevin Marino Cabrera & County Commission District 7, represented by Raquel A. Regalado. The City has requested that the Appraiser and Collector include its proposed or adopted non-ad valorem assessments for Security Guard Services, Facilities, and Programs of the City 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 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 Security Guard Services, Facilities, and Programs of the City. 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 2024 and continues until cancelled by either party.



MEMORANDUM

(Revised)

TO: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

DATE: April 16, 2024

FROM: 
Gen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 15(A)(5)

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)(5)
4-16-24

RESOLUTION NO. R-343-24

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 TO PROVIDE SERVICES TO THE CITY OF CORAL GABLES 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 Resolution No. 2023-340, a copy of which is 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 No. 2023-340 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 attached hereto; 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 **Danielle Cohen Higgins** , who moved its adoption. The motion was seconded by Commissioner **Anthony Rodriguez** and upon being put to a vote, the vote was as follows:

Oliver G. Gilbert, III, Chairman	absent
Anthony Rodríguez, Vice Chairman	aye
Marleine Bastien	aye
Kevin Marino Cabrera	aye
Roberto J. Gonzalez	aye
Danielle Cohen Higgins	aye
Kionne L. McGhee	aye
Micky Steinberg	aye
Juan Carlos Bermudez	aye
Sen. René García	aye
Keon Hardemon	aye
Eileen Higgins	aye
Raquel A. Regalado	aye

The Chairperson thereupon declared this resolution duly passed and adopted this 16th day of April, 2024. 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

JUAN FERNANDEZ-BARQUIN, CLERK

By: Basia Pruna
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

Jorge Martinez-Esteve

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

CITY OF CORAL GABLES, FLORIDA**RESOLUTION NO. 2023-340**

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 neighborhood security guard services, facilities and programs in the Gables by the Sea-Coral Gables 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 neighborhood security guard 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 2024, 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 CITY OF CORAL GABLES, FLORIDA:

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

SECTION 2. Commencing with the Fiscal Year beginning on October 1, 2024, 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 neighborhood security guard services, facilities and programs within the Gables by the Sea-Coral Gables Special Taxing District. Such non-ad valorem assessments shall be levied within the incorporated area of the City constituting the Gables by the Sea-Coral Gables Special Taxing District. 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 neighborhood security guard services, facilities and programs in the Gables by the Sea-Coral Gables 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, 2024.

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

PASSED AND ADOPTED THIS FOURTEENTH DAY OF NOVEMBER, A.D., 2023.

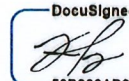
Moved: Anderson / Seconded: Castro)

(Yeas: Castro, Fernandez, Menendez, Anderson, Lago)

(Unanimous: 5-0 Vote)

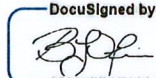
(Agenda Item: H-3)

APPROVED:

DocuSigned by:

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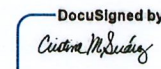
VINCE LAGO
MAYOR

ATTEST:

DocuSigned by:

358417D2FA884FF...

BILLY Y. URQUIA
CITY CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

DocuSigned by:

9A595ED64D304E8...

CRISTINA M. SUÁREZ
CITY ATTORNEY

MIAMI-DADE

**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, of Miami-Dade County, Florida; that the attached copy of advertisement, being a Legal Advertisement of Notice in the matter of

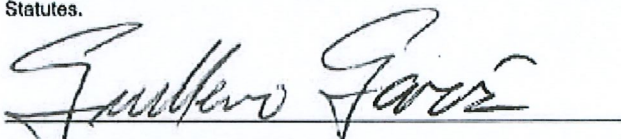
CITY OF CORAL GABLES - INTENT TO USE UNIFORM
METHOD OF COLLECTING NON-AD VALOREM
ASSESSMENTS - GABLES BY THE SEA CORAL GABLES -
SECURITY GUARD SPECIAL TAXING DISTRICT

In the XXXX Court,
was published in a newspaper by print in the issues of Miami
Daily Business Review f/k/a Miami Review on

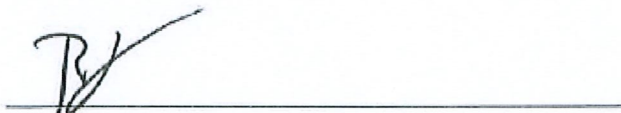
SEE ATTACHED

10/18/2023 10/25/2023 11/01/2023 11/08/2023

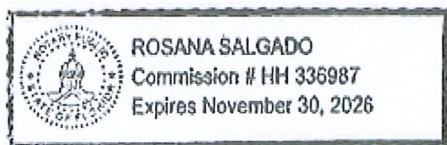
Affiant further says that the newspaper complies with all
legal requirements for publication in chapter 50, Florida
Statutes.



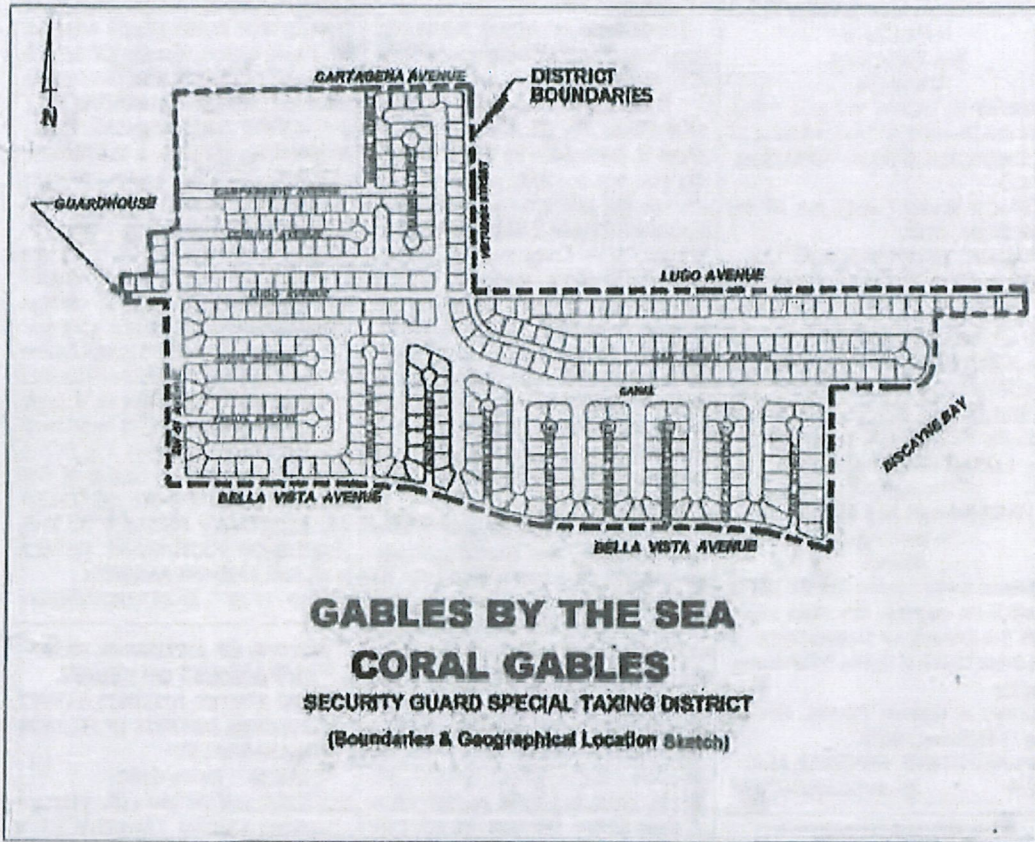
Sworn to and subscribed before me this
8 day of NOVEMBER, A.D. 2023



(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 neighborhood security guard services, facilities, and programs within the Gables by the Sea-Coral Gables Special Taxing District commencing with the Fiscal Year beginning on October 1, 2024 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 14, 2023 in the Commission Chambers, 405 Biltmore Way, Coral Gables, Florida 33134. 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 33134. 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 Human Resources (Email: relejabarrieta@coralgables.com, Telephone: 305-722-8686, TTY/TDD: 305-442- 1600), at least three (3) business days before the meeting. Additional information on the City's procedure to request any accommodation(s) is located on the City's website under the "ADA Notice" tab.

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Gables By The Sea Coral Gables

LEGAL DESCRIPTION

All properties in Portions of Sections 17 and 18, Township 55 South, Range 41 East, Miami-Dade County, Florida; being more particularly described as follows: Lot 7 of "Avocado Land Company", according to the Plat thereof, as recorded in Plat Book 2, Page 44; and all of "Amended Plat of Coral Bay Section A", according to the Plat thereof, as recorded in Plat Book 57, Page 97, less Lots 1 through 5 of Block 1; and all of "Coral Bay Section B", according to the Plat thereof, as recorded in Plat Book 65, Page 115; and all of "Coral Bay Section C", according to the Plat thereof, as recorded in Plat Book 65, Page 147; and Blocks 10 through 14, and Block 30 of "Coral Bay Section D", according to the Plat thereof, as recorded in Plat Book 68, Page 60; and all of "Caravel Estates", according to the Plat thereof, as recorded in Plat Book 89, Page 44; and all of "Amended Plat of a Portion of Coral Bay Section C", according to the Plat thereof, as recorded in Plat Book 94, Page 5; and all of "Guma Subdivision", according to the Plat thereof, as recorded in Plat Book 96, Page 64; and all of "Mar Street Subdivision", according to the Plat thereof, as recorded in Plat Book 127, Page 100.

All of the above-named plats are recorded in the Public Records of Miami-Dade County, Florida.



BILLY Y. URQUIA
CITY CLERK

10/18-25 11/1-8

23-01/0000689014M

3/3

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

THIS INTERGOVERNMENTAL COOPERATION AGREEMENT (the "Agreement") is made and entered into as of the ____ day of _____, 2024, 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").

WITNESSETH:

WHEREAS, the City intends to adopt non-ad valorem assessments or special assessments for the provision of neighborhood security guard services, facilities, and programs within the Gables by the Sea-Coral Gables 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 security guard services, facilities, and programs 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 security guard services, facilities, and programs 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. 2023-340 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 roadway improvements within the City of Coral Gables 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 security guard services, facilities, and programs

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, except for Section 4, 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)

ATTEST:

By: _____

Billy Y. Urquia, City Clerk
(name and title)

CITY OF CORAL GABLES, FLORIDA

A municipal corporation of the
State of Florida

By: _____

Amos Rojas Jr., City Manager
(name and title)

MIAMI-DADE COUNTY, FLORIDA
OFFICE OF THE PROPERTY APPRAISER

By: _____

Pedro J. Garcia
Property Appraiser

MIAMI-DADE COUNTY, FLORIDA

BY ITS BOARD OF COUNTY
COMMISSIONERS

ATTEST:

By: _____
Juan Fernandez-Barquin
County Clerk and Comptroller

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