



M E M O R A N D U M

Agenda Item 15(A)(6)

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 Los Cayos Community
Development District

Basia Pruna, Director
Clerk of the Board Division

Resolution No. R-344-24

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 Los Cayos Community Development District.

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

A blue ink signature of Pedro J. Garcia, written in a cursive style.

Subject: Resolution Authorizing Intergovernmental Cooperation Agreement with Los Cayos
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 Los Cayos 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 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)(6)

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)(6)
4-16-24

RESOLUTION NO. R-344-24

RESOLUTION APPROVING THE INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN THE LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT, MIAMI-DADE COUNTY, AND THE MIAMI-DADE COUNTY OFFICE OF THE PROPERTY APPRAISER TO PROVIDE THE LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT SERVICES 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 COUNTY MAYOR'S DESIGNEE TO EXECUTE SAME AND EXERCISE PROVISIONS CONTAINED THEREIN, INCLUDING CANCELLATION

WHEREAS, the Los Cayos Community Development District ("the District") has adopted Resolution No. 2023-20, a copy of which is 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 No. 2023-20 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 attached hereto; 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 **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", is written over a horizontal line.

RESOLUTION NO. 2023-20

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE USE OF THE UNIFORM METHOD FOR THE LEVY, COLLECTION AND ENFORCEMENT OF NON-AD VALOREM ASSESSMENTS, PERMITTED BY SECTION 197.3632, *FLORIDA STATUTES*; EXPRESSING THE NEED FOR THE LEVY OF NON-AD VALOREM ASSESSMENTS AND SETTING FORTH THE LEGAL DESCRIPTION OF THE REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES THAT MAY OR SHALL BE SUBJECT TO THE LEVY OF DISTRICT NON-AD VALOREM ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Chapter 197, *Florida Statutes*, provides for the usage by the Los Cayos Community Development District (the "District") of a uniform method of levying, collecting and enforcing its non-ad valorem assessments; and

WHEREAS, Chapter 197, *Florida Statutes*, sets forth certain requirements and procedures which have been implemented by the District in order to use said uniform method of levying, collecting and enforcing its 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 St. Lucie County, Florida for four (4) consecutive weeks prior to such hearing; and

WHEREAS, the Board of Supervisors (the "Board") of the District, have determined that it is in the best interest of the District, for the District, to elect to use the uniform method for levying, collecting and enforcing non-ad valorem assessments as provided in Section 197.3632, *Florida Statutes*.

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

1. The above recitals are hereby incorporated and adopted as the findings of fact of the Board.
2. That the uniform method for levying, collecting and enforcing non-ad valorem assessments as authorized by Section 197.3632, *Florida Statutes*, is hereby adopted for usage by the District.
3. That non-ad valorem assessments will in the future be required to be assessed and levied by the District in order to provide necessary funds for one or more of the following reasons:
 - (a) Satisfying the lawful debt obligations of the District, and/or
 - (b) Financing, constructing, maintaining and servicing the Improvements within the District, and/or
 - (c) The administrative operation of the District, and/or

- (d) Such other lawful purposes which the District is empowered to provide as authorized by law.

4. That the uniform method for the levying, collecting and enforcing of non-ad valorem assessments now and in the future, shall, to the extent authorized by law, apply to all assessable lands in the District, and said boundaries of the District are described in attached **Exhibit "A"** which is incorporated herein and made a part hereof.

5. This resolution shall take effect immediately upon its adoption.

THIS RESOLUTION PASSED AND WAS ADOPTED this 16th day of August, 2023.

ATTEST:

**LOS CAYOS
COMMUNITY DEVELOPMENT DISTRICT**

By: 

Print name: Gloria Perez
Secretary/Assistant Secretary

By: 

Print name: Vanessa Perez
Chairperson/Vice Chairperson

EXHIBIT A

**LEGAL DESCRIPTION
LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT**

**LOS CAYOS CDD
LEGAL DESCRIPTION**

LEGAL DESCRIPTION:

FOLIO NUMBER: 10-1079-001-0060:

LOT 8, BLOCK 1, OF MIAMI LAND AND DEVELOPMENT COMPANY, IN SECTION 19, TOWNSHIP 57 SOUTH, RANGE 39 EAST, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 5 AT PAGE 10, OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, FLORIDA.

LESS THAT PORTION OF SAID LOT 8, LYING NORTHERLY OF THE SOUTHEASTERLY RIGHT-OF-WAY OF THE HOMESTEAD EXTENSION OF FLORIDA'S TURNPIKE AS SHOWN ON THE FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT-OF-WAY MAP, SECTION 87005-2302, SHEET 5 OF 12 SHEETS, DATED APRIL, 1970.

FOLIO NUMBER: 10-1079-001-0070:

LOT 9, BLOCK 1, OF MIAMI LAND AND DEVELOPMENT COMPANY, IN SECTION 19, TOWNSHIP 57 SOUTH, RANGE 39 EAST, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 5 AT PAGE 10, OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, FLORIDA.

FOLIO NUMBER: 10-1079-001-0080:

LOT 10, BLOCK 1, OF MIAMI LAND AND DEVELOPMENT COMPANY, IN SECTION 19, TOWNSHIP 57 SOUTH, RANGE 39 EAST, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 5 AT PAGE 10, OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, FLORIDA, LESS DEDICATED RIGHT-OF-WAY, ALL LYING AND BEING IN MIAMI-DADE COUNTY, FLORIDA.

FOLIO NUMBER: 10-1079-001-0031:

THAT PORTION OF LOT 5, BLOCK 1, OF MIAMI LAND AND DEVELOPMENT COMPANY, IN SECTION 19, TOWNSHIP 57 SOUTH, RANGE 39 EAST, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 5 AT PAGE 10, OF THE PUBLIC RECORDS OF MIAMI-DADE COUNTY, FLORIDA, LYING SOUTHERLY OF THE SOUTHEASTERLY RIGHT-OF-WAY OF THE HOMESTEAD EXTENSION OF FLORIDA'S TURNPIKE AS SHOWN ON THE FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT-OF-WAY MAP, SECTION 87005-2302, SHEET 5 OF 12 SHEETS, DATED APRIL, 1970.

MIAMI-DADE

STATE OF FLORIDA
COUNTY OF MIAMI-DADE:

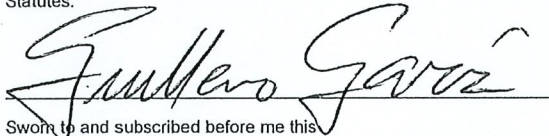
Before the undersigned authority personally appeared GUILLERMO GARCIA, who on oath says that he or she is the DIRECTOR OF OPERATIONS, Legal Notices of the Miami Daily Business Review f/k/a Miami Review, of Miami-Dade County, Florida; that the attached copy of advertisement, being a Legal Advertisement of Notice in the matter of

LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT - INTENT
TO USE THE UNIFORM METHOD FOR THE LEVY,
COLLECTION AND ENFORCEMENT OF NON-AD VALOREM
ASSESSMENTS - PUBLIC HEARING - AUG. 16, 2023

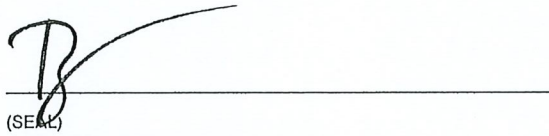
in the XXXX Court,
was published in a newspaper by print in the issues of Miami
Daily Business Review f/k/a Miami Review on

07/18/2023 07/25/2023 08/01/2023 08/08/2023

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

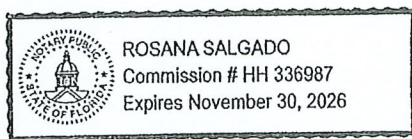


Sworn to and subscribed before me this
8 day of AUGUST, A.D. 2023


(SEAL)

GUILLERMO GARCIA personally known to me

SEE ATTACHED



INTERGOVERNMENTAL COOPERATION AGREEMENT
BY AND AMONG
MIAMI-DADE COUNTY PROPERTY APPRAISER
AND
MIAMI-DADE COUNTY TAX COLLECTOR
AND
LOS CAYOS COMMUNITY DEVELOPMENT DISTRICT

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 Los Cayos 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. 2023-20 in compliance with Section 197.3632 Florida Statutes, so as to entitle the District to elect the non-ad valorem method of collection, and the Tax Collector and Property Appraiser have relied on these representations,

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

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

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

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

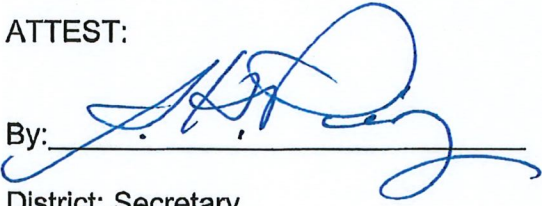
7. **Severability of the Provisions in this Agreement.** The provisions of this Agreement are intended to be severable. If any provision of this Agreement shall be held to be invalid or unenforceable in whole or in part, such provision shall be ineffective to the extent of such invalidity or unenforceability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

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

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

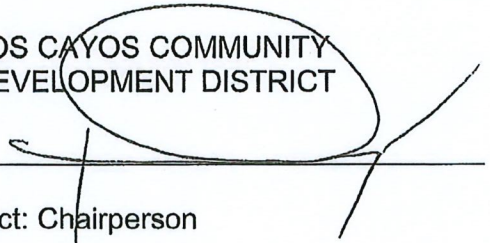
IN WITNESS WHEREOF, the Parties hereto execute this Agreement, and they affirm that they have the power to do so on behalf of the District, the Tax Collector, and the Property Appraiser.

ATTEST:

By: 

District: Secretary

LOS CAYOS COMMUNITY
DEVELOPMENT DISTRICT

By: 

District: Chairperson

MIAMI-DADE COUNTY, FLORIDA
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