

Memorandum



Date: September 19, 2017
To: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners

Special Item No. 2

From: Carlos A. Gimenez
Mayor

Ordinance No. 17-55

Subject: Ordinance Approving, Adopting and Ratifying Special Assessment District Rates Decreasing or Remaining Flat for Street Lighting, Security Guard, Multipurpose Maintenance, and Capital Improvement/Road Maintenance Special Taxing Districts

Recommendation

It is recommended that the Board of County Commissioners (Board) approve the attached Ordinance pertaining to the proposed FY 2017-18 assessment rates for the active Street Lighting, Security Guard, Multipurpose Maintenance, and Capital Improvement/Road Maintenance Districts listed in Exhibit A. 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 continue providing services for all lots and parcels. Of the total 1,070 active Special Taxing Districts, rates for 174 districts decrease or remain flat (Exhibit A), and rates for 896 increase. The attached Ordinance covers the rates for Special Taxing Districts that decrease or remain flat. The Parks, Recreation and Open Spaces Department (PROS) has determined, and I concur, that the services provided by these Special Taxing Districts will offer special benefits to properties within each district, exceeding the amount of special assessments to be levied. Therefore, it is hereby recommended that the proposed rates being assessed in Exhibit A, which either decrease or remain at the same levels as in FY 2016-17, be approved and adopted.

In addition to this Ordinance, there is a companion proposed Ordinance related to Special Taxing Districts that approves, adopts, and ratifies Special Assessment District Rates increasing for Street Lighting, Multipurpose Maintenance, Security Guard, and Capital Improvements/Road Maintenance Special Taxing Districts.

Scope

The scope of this item extends 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. In the companion Ordinance, the assessment in the Ordinance for districts with proposed rate increases is \$32,543,014. Of the active districts, only 22 percent (61,557) of folios have increases averaging over \$50.00 per folio. The assessment for districts with rates decreasing or remaining flat is \$4,096,100 (Exhibit A). The total combined assessment proposed for all Special Taxing Districts is \$36,639,114. These funds will accrue from the special assessments paid by the property owners of folios within the active Special Taxing Districts.

Social Equity Statement

If approved, property owners within the affected Special Taxing Districts may have a decreased or flat rate 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 Michael R. Bauman, Chief of the Causeways and Special Taxing Districts Division (Division) with PROS, and the financials are overseen by Michael W. Ruiz, Assistant Director, PROS.

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 for the legal framework of Special Taxing Districts. The County categorizes such improvements and services as follows:

1. Street Lighting – is created in existing communities at their request and mandated by Code in new subdivisions;
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 right-of-way line; and
4. Capital Improvements/Road Maintenance - provides for one-time upgrades or improvements within public right-of-way; examples include water/sewer, drainage, utilities and other roadway improvements.

The County is currently responsible for the management and operation of 1,070 active Special Taxing Districts. Of these, 902 are Street Lighting Districts, 44 are Security Guard Districts, 122 are Multipurpose Maintenance Districts, and two are Capital Improvements/Road Maintenance Districts. In summary, 26.5 percent (74,526) of folios in active districts have decreased or flat rates for FY 2017-18.

Special Taxing Districts are petitioned for by the property owners within the district boundaries, approved by the Board, and ratified by the qualified electorate within those boundaries. The improvements are paid for by the property owners through special assessments collected through the annual combined real property tax bill, pursuant to Florida Statute 197.3632. All improvements or services must be public, usually provided within public right-of-way or public property, and therefore, no person may be prohibited access to a Special Taxing District.

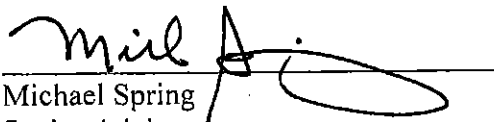
In FY 2014-15, in part as a response to a report from the Audit and Management Services Department (AMS) on Special Taxing Districts, the then-Public Works and Waste Management Department used the recommendations of a Management Team to update the accounting, forecasting, budgeting, and rate assessment process for the districts. Improvements included verifying street light rate costs, updating security guard rate assumptions, assessing for revenue discount rates, building of operating contingencies, assessing for negative fund balances, refunding unnecessary fund balances, completing the accounting distribution of various revenues and expenses, and reorganizing the Special Taxing District Division. These recommendations were adopted by the Board in the approval of the FY 2015-16 rates and PROS

continues implementation in FY 2016-17. The following are highlights of the progress of implementing the recommendations:

1. Refunds: Over 12,000 refund checks mailed, totaling \$4.3 million
2. Reorganization: Full-time positions reorganized and reduced by a net seven positions, from 27 to 20
3. Cost Allocation: Quarterly cost allocation fully implemented
4. GIS Implementation: Folio system of record transitioned from Computer-Assisted Mass Appraisal (CAMA) to Geographic Information System (GIS)
5. Education Program: Year-round education meetings begun and planned for all 13 commission districts
6. Transfers to Municipalities: Work in progress with City of Miami Gardens, City of North Miami Beach, and Town of Miami Lakes for potential transfer of Districts

AMS continues to provide oversight and is currently conducting a follow-up audit for the period of FY 2013-14 through FY 2015-16. PROS is providing AMS with all updated policies and procedures to help AMS determine progress in addressing the findings and recommendations of the FY 2014-15 report. In addition, PROS is providing AMS with supporting documentation for its ongoing review of billing history, distribution of assets held in trust, and the transition from CAMA to GIS. Any recommended improvements that impact rates will be reported to the Board and accounted for in the FY 2018-19 assessment cycle.

Pursuant to Florida Statute 197.3632 and Section 18-14(5) of the Code, the County is required to publicly notice the non-ad valorem assessment rolls in Special Taxing Districts. In the event of a rate increase, the Board is required to adopt non-ad valorem assessment rolls at a public hearing held between January and September 25.



Michael Spring
Senior Advisor



MEMORANDUM
(Revised)

TO: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners

DATE: September 19, 2017

FROM: 
Abigail Price-Williams
County Attorney

SUBJECT: Special Item No. 2

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 _____, 3/5's _____, unanimous _____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Special Item No. 2
9-19-17

ORDINANCE NO. 17-55

ORDINANCE APPROVING, ADOPTING AND RATIFYING SPECIAL ASSESSMENT DISTRICT RATES FOR SPECIAL TAXING DISTRICTS, INCLUDING BUT NOT LIMITED TO, STREET LIGHTING, MULTIPURPOSE MAINTENANCE, SECURITY GUARD, AND CAPITAL IMPROVEMENTS/ROAD MAINTENANCE SPECIAL TAXING DISTRICTS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; DECREASING OR MAINTAINING CURRENT RATES FOR CERTAIN SPECIAL TAXING DISTRICTS; AND PROVIDING SEVERABILITY, EXCLUSION FROM THE CODE AND AN EFFECTIVE DATE

WHEREAS, because these non-ad valorem assessments are being collected for more than one year, and because the rates have not been increased, notice of these assessments will be provided to taxpayers by including the assessments in the Property Appraiser's notice of proposed property taxes and proposed or adopted non-ad valorem assessments, pursuant to Florida Statute 197.3632(6),

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

Section 1. This Board incorporates the matters set forth in the Mayor's memorandum and in the foregoing recitals as part of this Ordinance.

Section 2. The annual Special Taxing District rates as reflected in Exhibit A, for special taxing districts including but not limited to, street lighting, multipurpose maintenance, security guard, and capital improvements/road maintenance, are approved and made a part hereof. These rates for Special Taxing Districts are hereby levied for the 2017-18 fiscal year.

Proposed Fiscal Year 2017-18 Special Taxing Districts Assessment Rates
 (Assessment based on lot/parcel)
EXHIBIT A (Districts with Decreasing or Flat Rates)

District	District Description	FY2016-17 Current Rate	FY 2017-18 Proposed Rate	Number of Folios	Number of Units	Value
L0002	BUNCHE PARK	0.3751	0.2492	1,989	161,447.40	\$ 40,232.69
L0004	TOWN PARK ESTATES	0.3957	0.3018	762	65,934.00	\$ 19,898.88
L0005	RICHMOND HEIGHTS	0.6083	0.5809	1,994	167,052.00	\$ 97,040.51
L0006	WEST PERRINE	0.3827	0.3350	1,304	125,353.00	\$ 41,993.26
L0008	SOUTHWEST SECTION ONE	0.4383	0.3677	7,995	700,650.00	\$ 257,629.01
L0011	WESTCHESTER	0.4723	0.4192	4,965	396,116.00	\$ 166,051.83
L0013	CAROL CITY	0.4017	0.3681	9,497	820,984.00	\$ 302,204.21
L0014	IVES ESTATES	0.4857	0.4785	1,257	107,161.00	\$ 51,276.54
L0015	SCOTT LAKE MANOR EAST	0.5622	0.3509	3,818	346,935.40	\$ 121,739.63
L0022	PALM SPRINGS NORTH	0.4936	0.4734	1,682	138,970.00	\$ 65,788.40
L0024	VILLAGE GREEN	0.4517	0.3649	1,864	163,228.00	\$ 59,561.90
L0025	OAKLAND PARK	0.3978	0.3655	401	34,239.00	\$ 12,514.35
L0028	SOUTHWEST SECTION TWO	0.4613	0.4381	661	55,212.00	\$ 24,188.38
L0031	LAKE ARCOLA	0.4940	0.2801	276	23,352.00	\$ 6,540.90
L0034	PARK SHORES	0.3964	0.2722	1,063	72,158.00	\$ 19,641.41
L0038	WESTBROOKE GARDENS	0.4013	0.3194	528	36,386.00	\$ 11,621.69
L0040	LIBERTY CITY	0.4075	0.3335	2,710	243,922.00	\$ 81,347.99
L0043	CENTRAL CANAL	0.4745	0.4477	942	71,107.00	\$ 31,834.60
L0048	KEY BISCAYNE ONE	0.4708	0.2106	1,079	85,645.70	\$ 18,036.98
L0051	KEY BISCAYNE TWO	0.4699	0.3634	184	14,828.00	\$ 5,388.50
L0052	MIAMI GARDENS	0.4296	0.3456	832	76,136.00	\$ 26,312.60
L0053	CORAL PINES	0.3980	0.2533	788	72,902.00	\$ 18,466.08
L0054	FLAMINGO VILLAGE	0.4044	0.3850	330	29,528.00	\$ 11,368.28
L0055	PEACHTREE LANE	0.4424	0.4157	233	19,441.00	\$ 8,081.62
L0059	GOULDS	0.5621	0.4092	1,971	183,961.00	\$ 75,276.84
L0060	PINEWOOD PARK	0.4026	0.3029	814	63,565.00	\$ 19,253.84
L0067	ANDERSON HEIGHTS	0.4356	0.3821	792	74,290.00	\$ 28,386.21
L0071	CUTLER RIDGE ADDITION ONE	0.4879	0.4581	2,998	225,126.00	\$ 103,130.22

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Proposed Fiscal Year 2017-18 Special Taxing Districts Assessment Rates
 (Assessment based on lot/parcel)

EXHIBIT A (Districts with Decreasing or Flat Rates)

District	District Description	FY2016-17 Current Rate	FY 2017-18 Proposed Rate	Number of Folios	Number of Units	Value
L0075	BISCAYNE MANNING	0.4350	0.4167	358	34,810.00	\$ 14,505.33
L0077	BISCAYNE MANNING FIRST ADDITION	0.3668	0.3536	139	15,688.00	\$ 5,547.28
L0080	LIBERTY PLAZA	0.3392	0.2471	157	18,421.43	\$ 4,551.94
L0084	SCHENLEY	0.4492	0.3449	324	26,804.00	\$ 9,244.70
L0087	WEST LITTLE RIVER	0.3485	0.2717	591	46,574.00	\$ 12,654.16
L0088	LEE MANOR	0.4907	0.4411	532	37,174.00	\$ 16,397.45
L0089	GOLF PARK MINTON MANOR FAIRMONT	0.4506	0.3626	751	68,614.00	\$ 24,879.44
L0091	BISCAYNE GARDENS ADDITION TWO	0.3651	0.2638	461	46,943.00	\$ 12,383.56
L0103	LITTLE GABLES	0.4217	0.3318	842	65,473.00	\$ 21,723.94
L0106	BIRD ROAD HIGHLANDS	0.3162	0.1535	841	52,521.00	\$ 8,061.97
L0108	BISCAYNE GARDENS THIRD ADDITION	0.4485	0.4081	618	55,347.00	\$ 22,587.11
L0113	ALLAPATTAH	0.3258	0.1850	1,093	101,603.00	\$ 18,796.56
L0116	LEE MANOR FIRST ADDITION	0.4225	0.3733	460	40,665.00	\$ 15,180.24
L0125	COSTALL DORAL EAST	0.2468	0.0753	256	22,410.00	\$ 1,687.47
L0134	VILLAGES OF HOMESTEAD	2.8892	0.3159	504	26,549.00	\$ 8,386.83
L0140	HAPPY FARMS ACRES	0.4458	0.4306	479	37,104.00	\$ 15,976.98
L0180	WESTGATE GARDENS	0.5423	0.3613	629	29,303.00	\$ 10,587.17
L0419	MOODY DRIVE ESTATES	1.1687	0.8252	114	6,712.00	\$ 5,538.74
L0424	PA AT WEST SUNSET	0.3958	0.0100	223	3,791.00	\$ 37.91
L0600	PRESIDENTIAL ESTATES	1.0625	0.9765	178	6,864.00	\$ 6,702.70
L0669	FC SUBDIVISION	0.9398	0.5213	231	12,588.00	\$ 6,562.12
L0689	MARQUESA SUBDIVISION	0.0500	0.0100	78	1,193.00	\$ 11.93
L0707	DORAL CONCOURSE	0.7384	0.7384	37	1,108.00	\$ 818.15
L0717	DCP SUBDIVISION FIRST ADDITION	0.1090	0.0100	69	678.00	\$ 6.78
L0768	POTAMKIN SUBDIVISION	3.8930	0.0100	1	456.00	\$ 4.56
L0811	MELODY HOMES	0.8265	0.0100	11	470.00	\$ 4.70
L0816	SHOMA VILLAS AT COUNTRY CLUB OF MIAMI 1	0.0500	0.0100	121	484.00	\$ 4.84
L0825	ALEXA SUBDIVISION	0.1549	0.0100	11	559.00	\$ 5.59

Proposed Fiscal Year 2017-18 Special Taxing Districts Assessment Rates
 (Assessment based on lot/parcel)

EXHIBIT A (Districts with Decreasing or Flat Rates)

District	District Description	FY2016-17 Current Rate	FY 2017-18 Proposed Rate	Number of Folios	Number of Units	Value
L0835	PARK CENTRE BUSINESS PARK	5.0573	0.0100	17	592.00	\$ 5.92
L0836	CAULEY PALISADES	0.3494	0.0100	19	1,346.00	\$ 13.46
L0879	TAMIAMI INDUSTRIAL PARK	0.2261	0.0100	39	331.00	\$ 3.31
L0885	SUSSYAN SUBDIVISION	4.7516	4.3450	4	352.00	\$ 1,529.44
L0888	MARTEX BUSINESSCENTER AND FIRST ADD.	0.5443	0.0100	37	2,127.00	\$ 21.27
L0937	RIVERSIDE	0.0500	0.0100	234	468.00	\$ 4.68
L0944	SANTA BARBARA SUBDIVISION	0.0500	0.0100	194	970.00	\$ 9.70
L0950	VICTORIA BAY ESTATES	1.8290	0.0100	17	1,316.00	\$ 13.16
L0969	CHEDIAK SUBDIVISION	1.9060	0.0100	7	588.00	\$ 5.88
L0978	LORANT ENTERPRISES AT TAMIAMI	0.8689	0.0100	9	602.00	\$ 6.02
L0997	SUPERIOR SUBDIVISION	0.7865	0.0100	4	290.00	\$ 2.90
L1026	ISABELLA HOMES	0.3815	0.0100	21	1,701.00	\$ 17.01
L1033	ISLANDS AT DORAL FIRST ADDITION	0.0500	0.0100	699	16,077.00	\$ 160.77
L1035	GOULDS HAMMOCK ESTATES	0.3394	0.0100	52	2,996.00	\$ 29.96
L1040	INTERLAKEN	0.1144	0.0100	180	5,688.00	\$ 56.88
L1048	SHRADER'S HAVEN	0.1002	0.0100	22	926.00	\$ 9.26
L1052	OAK LANE	0.9794	0.6995	38	1,040.00	\$ 727.48
L1059	SUNSET LAKE TOWNHOMES	0.7444	0.5256	72	1,152.00	\$ 605.49
L1069	BONITA GRAND ESTATES SOUTH	0.5719	0.0100	95	13,953.00	\$ 139.53
L1070	EUROSUITES AT DORAL	0.0500	0.0100	386	2,571.00	\$ 25.71
L1079	NAVA SUBDIVISION	0.4379	0.0100	67	335.00	\$ 3.35
L1084	AB AT TAMIAMI AIRPORT 1	0.4403	0.0100	57	938.00	\$ 9.38
L1095	LUZ MARINA ESTATES	1.5470	0.0100	11	646.00	\$ 6.46
L1099	BISMARK ESTATES	0.3413	0.0100	27	1,596.00	\$ 15.96
L1117	LAROC SUBDIVISION	0.0316	0.0100	19	1,423.00	\$ 14.23
L1118	BMS OJUS	1.8230	0.0100	2	705.00	\$ 7.05
L1122	MANSIONS AT SION	0.8585	0.0100	40	2,542.00	\$ 25.42
L1134	CHEDIAK SUBDIVISION 1ST ADDITION	0.0256	0.0100	9	765.00	\$ 7.65

Proposed Fiscal Year 2017-18 Special Taxing Districts Assessment Rates
 (Assessment based on lot/parcel)

EXHIBIT A (Districts with Decreasing or Flat Rates)

District	District Description	FY2016-17 Current Rate	FY 2017-18 Proposed Rate	Number of Folios	Number of Units	Value
L1153	LETI SUBDIVISIONTHIRD ADDT.	0.9670	0.0100	7	360.00	\$ 3.60
L1173	BAROQUE ESTATES	0.3153	0.0100	6	433.00	\$ 4.33
L1177	TRADITION AT KENDALL	0.5749	0.0100	1	271.00	\$ 2.71
L1183	VESSEL	1.5610	0.0100	59	3,838.00	\$ 38.38
L1184	SOFIA ESTATES	0.1442	0.0100	12	641.00	\$ 6.41
L1202	WEST WINDS ESTATES	1.2570	0.0100	12	723.00	\$ 7.23
L1205	CORAL TOWN PARK	0.8715	0.0100	4	1,730.00	\$ 17.30
L1220	LAKESIDE COMMERCIAL PARK	2.2760	0.0100	1	492.00	\$ 4.92
L1222	RESERVE AT DORAL WEST	0.0500	0.0100	123	615.00	\$ 6.15
L1233	DORANDA SUBDIVISION	1.3037	0.0100	158	1,738.00	\$ 17.38
L1257	DORAL BREEZE	1.3020	0.0100	541	5,014.00	\$ 50.14
L1259	TOWN AND COUNTRY PROFESSIONAL CENTER	0.2378	0.0100	39	1,606.00	\$ 16.06
L1272	CASARIEGO BUSINESS PARK	2.6168	0.0100	1	313.00	\$ 3.13
L1281	LA JOYA APARTMENTS	2.3100	0.0100	1	1,136.00	\$ 11.36
L1286	CW 144 SUBDIVISION	0.9878	0.0100	25	1,446.00	\$ 14.46
L1288	CIRCLE CREEK APARTMENTS	0.3959	0.0100	1	1,177.00	\$ 11.77
L1292	VINTAGE ESTATES	0.6488	0.0100	171	1,674.00	\$ 16.74
L1293	HAMPTON APARTMENTS	3.5077	0.0100	1	968.00	\$ 9.68
L1332	SKYLAKE GARDENS CONDO NO. 4	27.9022	9.0029	104	504.15	\$ 4,538.81

Proposed Fiscal Year 2017-18 Special Taxing Districts Assessment Rates
 (Assessment based on lot/parcel)

EXHIBIT A (Districts with Decreasing or Flat Rates)

District	District Description	FY2016-17 Current Rate	FY 2017-18 Proposed Rate	Number of Folios	Number of Units	Value
M178	AIR PARK INDUSTRIES	0.0261	0.0216	46	875,882.00	\$ 18,919.05
M198	SKYLAKE GULF CLUB	0.0148	0.0103	909	2,914,547.35	\$ 30,019.84
M204	FREE ZONE	0.0140	0.0110	34	879,090.00	\$ 9,669.99
M208	LIMEWOOD GROVE	0.0344	0.0237	239	2,131,742.00	\$ 50,522.29
M215	FOREST VIEW	0.0087	0.0087	216	1,179,123.00	\$ 10,258.37
M240	CORSICA	0.0323	0.0311	115	1,061,953.00	\$ 33,026.74
M243	SINOS ESTATES	0.0921	0.0651	6	75,029.00	\$ 4,884.39
M244	GARDEN HILLS SUBDIVISION	0.0398	0.0285	293	2,328,006.00	\$ 66,348.17
M245	DORAL ISLES	0.0109	0.0066	2,930	17,704,444.00	\$ 116,849.33
M247	PARK LAKES	0.0280	0.0280	142	870,224.00	\$ 24,366.27
M248	INTERIAN HOMES	0.1193	0.1162	4	61,971.00	\$ 7,201.03
M251	GARDEN HILLS WEST	0.0265	0.0265	382	2,559,726.00	\$ 67,832.74
M252	ROYAL LANDING ESTATES	0.0681	0.0492	15	117,399.00	\$ 5,776.03
M253	ROYAL LANDING MULTIPURPOSE	0.0134	0.0112	137	1,098,701.00	\$ 12,305.45
M254	SAN DENIS SAN PEDRO ESTATES	0.0825	0.0825	88	521,329.00	\$ 43,009.64
M258	SHOREWAY SUBDIVISION	0.0273	0.0273	569	3,523,181.00	\$ 96,182.84
M259	VENETIAN LAKE	0.0453	0.0217	60	362,882.00	\$ 7,874.54
M266	CASA LAGO	0.0236	0.0091	59	508,211.00	\$ 4,624.72
M270	HIGHLAND LAKE	210.0096	210.0096	105	104.50	\$ 21,946.00
M273	PONCE ESTATES SECTION TWO	0.0315	0.0300	121	709,537.00	\$ 21,286.11
M275	MOODY DRIVE	0.0290	0.0286	114	587,746.00	\$ 16,809.54
M276	WATERSEDGE	0.0437	0.0282	35	234,532.00	\$ 6,613.80
M277	PARK LAKES BY THE MEADOWS PHASES 4-5	0.0617	0.0530	24	150,036.00	\$ 7,951.91
M279	MANGUS SUBDIVISION	0.0502	0.0443	235	1,500,171.00	\$ 66,457.58
M285	ERICA GARDENS	0.0635	0.0379	85	454,779.00	\$ 17,236.12
M292	VALENCIA GROVE ESTATES	0.0195	0.0195	50	821,393.00	\$ 16,017.16
M293	CRESTVIEW LAKES	0.0328	0.0238	139	840,894.00	\$ 20,013.28
M295	MILLER COVE FIRST ADDITION	0.0229	0.0175	59	385,165.00	\$ 6,740.39

Proposed Fiscal Year 2017-18 Special Taxing Districts Assessment Rates
 (Assessment based on lot/parcel)

EXHIBIT A (Districts with Decreasing or Flat Rates)

District	District Description	FY2016-17 Current Rate	FY 2017-18 Proposed Rate	Number of Folios	Number of Units	Value
M300	SELLA SUBDIVISION	0.0739	0.0604	76	463,786.00	\$ 28,012.67
M304	EMERALD LAKES ESTATES	0.0324	0.0114	173	568,726.00	\$ 6,483.48
M307	CANDLEWOOD	192.8412	21.3601	35	35.00	\$ 747.60
M309	MILON VENTURE	0.0208	0.0034	514	3,000,517.00	\$ 10,201.76
M311	LAUREN'S POND	0.0529	0.0190	52	323,560.00	\$ 6,147.64
M313	MELODY HOMES	0.0834	0.0751	11	60,638.00	\$ 4,553.91
M314	LAROC ESTATES	0.0186	0.0087	130	783,060.00	\$ 6,812.62
M321	HELENA HOMES	0.0225	0.0165	73	414,178.00	\$ 6,833.94
M329	CORAL WEST HOMES	0.1712	0.1712	6	50,516.00	\$ 8,648.34
M339	FLORENCIA ESTATES	0.0342	0.0319	34	229,881.00	\$ 7,333.20
M344	DANIELLE PATRICK	0.0495	0.0320	34	333,054.00	\$ 10,657.73
M345	COUNTRYSIDE AND FIRST ADDITION	0.0635	0.0598	170	1,389,057.00	\$ 83,065.61
M350	FAVA ESTATES	0.0367	0.0367	9	119,275.00	\$ 4,377.39
M358	MILLER LAKE	0.0812	0.0125	44	236,100.00	\$ 2,951.25
M359	CVS-167	0.0678	0.0678	3	160,430.00	\$ 10,877.15
M361	BONITA GOLF VIEW	0.0537	0.0521	121	513,783.00	\$ 26,768.09
M365	CEDAR WEST HOMES 2	0.1191	0.0865	32	120,742.00	\$ 10,444.18
M376	JORDAN'S LANDING	0.0380	0.0190	60	342,724.00	\$ 6,511.76
M382	SANTA BARBARA	0.0357	0.0252	194	1,099,450.00	\$ 27,706.14
M386	KINGS ESTATES	0.0806	0.0806	15	104,371.00	\$ 8,412.30
M387	COSMOPOLITAN ROADWAY	0.0073	0.0060	18	3,201,654.00	\$ 19,209.92
M406	OAKLAND ESTATES	0.0162	0.0162	145	644,665.00	\$ 10,443.57
M408	SOUTH KENDALL ESTATES	0.0063	0.0063	39	1,488,665.00	\$ 9,378.59
M409	CAMINO REAL ESTATES AND FIRST ADDITION	0.0245	0.0133	61	382,755.00	\$ 5,090.64
M412	JC KERN ESTATES	0.0766	0.0732	59	397,387.00	\$ 29,088.73
M416	SUPERIOR SUBDIVISION	0.1770	0.1770	4	44,141.00	\$ 7,812.96
M419	MOODY DRIVE ESTATES 1ST ADDITION	0.0485	0.0473	62	335,852.00	\$ 15,885.80
M435	JARGUTI SUBDIVISION	0.0718	0.0424	16	93,727.00	\$ 3,974.02

Proposed Fiscal Year 2017-18 Special Taxing Districts Assessment Rates
 (Assessment based on lot/parcel)

EXHIBIT A (Districts with Decreasing or Flat Rates)

District	District Description	FY2016-17 Current Rate	FY 2017-18 Proposed Rate	Number of Folios	Number of Units	Value
M442	CHADUSTRY ESTATES	0.0856	0.0583	12	157,887.00	\$ 9,204.81
M452	DEER CREEK ESTATES FIRST ADDITION	0.0669	0.0392	25	135,400.00	\$ 5,307.68
M453	HILDA'S ESTATES SUBDIVISION	0.0270	0.0233	39	242,873.00	\$ 5,658.94
M460	NARANJA GARDENS	0.0201	0.0201	221	790,311.00	\$ 15,885.25
M468	GOULDS HAMMOCK ESTATES	0.0400	0.0314	51	270,805.00	\$ 8,503.28
M473	BONITA GRAND ESTATES S	0.0234	0.0061	92	1,757,444.00	\$ 10,720.41
M500	EVERGREEN	0.0269	0.0190	109	595,363.00	\$ 11,311.90
M509	JOANNA ESTATES	0.1414	0.0216	26	139,091.00	\$ 3,004.37
M751	LAKE PATRICIA	303.3503	149.4190	74	74.00	\$ 11,057.01

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Proposed Fiscal Year 2017-18 Special Taxing Districts Assessment Rates
 (Assessment based on lot/parcel)

EXHIBIT A (Districts with Decreasing or Flat Rates)

District	District Description	FY2016-17 Current Rate	FY 2017-18 Proposed Rate	Number of Folios	Number of Units	Value
G195	BELLE MEADE	788.3978	678.6585	344	354.00	\$ 240,245.11
G198	ALLISON ISLAND	6,289.5747	4,262.0310	47	47.00	\$ 200,315.46
G216	MIAMI LAKES SECTION 1	328.3614	286.3152	863	860.50	\$ 246,374.23
G248	NATOMA ROV PATROL	357.1429	338.9567	134	135.00	\$ 45,759.15

Proposed Fiscal Year 2017-18 Special Taxing Districts Assessment Rates
 (Assessment based on lot/parcel)

EXHIBIT A (Districts with Decreasing or Flat Rates)

District	District Description	FY2016-17 Current Rate	FY 2017-18 Proposed Rate	Number of Folios	Number of Units	Value
R040S	HIBISCUS ISL SVC RELOC SUPPLEMENTAL	1.0000	1.0000	68	17,346.80	\$ 17,346.80
R0040	HIBISCUS ISLAND OVERHEAD SERVICES RELOC. IMP.	1.0000	1.0000	84	100,315.70	\$ 100,315.70

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Section 3. 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; and, (2) any resolutions adopting preliminary or amended assessment rolls resolutions for the districts and service areas described in Exhibit A.

Section 4. 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 5. 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 6. 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 an override by this Board.

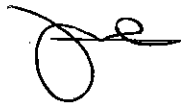
Section 7. It is the intention of the Board of County Commissioners and it is hereby ordained that the provisions of this Ordinance shall be excluded from the Code of Miami-Dade County, Florida.

PASSED AND ADOPTED: September 19, 2017

Approved by County Attorney as
to form and legal sufficiency:

GKS for APW

Prepared by:



Daija Page Lifshitz
Jorge Martinez-Esteve