

Date: (Public Hearing: 7-6-23)
June 21, 2023

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

Agenda Item No. 5(E)

From: Daniella Levine Cava
Mayor



Ordinance No. 23-42

Subject: Ordinance Approving, Adopting and Ratifying Special Taxing District Rates for Newly Active Street Lighting Special Taxing Districts

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 2023 real property tax bills.

Recommendation

It is recommended that the Board approve the attached Ordinance pertaining to the proposed FY 2023-24 assessment rates for newly active street lighting special taxing districts (districts) listed in Exhibit A, attached hereto. The 18 newly active districts are being assessed for the first time and approval of this Ordinance is required to begin providing the services previously approved by the Board for those districts. All lots and parcels within the districts are unique due to their geographical boundaries, affected property owners, and level of service. 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.

These proposed new rates will provide funding to cover expenses for utilities, administrative and operational costs. 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 2023-24 assessment rates are for multipurpose maintenance districts within Commission District 8 represented by County Commissioner Danielle Cohen Higgins, Commission District 9 represented by County Commissioner Kionne L. McGhee, and Commission District 10 represented by County Commissioner Anthony Rodriguez.

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 18 districts is \$191,390.00 (Exhibit A). These newly active Districts are composed of 1,526 folios. 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 on 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 provide the level of service required by ordinance.

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 Christina Salinas Cotter, Assistant Director, PROS.

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 2023 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 right-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 right-of-way; and
4. Capital Improvement/Road Maintenance - provides for upgrades or improvements within public right-of-way; examples include water/sewer, drainage, utilities and other roadway improvements.

Once these new districts are activated, the County will be responsible for the management and operation of 1,041 active Special Taxing Districts. Of these, 897 are Street Lighting Districts, 24 are Security Guard Districts, 118 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.

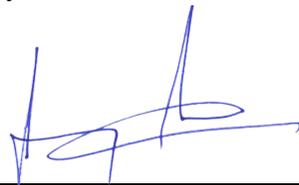
Special Taxing Districts are petitioned for and voted on by the homeowners within the area or created by developers at the inception of a development project. These services are beyond those traditionally provided by County government and are billed to property owners as non-ad valorem assessments included in their annual property tax bill.

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 2023 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 notice 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 new rates 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 will reach out to impacted districts with organized associations to arrange for meetings with residents.

In accordance with section 18-19 of the Code, the Audit and Management Services Department (AMS) has been conducting annual audits on Special Taxing Districts. The most recent audit conducted for FY 2021 resulted in no adverse findings. AMS continues to provide oversight and review of these proposed new rates calculations were found to be accurate. PROS is working cooperatively with AMS to address any recommendations for improving the program.



Jimmy Morales
Chief Operations Officer

Proposed Fiscal Year 2023-24 Special Assessment Districts Rates
(Assessments based on front footage)
EXHIBIT A (New Districts Rates)

District	District Description	FY 2022-23 Current Rate	FY 2023-24 Proposed Rate	Number of Folios	Number of Units	Value
L0310	FERNAL SUBDIVISION SPTX	\$0.0000	\$ 0.5102	38	3091	\$ 1,577.00
L0810	PW REDLAND'S COVE SLIDS	\$0.0000	\$ 0.4501	42	6147	\$ 2,766.00
L0814	PW MILYA SUBDIVISION S L-814	\$0.0000	\$ 0.6936	28	2826	\$ 1,960.00
L0831	PW EVE ESTATES SLIDS	\$0.0000	\$ 0.3028	49	6142	\$ 1,859.00
L0913	PW KING'S HOME SLIDS	\$0.0000	\$ 0.8124	18	1418	\$ 1,151.00
L0931	PW MYSTIC FOREST TWO SLIDS	\$0.0000	\$ 5.8375	52	357	\$ 2,083.00
L0973	PW VIRGINIA ESTATES SLIDS	\$0.0000	\$ 0.5840	10	1440	\$ 840.00
L1009	PW CHRISTY'S ESTATES SLIDS	\$0.0000	\$ 0.7903	45	3309	\$ 2,615.00
L1079	PW NAVA SUBDIVISION	\$0.0000	\$ 0.6676	67	352	\$ 234.00
L1092	ABEL HOMES @ NARANJA VILLAS S	\$0.0000	\$ 1.5406	36	912	\$ 1,405.00
L1105	PW BUDDY'S PARADISE SLIDS	\$0.0000	\$ 0.8111	20	1466	\$ 1,189.00
L1125	PW B.B.E. SUBDIVISION	\$0.0000	\$ 0.5995	50	3391	\$ 2,032.00
L1143	SPTX LUCKY START AT SUNRISE	\$0.0000	\$ 0.6835	72	5574	\$ 3,809.00
L1170	PW MC ESTATES SLIDS	\$0.0000	\$ 3.8115	496	13970	\$ 53,246.00
L1174	RIVIERA GRAND ESTATES SUBDIV	\$0.0000	\$ 0.7139	50	3390	\$ 2,420.00
L1176	PW HEMINGWAY'S POINT	\$0.0000	\$ 3.2893	322	17474	\$ 57,477.00
L1369	SPTX VILHEN DRIVE ESTATES	\$0.0000	\$ 2.8314	88	11349	\$ 32,133.00
L1406	SPTX SILVER PALMS MIDTN L-1406	\$0.0000	\$ 8.2041	43	2754	\$ 22,594.00

MDC004



MEMORANDUM
(Revised)

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

DATE: July 6, 2023

FROM: 
Gen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 5(E)

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. 5(E)
7-6-23

ORDINANCE NO. _____ 23-42 _____

ORDINANCE APPROVING, ADOPTING AND RATIFYING NON-AD VALOREM ASSESSMENT ROLLS, RATES AND ASSESSMENTS FOR CERTAIN NEWLY ACTIVE STREET LIGHTING SPECIAL TAXING DISTRICTS IN MIAMI-DADE COUNTY, FLORIDA FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; 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, but not limited to, street lighting, security guard, multipurpose maintenance, and capital improvement/road maintenance. 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 197.3632, 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 County 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 6, 2023

Approved by County Attorney as to form and legal sufficiency:



Prepared by:



Daija Page Lifshitz
Jorge Martinez-Esteve