

(Public Hearing: 7-21-26)
Date: May 5, 2026
To: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners
From: Daniella Levine Cava *Daniella Levine Cava*
Mayor
Subject: Ordinance Approving, Adopting and Ratifying Special Taxing District Rates for Certain
Street Lighting Special Taxing Districts

Agenda Item No. 5(L)

Ordinance No. 26-54

Executive Summary

The purpose of this item is to gain authorization from the Board of County Commissioners (Board) to collect non-ad valorem assessments placed on the 2026 real property tax bills. Of the total 957 active Street Lighting Special Taxing Districts (Districts), the attached Ordinance relates to the rates for 219 Districts that are increasing, as reflected in Exhibit A.

Recommendation

It is recommended that the Board approve the attached Ordinance pertaining to the proposed FY 2026-27 assessment rates for the active Districts listed in Exhibit A, attached hereto. All lots and parcels within the Districts are unique due to their geographical boundaries, affected property owners, and level of service. Approval of this Ordinance is required to obtain the necessary funding to continue providing services for all lots and parcels. The Parks, Recreation and Open Spaces Department (PROS) has determined, and I concur, that the services provided by these Districts will offer special benefits to properties within each district, exceeding the amount of special assessments to be levied.

The proposed rate increases are necessary amongst other things to cover utility rate increases approved by the Public Service Commission, and contractual inflationary costs. Further, some of these Districts have depleted their developer deposits or carryover, and their proposed rates represent the Districts' true operational and administrative cost. Pursuant to Florida law and the Street Lighting Agreement approved by the Board during the creation of these Districts, failure to approve these rates may result in suspension of services or accrued interest applied for lack of payment to the utility company, and those additional expenses would need to be passed on to the property owners in those Districts.

Therefore, it is hereby recommended that the proposed rates in Exhibit A be approved and adopted.

Scope

These proposed FY 2026-27 assessment rates are for street lighting districts countywide.

Fiscal Impact/Funding Source

The fiscal impact of this Ordinance is countywide, but only for those homeowners within the boundaries of one or more Special Taxing Districts. The total assessment in the Ordinance for these 219 Districts with proposed rate increases is \$1,984,910 (Exhibit A). These 219 Districts consist of 24,890 folios, of which 23,565 folios are increasing by less than \$50.00 for the year. These funds will accrue from the special assessments paid by the property owners of folios within the active Special Taxing Districts. As per section 1.01A(11) of the Miami-Dade County's Charter, expenses accrued for

Special Taxing Districts on a yearly basis must be paid in the year they become due. The Charter provides that "[a]ll county funds for such districts shall be provided by service charges, special assessments, or general tax levies within such districts only." Approval of these rates is necessary to ensure that the required funding is available to maintain current levels of service.

Social Equity Statement

If approved, property owners within the affected Special Taxing Districts may have an increase in special assessments appropriately apportioned according to the special benefit they receive from the Special Taxing District services, regardless of their demographics or income levels.

Track Record/Monitor

The implementation and operation of the Special Taxing Districts are monitored by Liset Romero-Lopez, Chief of the Special Assessment Districts Division (Division) with PROS, and the financials are overseen by Angus Laney, PROS Budget Chief.

Delegation of Authority

This item authorizes the County Mayor or County Mayor's designee, contingent upon Board adoption of a non-ad valorem assessment roll, to place the non-ad valorem assessments on the 2026 real property tax bills, subjecting the properties on which the special assessments are levied to the same collection procedures as for ad valorem taxes, including possible loss of title.

Background

Miami-Dade County (County) creates Special Taxing Districts, at the request of residents or developers, to provide public improvements and special services. Chapter 18 of the County Code (Code) provides the legal framework for Special Taxing Districts. Pursuant to petition, notice and public hearing, the Board by various ordinances has established Special Taxing Districts in the County for the following types of services:

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

The County is currently responsible for the management and operation of 1,103 active Special Taxing Districts. Of these, 957 are Street Lighting Districts, 24 are Security Guard Districts, 120 are Multipurpose Maintenance Districts, and 2 are Capital Improvement/Road Maintenance Districts. The special assessments are levied on a unit basis for security guard services, road maintenance and service relocations; square-footage basis for multipurpose maintenance services; and front-footage basis for street lighting services and gas pipeline services.

Pursuant to section 18-14(4) of the Code, the County Mayor or County Mayor's designee caused assessment rolls to be prepared and filed with the Clerk of the Board. Each affected property owner was notified that the special assessments, when approved and confirmed pursuant to section 18-14(6) of the Code, will be placed on the 2026 real property tax bills and that, if these special assessments are not paid when due, the properties on which the special assessments are levied will be respectively subject to the same collection procedures as for ad valorem taxes, including possible loss of title.

Pursuant to Florida Statute 197.3632 and section 18-14(5) of the Code, the County is required to publicly notice the hearing regarding the adoption of the non-ad valorem assessment rolls in Special Taxing Districts. Pursuant to Florida Statute 197.3632, the Board is required to adopt non-ad valorem assessment rolls at a public hearing held between January 1st and September 25 for any district for which the rates will increase from the prior year.

Pursuant to notices published, posted, and mailed to all property owners within the Special Taxing Districts, the Board will hold a public hearing upon the notification of the assessment rolls, and all interested persons will be afforded the opportunity to present their objections, if any, with respect to their assessments on such assessment rolls. Prior to the hearing, residents of Districts with proposed rate increases will receive a required notice in the mail informing them of the public hearing. In addition, as required by law, staff will advertise the public hearing for impacted Districts in a newspaper of general circulation. Finally, staff from the Division have reached out to impacted Districts with organized associations to arrange for meetings with concerned residents and hosted an informational town hall meeting.

In accordance with section 18-19 of the Code, the Internal Compliance Department (ICD) has been conducting annual audits on Special Taxing Districts. The most recent audit conducted for FY 2024 resulted in no adverse findings. ICD continues to provide oversight and PROS is working cooperatively with ICD to address any recommendations for improving the program.



Roy Coley
Chief Utilities and Regulatory Services Officer



MEMORANDUM

(Revised)

TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

DATE: July 21, 2026

FROM: 
Glen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 5(L)

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
- ☐ Requires more than a majority vote (i.e., 2/3's present ____, 2/3 membership ____, 3/5's ____, unanimous ____, majority plus one ____, CDMP 7 votes (majority of membership) ____, CDMP 2/3 members present but not less than 7 votes (majority of membership) ____, CDMP 9 votes (2/3 membership) ____) to approve
- ☐ Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 5(L)
7-21-26

ORDINANCE NO. 26-54

ORDINANCE APPROVING, ADOPTING AND RATIFYING
NON-AD VALOREM ASSESSMENT ROLLS, RATES AND
ASSESSMENTS FOR 219 CERTAIN STREET LIGHTING
SPECIAL TAXING DISTRICTS IN MIAMI-DADE COUNTY,
FLORIDA FOR THE FISCAL YEAR COMMENCING
OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; AND
PROVIDING SEVERABILITY, EXCLUSION FROM THE
CODE AND AN EFFECTIVE DATE

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

WHEREAS, a public hearing has been conducted by the Board of County Commissioners in accordance with the requirements and procedures of chapter 18 of the Code of Miami-Dade County,

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

Section 1. This Board incorporates and approves the foregoing recitals as if fully set forth herein.

Section 2. This Board intends to use the uniform method of collection of non-ad valorem assessments as authorized in section 197.3632, Florida Statutes, as amended, for collecting the non-ad valorem assessments levied within Miami-Dade County for special taxing districts, including the street lighting districts described in the accompanying memorandum. Legal descriptions of such areas to the assessments, units of measurement, and the amount of the assessment are attached to the accompanying memorandum as Exhibit A and incorporated herein by reference. Except as herein provided, this Board hereby also incorporates by reference: (1) all

previously adopted ordinances establishing and/or amending the districts and service areas described in Exhibit A to the accompanying memorandum; and, (2) any resolutions adopting preliminary or amended assessment rolls resolutions for the districts and service areas described in Exhibit A.

Section 3. After duly advertised public hearing, this Board has received written objections, if any, and heard testimony from all interested persons and, based on the special benefits to the properties within the districts described in Exhibit A to the accompanying memorandum, hereby determines that the assessments shown on the assessment rolls are in proportion to the special benefits accruing to the respective parcels of real property appearing on said assessment rolls and that the levies of the assessments are needed to fund the cost of providing street lighting services within these districts. Said assessment rolls (a copy of which are made a part hereof by reference) are approved, adopted, and confirmed pursuant to section 18-14(6) of the Code of Miami-Dade County, Florida.

Section 4. All assessments made upon said assessment rolls shall constitute a special assessment lien upon real property so assessed from the date of the confirmation of such assessments, in accordance with the provisions of section 18-14(8) of the Code of Miami-Dade County, Florida.

Section 5. All assessments shall be payable in accordance with section 18-14(7) of the Code of Miami-Dade County, Florida. As authorized by section 197.363, Florida Statutes, all special assessments levied and imposed under the provisions of the various ordinances previously approved by the Board, shall be collected, subject to the provisions of chapter 197, Florida Statutes, in the same manner and at the same time as ad valorem taxes. Unless paid when due, such assessments shall be deemed delinquent and payment thereof may be enforced by means of

the procedures provided by the provisions of chapter 197, Florida Statutes, or section 18-14(8) of the Code of Miami-Dade County, Florida.

Section 6. Within 30 days from the effective date of this ordinance, the Clerk of the Board of County Commissioners is directed to deliver to the Finance Director a copy of the assessment roll, and to cause a duly certified copy of this ordinance, together with the assessment roll, to be filed and recorded in the Office of the Clerk of the Circuit Court of Miami-Dade County, Florida.

Section 7. Unless otherwise prohibited by law, this ordinance shall supersede all enactments of this Board including, but not limited to, ordinances, resolutions, implementing orders, regulations, rules, and provisions in the Code of Miami-Dade County in conflict herewith; provided, however, nothing in this ordinance shall amend or supersede the requirements of Ordinance 07-45, as amended.

Section 8. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

Section 9. All provisions of this ordinance shall become effective ten (10) days after the date of enactment unless vetoed by the Mayor, and if vetoed, shall become effective only upon override by this Board.

Section 10. It is the intention of the Board of County Commissioners and it is hereby ordained that the provisions of this ordinance shall be excluded from the Code of Miami-Dade County.

PASSED AND ADOPTED: July 21, 2026

Approved by County Attorney as
to form and legal sufficiency:

MAG for GBK
RC

Prepared by:

Ryan Carlin
Jorge Martinez-Esteve

Proposed Fiscal Year 2026-27 Special Assessment Districts Rates
(Assessments based on front footage)
EXHIBIT A (Street Lighting Districts with Increasing Rates)

District	District Description	FY26 Current Rate	FY27 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact Per Household/ Folio
L0056	Mitchell Lake	0.3670	0.4819	98	9399	\$ 4,529	\$ 46.22
L0057	Bel Aire	0.1948	1.4630	559	42737	\$ 62,524	\$ 111.85
L0061	Cutler Ridge	0.4366	0.5617	872	75974	\$ 42,675	\$ 48.94
L0065	Biscayne Pines	0.4396	0.6105	499	31749	\$ 19,383	\$ 38.84
L0074	Central Miami	0.3641	0.5043	377	27162	\$ 13,698	\$ 36.33
L0078	Andover First Addition	0.3267	1.8487	189	5253	\$ 9,711	\$ 51.38
L0114	Princetonian	0.7685	0.9491	1109	64425	\$ 61,146	\$ 55.14
L0154	Coral Highlands	1.2386	1.8872	192	12119	\$ 22,871	\$ 119.12
L0172	Beverly Estates	0.8573	1.2095	283	15625	\$ 18,898	\$ 66.78
L0180	Westgate Gardens	0.2908	0.7442	627	29218	\$ 21,744	\$ 34.68
L0181	The Falls	2.0563	2.2710	9	5664	\$ 12,863	\$ 1,429.22
L0202	Rustic Lakes	1.1218	1.3317	38	3129	\$ 4,167	\$ 109.65
L0225	Meadow Wood Manor Section Eight North	0.4625	1.3373	40	3481	\$ 4,655	\$ 116.38
L0226	Meadow Wood Manor Section Eight South	0.8227	0.9577	82	6792	\$ 6,505	\$ 79.33
L0240	Bird Lakes South Section Three	0.6822	0.9402	210	11400	\$ 10,718	\$ 51.04
L0264	Beacon Centre	1.2048	1.3501	49	21038	\$ 28,403	\$ 579.66
L0270	Sky Lake Homes Second Addition	1.1843	1.3163	33	2621	\$ 3,450	\$ 104.55
L0281	Barima Estates	1.4773	1.6155	77	8409	\$ 13,585	\$ 176.43
L0284	Naroca Estates	1.1280	1.3163	164	11381	\$ 14,981	\$ 91.35
L0298	Jacarandas at Sunset	1.8239	2.0338	23	1419	\$ 2,886	\$ 125.48
L0301	Weitzer Hammocks Homes	1.3248	1.5400	236	13684	\$ 21,073	\$ 89.29
L0324	Lago del Mar	2.8486	3.2322	731	19295	\$ 62,365	\$ 85.32
L0353	Rosmont Subdivision No 3	0.3628	1.0862	6	441	\$ 479	\$ 79.84
L0356	Gold Dream Estates	0.9654	1.3157	11	925	\$ 1,217	\$ 110.64
L0364	Amigo's Subdivision	0.6942	1.0979	3	327	\$ 359	\$ 119.67
L0366	Riviera West	0.9180	1.3095	29	1793	\$ 2,348	\$ 80.96
L0369	Highland at Kendall	1.6139	2.2492	80	4206	\$ 9,460	\$ 118.25
L0381	Thousand Pines	1.8219	2.3833	46	6147	\$ 14,650	\$ 318.48
L0391	Superior Homes Estates	0.4654	0.8869	218	12055	\$ 10,692	\$ 49.04
L0392	Miller's Glen Subdivision	0.9449	1.8900	31	3936	\$ 7,439	\$ 239.97
L0404	Highland Kendall First Addition	1.4223	1.9100	101	5621	\$ 10,736	\$ 106.30
L0408	Eagles Point First Addition	1.1861	1.3996	14	951	\$ 1,331	\$ 95.07
L0410	Dimara Subdivision	2.4951	3.1214	5	412	\$ 1,286	\$ 257.20
L0416	Kessler Grove Section One	1.4062	1.5732	95	8126	\$ 12,784	\$ 134.57
L0419	Moody Drive Estates	0.8793	1.3927	114	6712	\$ 9,348	\$ 82.00
L0420	Mimi Subdivision	0.6888	0.8413	32	2111	\$ 1,776	\$ 55.50

MDC009

Proposed Fiscal Year 2026-27 Special Assessment Districts Rates
(Assessments based on front footage)
EXHIBIT A (Street Lighting Districts with Increasing Rates)

District	District Description	FY26 Current Rate	FY27 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact Per Household/ Folio
L0422	The Mansions at Sunset Second Addition	2.0395	2.1298	22	2534	\$ 5,397	\$ 245.31
L0424	PA at West Sunset	0.0199	1.2676	224	3360	\$ 4,259	\$ 19.01
L0427	Sunnyview Subdivision	1.5570	2.2797	72	3797	\$ 8,656	\$ 120.22
L0433	Tabor	0.5654	2.5187	2	214	\$ 539	\$ 269.50
L0434	Stuart International Subdivision	0.9800	1.1291	1	1201	\$ 1,356	\$ 1,356.05
L0436	Star High Subdivision	1.5284	1.7817	4	458	\$ 816	\$ 204.00
L0439	Richland Estates	1.0654	1.4404	164	14000	\$ 20,166	\$ 122.96
L0440	Ali Subdivision	0.8130	0.8994	8	984	\$ 885	\$ 110.63
L0445	Benson Lakes	0.9015	1.3080	103	2630	\$ 3,440	\$ 33.40
L0446	Transal Corporate Park	1.2253	1.4219	7	4603	\$ 6,545	\$ 935.00
L0447	Westpointe Business Park	1.3313	1.5137	60	8931	\$ 13,519	\$ 225.31
L0456	PVC Estates	0.6549	0.7797	26	2692	\$ 2,099	\$ 80.73
L0467	Hardin Hammocks Estates	1.0537	1.8956	1	1974	\$ 3,742	\$ 3,741.91
L0470	Fedy Estates	1.2160	1.3418	5	588	\$ 789	\$ 157.80
L0479	Shoma Estates	0.9340	1.1477	545	31570	\$ 36,233	\$ 66.48
L0483	Interian Homes	0.8414	1.9981	4	517	\$ 1,033	\$ 258.25
L0486	Gran Central	2.2408	2.4420	53	39695	\$ 96,935	\$ 1,828.97
L0491	Monasterio Estates Section Two	0.8243	1.5861	16	848	\$ 1,345	\$ 84.06
L0493	Cadiz Estates	1.1178	1.2289	8	747	\$ 918	\$ 114.75
L0501	Vecin Homes First Addition	2.0782	2.3469	9	614	\$ 1,441	\$ 160.11
L0503	Llauró Subdivision	1.2914	1.5743	3	350	\$ 551	\$ 183.67
L0508	Hughes West Subdivision	0.8966	2.8918	66	1718	\$ 4,969	\$ 75.29
L0512	Castillian Subdivision	0.6017	0.8080	8	698	\$ 564	\$ 70.50
L0520	Viscava Villas	2.0125	2.2009	1	642	\$ 1,413	\$ 1,412.98
L0521	Anabah Gardens	1.0344	2.0688	1	349	\$ 722	\$ 722.01
L0524	Michelle Manors Subdivision	0.6731	1.0262	75	5836	\$ 5,989	\$ 79.85
L0527	Doral Meadows First Addition	1.2396	1.9188	133	1995	\$ 3,828	\$ 28.78
L0530	Nyurka Estates	0.3885	0.9053	15	1045	\$ 946	\$ 63.07
L0532	Weitzer Serena Lakes Estates	0.8116	0.9970	70	4033	\$ 4,021	\$ 57.44
L0533	Hawksnest	3.3410	5.1281	72	648	\$ 3,323	\$ 46.15
L0537	Garden Hills Subdivision	2.0009	2.1232	294	24489	\$ 51,995	\$ 176.85
L0541	Riviera Trace	0.7094	0.8943	212	12284	\$ 10,986	\$ 51.82
L0556	Miami International Business Park	0.5706	0.6860	100	14633	\$ 10,038	\$ 100.38
L0557	MICC	0.8601	1.4165	143	12102	\$ 17,142	\$ 119.87
L0570	Zoe Miller Estates	2.0369	2.1767	3	515	\$ 1,121	\$ 373.67
L0571	Bonita Golf View	1.9190	2.9981	55	1050	\$ 3,148	\$ 57.24

Proposed Fiscal Year 2026-27 Special Assessment Districts Rates
(Assessments based on front footage)
EXHIBIT A (Street Lighting Districts with Increasing Rates)

District	District Description	FY26 Current Rate	FY27 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact Per Household/ Folio
L0593	Royal Landings	0.7362	0.9004	137	11040	\$ 9,940	\$ 72.56
L0594	Royal Landings Estates	1.2077	1.4381	15	1276	\$ 1,835	\$ 122.33
L0600	Presidential Estates	0.5561	0.9758	175	6864	\$ 6,698	\$ 38.27
L0602	The Palace at Kendall First Addition	0.6776	0.7248	1	974	\$ 706	\$ 705.96
L0604	Daily First Addition	2.1292	4.1015	59	325	\$ 1,333	\$ 22.59
L0623	Jefferson at Doral	2.4113	2.5226	1	1860	\$ 4,692	\$ 4,692.04
L0650	Shoreway Subdivision	1.5033	1.6975	419	26073	\$ 44,259	\$ 105.63
L0654	Preserve at Doral	1.8680	2.8123	62	682	\$ 1,918	\$ 30.94
L0658	Crestview Lakes	2.1186	2.4996	143	9220	\$ 23,046	\$ 161.16
L0665	Transal Service Park	0.1891	0.3197	3	2052	\$ 656	\$ 218.67
L0669	FC Subdivision	1.2856	1.5415	228	12588	\$ 19,404	\$ 85.11
L0682	Bird Road Properties	1.1055	1.2388	31	2454	\$ 3,040	\$ 98.07
L0684	Twin Lake Shores	0.4186	1.2893	477	7632	\$ 9,840	\$ 20.63
L0692	Chana Rose Estates	2.0073	2.2968	6	684	\$ 1,571	\$ 261.84
L0700	Lago Mar First Addition	1.7670	2.4625	141	3150	\$ 7,757	\$ 55.01
L0704	La Espada	1.9995	3.3325	198	1922	\$ 6,405	\$ 32.35
L0705	Genstar	2.5077	2.9097	1	908	\$ 2,642	\$ 2,642.01
L0716	Precious Homes at Lakes by the Bay	3.1047	4.9987	123	783	\$ 3,914	\$ 31.82
L0721	Hidden Grove	0.9123	1.2883	1	5428	\$ 6,993	\$ 6,992.89
L0729	Millenium Subdivision	1.3217	1.5058	6	690	\$ 1,039	\$ 173.17
L0730	Gefen Equity Commercial Subdivision	1.3737	1.4247	2	843	\$ 1,201	\$ 600.51
L0732	Miracle West	1.2339	1.4340	29	1984	\$ 2,845	\$ 98.11
L0740	Park Lakes by the Meadows Phase Six	1.1437	1.3604	46	3954	\$ 5,379	\$ 116.94
L0743	Aladdin Subdivision	6.4025	7.5851	4	241	\$ 1,828	\$ 457.00
L0750	Miller South Subdivision	3.1528	4.8488	108	648	\$ 3,142	\$ 29.09
L0751	Sunset Pointe	3.3224	3.6917	10	639	\$ 2,359	\$ 235.90
L0752	Nito Estates Subdivision	1.7217	1.8850	12	1322	\$ 2,492	\$ 207.66
L0754	Crestview Lakes First and Second Additions	2.3170	2.5093	139	8604	\$ 21,590	\$ 155.32
L0767	Silvia Subdivision	3.6856	5.0057	48	528	\$ 2,643	\$ 55.06
L0768	Potamkin Subdivision	2.4013	3.0789	1	456	\$ 1,404	\$ 1,403.98
L0769	Oak Ridge Falls Second Addition	2.2981	3.2971	6	1087	\$ 3,584	\$ 597.32
L0770	Kendall Hammocks	6.3294	6.4314	1	255	\$ 1,640	\$ 1,640.01
L0772	Ram Commercial Tract	1.2066	1.5129	1	271	\$ 410	\$ 410.00
L0779	Sella Subdivision	1.4004	1.5801	76	4980	\$ 7,869	\$ 103.54
L0794	Old Cutler Apartments	2.6022	2.9322	1	915	\$ 2,683	\$ 2,682.96
L0804	Kendaland Center	3.0518	3.1974	1	907	\$ 2,900	\$ 2,900.04

Proposed Fiscal Year 2026-27 Special Assessment Districts Rates
(Assessments based on front footage)
EXHIBIT A (Street Lighting Districts with Increasing Rates)

District	District Description	FY26 Current Rate	FY27 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact Per Household/ Folio
L0806	Mirana Industrial Park	1.8662	2.2483	26	1039	\$ 2,336	\$ 89.85
L0809	Plaza del Paraiso	1.4045	1.7408	2	1115	\$ 1,941	\$ 970.50
L0812	ASA Subdivision	2.7507	3.1880	3	702	\$ 2,238	\$ 745.99
L0813	A & S Industrial Park	1.6137	1.9477	129	5260	\$ 10,245	\$ 79.42
L0815	BMS Kendale Lakes	1.9637	5.3051	1	331	\$ 1,756	\$ 1,755.99
L0817	Cedar West Homes	2.3269	2.5143	103	6306	\$ 15,855	\$ 153.93
L0821	Alturas de Buena Vista	1.0128	1.9679	6	312	\$ 614	\$ 102.33
L0822	CVS at Coral Way	0.8165	1.0080	2	752	\$ 758	\$ 379.01
L0826	North Lake Park	2.7945	3.8190	35	652	\$ 2,490	\$ 71.14
L0827	Precious Executive Homes	2.6282	2.7955	22	2719	\$ 7,601	\$ 345.50
L0837	Mardel Estates	3.3773	3.5967	10	1458	\$ 5,244	\$ 524.40
L0841	DVH Estates	0.7559	1.0530	99	13732	\$ 14,460	\$ 146.06
L0846	Mother of Christ	0.9471	1.0784	1	1173	\$ 1,265	\$ 1,264.96
L0849	Lakes by the Bay South Commons	2.6296	3.5250	2295	35176	\$ 123,995	\$ 54.03
L0852	Kendall Town Center	2.0141	2.2049	18	15714	\$ 34,648	\$ 1,924.88
L0855	Spanish Garden Villas	0.7743	0.9335	4	2211	\$ 2,064	\$ 515.99
L0860	Sabina Shopping Center	0.7159	1.0510	3	813	\$ 854	\$ 284.82
L0861	North Lake Commerce	2.1576	3.0837	35	717	\$ 2,211	\$ 63.17
L0862	Granada Homes Estates	1.9582	2.1897	6	717	\$ 1,570	\$ 261.67
L0864	Tuscany Place	1.3820	1.7133	4	2874	\$ 4,924	\$ 1,231.01
L0869	Estate Homes Third Addition	1.0551	1.3084	8	454	\$ 594	\$ 74.25
L0873	V & Q Holdings Subdivision	1.1750	1.4273	1	543	\$ 775	\$ 775.02
L0882	Flightways Subdivision	2.2028	3.0159	45	1260	\$ 3,800	\$ 84.45
L0888	Martex Business Center and First Addition	1.5364	1.7927	37	2127	\$ 3,813	\$ 103.06
L0898	Sabrina Twinhomes Subdivision	2.8352	3.0667	30	1335	\$ 4,094	\$ 136.47
L0899	Courts at Tuscany Phase Two	1.3394	2.7549	102	1326	\$ 3,653	\$ 35.81
L0904	La Costa at Old Cutler Section One	1.9192	2.0972	23	2747	\$ 5,761	\$ 250.48
L0909	Precious Forest Homes	0.7938	0.9175	49	4569	\$ 4,192	\$ 85.55
L0910	Tamiami Marketplace	0.6146	0.7593	5	1134	\$ 861	\$ 172.21
L0923	Chateaubleau Mansions	1.3252	1.7025	12	1842	\$ 3,136	\$ 261.33
L0924	Spring West Estates	1.1411	1.3098	18	1559	\$ 2,042	\$ 113.44
L0933	Ibis Villas at Doral	1.3016	2.4017	196	2659	\$ 6,386	\$ 32.58
L0940	Pete's Place	1.7453	2.6507	179	2685	\$ 7,117	\$ 39.76
L0944	Santa Barbara Subdivision	2.8052	4.9320	194	970	\$ 4,784	\$ 24.66
L0957	Kendallwood Industrial Park Replat	0.9424	1.3525	135	3665	\$ 4,957	\$ 36.72
L0959	Pine Manor	2.4419	2.6876	42	1722	\$ 4,628	\$ 110.19

Proposed Fiscal Year 2026-27 Special Assessment Districts Rates
(Assessments based on front footage)
EXHIBIT A (Street Lighting Districts with Increasing Rates)

District	District Description	FY26 Current Rate	FY27 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact Per Household/ Folio
L0966	Leti Subdivision	1.3553	2.6276	17	1168	\$ 3,069	\$ 180.53
L0968	Belen Estates	3.2262	3.6246	14	999	\$ 3,621	\$ 258.64
L0969	Chediak Subdivision	1.6621	1.8914	7	663	\$ 1,254	\$ 179.14
L0970	Silver Palm Lake	1.1030	1.2908	202	12189	\$ 15,734	\$ 77.89
L0972	Islands at Doral	1.5259	2.3868	532	9733	\$ 23,231	\$ 43.67
L0980	Silver Palm Plantation	2.9079	3.1803	20	760	\$ 2,417	\$ 120.85
L0988	Santa Monica Estates	0.5784	0.9612	19	1058	\$ 1,017	\$ 53.52
L0989	South Allapattah Center	2.6904	3.4645	5	1027	\$ 3,558	\$ 711.61
L0993	Missy Estates First Addition	0.6548	1.5702	19	1880	\$ 2,952	\$ 155.37
L0994	Missy Estates Second Addition	1.3064	1.5987	21	1570	\$ 2,510	\$ 119.52
L0996	Shops at Tuscany	3.4934	3.7925	1	906	\$ 3,436	\$ 3,436.01
L0998	Soto Mansions	0.7906	2.0365	40	3395	\$ 6,914	\$ 172.85
L1004	Glenwood Park Estates	0.5047	1.2465	44	3164	\$ 3,944	\$ 89.63
L1018	Silver Palm Homes	1.5100	2.3338	296	11548	\$ 26,951	\$ 91.05
L1024	Old Country Road Estates	1.5649	1.6827	14	1418	\$ 2,386	\$ 170.43
L1029	Tallahassee Gardens	0.6887	0.9383	371	28478	\$ 26,721	\$ 72.02
L1050	Tallahassee Gardens First Addition	0.7888	1.8477	30	2500	\$ 4,619	\$ 153.97
L1053	Islands at Doral Townhomes	1.0016	1.6045	145	2465	\$ 3,955	\$ 27.28
L1055	Chateau Royal Estates	0.9087	1.1550	80	4839	\$ 5,589	\$ 69.86
L1058	Pan American West Park	1.0209	1.4480	72	14529	\$ 21,038	\$ 292.19
L1059	Sunset Lake Townhomes	2.0234	2.9462	72	1152	\$ 3,394	\$ 47.14
L1063	Vitran Homes at Morningside & Homes at Morningside	1.7234	2.0932	64	4204	\$ 8,800	\$ 137.50
L1066	Doral Isles North Section Three	1.2593	2.1222	42	671	\$ 1,424	\$ 33.90
L1078	Hammock Plaza	3.7857	3.8631	1	336	\$ 1,298	\$ 1,298.00
L1085	Kendall Commons	1.5115	1.8460	802	38874	\$ 71,761	\$ 89.48
L1090	Vitran at Naranja Estates	1.2873	1.9555	84	3707	\$ 7,249	\$ 86.30
L1093	Mandarin Lakes and First Addition	0.9508	1.5056	880	30094	\$ 45,310	\$ 51.49
L1115	Cutler Country Estates	1.6016	1.7828	12	1496	\$ 2,667	\$ 222.26
L1126	Mingo's Garden	2.6604	2.7123	1	212	\$ 575	\$ 575.01
L1130	Courts at Tuscany North	1.4855	2.8292	56	896	\$ 2,535	\$ 45.27
L1139	Rivendell East	1.9320	2.4270	40	2560	\$ 6,213	\$ 155.33
L1140	Grand Bay at Doral	0.6709	1.6476	689	22596	\$ 37,229	\$ 54.03
L1141	Parkview Condominiums	1.3270	1.8667	1	1425	\$ 2,660	\$ 2,660.05
L1150	Miami Gardens Park	0.7817	1.0957	3	2748	\$ 3,011	\$ 1,003.66
L1158	Ramda Subdivision	6.4354	7.3500	24	480	\$ 3,528	\$ 147.00
L1161	Borek	1.5230	1.9198	69	4790	\$ 9,196	\$ 133.27

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EXHIBIT A (Street Lighting Districts with Increasing Rates)

District	District Description	FY26 Current Rate	FY27 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact Per Household/ Folio
L1167	Tedville Estates	0.7995	0.9796	8	1471	\$ 1,441	\$ 180.12
L1171	Silver Palm East Section Five	1.6763	2.1134	16	1199	\$ 2,534	\$ 158.37
L1173	Baroque Estates	1.5775	1.8939	6	434	\$ 821	\$ 136.83
L1197	London Square	2.9276	3.5835	5	2444	\$ 8,758	\$ 1,751.61
L1201	Miller Cove Third Addition	0.7336	1.0301	14	931	\$ 959	\$ 68.50
L1205	Coral Town Park	8.8011	8.9017	8	1312	\$ 11,679	\$ 1,459.88
L1209	Shops at 107	1.7188	2.1080	1	537	\$ 1,132	\$ 1,132.00
L1233	Doranda Subdivision	2.5104	3.8590	158	1738	\$ 6,707	\$ 42.45
L1243	Venetian Parc	1.2201	2.1676	605	13557	\$ 29,386	\$ 48.57
L1246	Sunrise Commons	1.2647	2.8526	1	665	\$ 1,897	\$ 1,896.98
L1257	Doral Breeze	1.7795	2.8953	541	5014	\$ 14,517	\$ 26.83
L1259	Town and Country Professional Center	0.5610	1.0106	39	1606	\$ 1,623	\$ 41.62
L1269	Doral Villas	2.6098	11.0666	1102	1868	\$ 20,668	\$ 18.75
L1276	Riviera Preparatory School	3.7342	4.3945	1	1554	\$ 6,829	\$ 6,829.05
L1278	Jackson South Community Hospital	1.2720	1.7970	1	2621	\$ 4,710	\$ 4,709.94
L1282	Casa Matias	1.9115	2.1580	3	1285	\$ 2,773	\$ 924.34
L1286	C.W. 144 Subdivision	1.6722	1.8976	25	1446	\$ 2,744	\$ 109.76
L1290	Doral Public Works Facility	2.2656	2.9084	1	753	\$ 2,190	\$ 2,190.03
L1292	Vintage Estates	1.5884	3.6074	170	1360	\$ 4,906	\$ 28.86
L1316	Coral Reef Commons	0.9968	1.1048	15	8160	\$ 9,015	\$ 601.01
L1318	Keys Crossing Apartments	3.4021	3.8250	1	1154	\$ 4,414	\$ 4,414.05
L1323	Walden Townhomes	0.1285	0.8218	74	2576	\$ 2,117	\$ 28.61
L1330	Avanti 10 Subdivision	3.7979	3.9894	10	663	\$ 2,645	\$ 264.50
L1337	Deering Groves Plat	1.0402	1.1759	1	1842	\$ 2,166	\$ 2,166.01
L1339	Borluv Subdivision	0.5769	0.7601	9	1534	\$ 1,166	\$ 129.55
L1346	Century Park Place	0.6648	2.6582	131	956	\$ 2,542	\$ 19.40
L1347	Bailes Common Second Addition	1.2734	1.9164	22	1412	\$ 2,706	\$ 123.00
L1350	Vanessas Place	1.7292	1.8913	16	1141	\$ 2,158	\$ 134.87
L1367	Beacon Lakes Expansion North	2.0584	2.3750	5	4773	\$ 11,336	\$ 2,267.18
L1392	Tropical Breeze Townhouses	2.1314	7.7709	42	487	\$ 3,786	\$ 90.14
L1394	Orion-DNK Commercial	0.8112	1.7354	3	752	\$ 1,305	\$ 435.01
L1402	Black Creek	1.0831	1.9885	219	8784	\$ 17,467	\$ 79.76
L1407	Grace Homes	3.6769	8.1110	32	429	\$ 3,478	\$ 108.69
L1411	Bowtie Subdivision	1.4838	3.5396	150	1275	\$ 4,513	\$ 30.09
L1423	Las Palmas II and III	0.2297	1.8697	18	2900	\$ 5,422	\$ 301.23
L1432	Covadonga	0.8492	2.2920	10	524	\$ 1,201	\$ 120.10

Proposed Fiscal Year 2026-27 Special Assessment Districts Rates
(Assessments based on front footage)
EXHIBIT A (Street Lighting Districts with Increasing Rates)

District	District Description	FY26 Current Rate	FY27 Proposed Rate	Number of Folios	Number of Units	Value	Avg Impact Per Household/ Household/ Folio
L1445	Siena North	1.3938	3.0948	125	1625	\$ 5,029	\$ 40.23
L1447	Century Group Home Estates	1.3388	2.0438	53	3200	\$ 6,540	\$ 123.40
L1466	Seasons Hospice	1.5737	3.7490	1	251	\$ 941	\$ 941.00
Summary							
Total Number of Districts						219	
Total Number of Folios						24,890	
Total Value						\$ 1,984,910	