

Memorandum



Date: (Public Hearing 5-20-14)
February 19, 2014

Agenda Item No. 5(B)

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor

A handwritten signature in black ink, appearing to read "Carlos A. Gimenez", written over a horizontal line.

Subject: Hibiscus Island Overhead Services Relocation Improvement Special Taxing District

Recommendation

It is recommended that the Board of County Commissioners (BCC) adopt the attached resolution authorizing that the previously adopted assessment roll for the subject District be revised to change the special assessment allocation from one unit of special assessment per taxable folio to one unit of special assessment per each buildable lot. Implementation of this resolution is contingent upon subsequent ratification through mailed ballot referendum by all qualified electors within the District boundary.

Scope

This special taxing district lies within Commissioner Bruno A Barreiro's District 5, and wholly within the municipal limits of the City of Miami Beach (CITY), and provides for the relocation of electrical, telephone and cable television services from overhead to buried conduit.

Fiscal Impact/Funding Source

There will be no fiscal impact on the County's budget resulting from the adoption of this resolution. District establishment and creation costs have been paid from the District's initial FY 2010-2011 collections and District bond costs have yet to be incurred.

The overall economic impact on the private sector will remain as imposed by the District's previously adopted assessment roll.

If approved, the reallocation of the capital lien special assessments will raise the assessments for each of the 151 buildable lots (148 single-family and three (3) condominium lots) from \$11,334.00 to \$13,585.79, an increase of \$2,251.79 or approximately 20% per lot. Each of the condominium dwelling units will be assessed a pro-rata share based on their percentage ownership in their condominium. For comparison purposes, if the 33 taxable condominium units reduced amount of \$40,757.37 (\$13,585.79/lot x 3 condominium lots) is pro-rated uniformly over the 33 condominium dwelling units, each will be assessed approximately \$1,235.06 per unit, an 89% decrease from the original \$11,334. The 33 condominium owners total combined capital lien special assessment obligations will decrease from \$374,022.00 to \$40,757.37, or approximately \$333,264.63. This difference will be absorbed by the single-family lot owners and is included in the \$13,585.79.

Track Record/Monitoring


Performance, invoicing and payment to the CITY will be monitored by the Public Works and Waste Management Department and the person responsible is Donald L. Tock, Jr., Chief, Special Taxing Districts Division. The Miami-Dade County Tax Collector's Office will accomplish the terms of this resolution.

Background

On September 21, 2010, in response to resident petition and pursuant to Ordinance No. 10-51, the BCC approved the creation and establishment of the Hibiscus Island Overhead Services Relocation Improvement Special Taxing District, and the District's preliminary assessment roll was subsequently adopted as a separate item on the same agenda per Resolution R-933-10. The District's creation and implementation was then ratified by mailed ballot referendum of the District's qualified electors on December 7, 2010. Individual property assessments were initially placed on the affected property's 2010 annual combined Real Property tax bills.

Subsequently, upon a request of the Palm/Hibiscus/Star Islands Association, Inc. representing the affected Hibiscus Island homeowners, and pursuant to agreement with the County, a petition to revise the special assessment allocations to the individual properties was issued; received and validated pursuant to Chapter 18 of the Code. Upon approval of this resolution by the BCC at public hearing, a subsequent vote by mailed ballot to all registered voters within the District boundary will determine if the revised assessments become effective.

District services will be provided by the CITY through an interlocal agreement between the CITY and the County. The CITY has included the District's utility burial as part of a larger CITY funded project to provide drainage facilities, repaving, and landscaping beautification on the island and achieve savings through economies of scale and elimination of redundant work. It is expected that the District will benefit financially from this effort and may result in a refund to District taxpayers when the project is completed. Final costs of this project are conditional upon the CITY's contract with the Florida Power and Light Company as principal service provider. Any applicable additional payment or refund will be determined by the Miami-Dade County Tax Collector's office.



Anna T. Hudak
Deputy Mayor



MEMORANDUM

(Revised)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: May 20, 2014

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 5(B)

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
- ☐ 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 _____

Agenda Item No. 5(B)

5-20-14

RESOLUTION NO. _____

RESOLUTION ADOPTING A REVISED PRELIMINARY ASSESSMENT ROLL PROVIDING FOR ANNUAL ASSESSMENTS AGAINST REAL PROPERTY LOCATED WITHIN BOUNDARY OF A SPECIAL TAXING DISTRICT IN MIAMI-DADE COUNTY, FLORIDA, KNOWN AND DESCRIBED AS HIBISCUS ISLAND OVERHEAD SERVICES RELOCATION IMPROVEMENT SPECIAL TAXING DISTRICT IN ACCORDANCE WITH PROVISIONS OF CHAPTER 18 OF THE CODE OF MIAMI-DADE COUNTY, FLORIDA AND ORDINANCE NO. 10-51

WHEREAS, pursuant to petition, notice and public hearing, the Board of County Commissioners by Ordinance No. 10-51, adopted on September 21, 2010, created and established a special taxing district in Miami-Dade County, Florida, known and designated as the HIBISCUS ISLAND OVERHEAD SERVICES RELOCATION IMPROVEMENT SPECIAL TAXING DISTRICT in accordance with the provisions of Chapter 18 of the Code of Miami-Dade County, Florida, enacted under and pursuant to the provisions of Section 1.01(A)(11) of the Home Rule Charter of Miami-Dade County, Florida; and

WHEREAS, upon the district being approved on December 7, 2010, by a majority vote of qualified electors residing within the district; and

WHEREAS, pursuant to Ordinance No. 10-51, the Board of County Commissioners determined that special assessments in this special taxing district for the purpose of providing for the underground burial of existing overhead utility services should be levied on a unit basis; and

WHEREAS, pursuant to Ordinance No. 10-51, and Section 18-14(4) of the Code of Miami-Dade County, Florida, on September 21, 2010, the Board of County Commissioners adopted a preliminary assessment roll per Resolution R-933-10 providing for the collection of special assessments against affected property to fund District services; and

WHEREAS, each property owner was notified that the special assessments would be placed on the November 2010, and subsequent 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; and

WHEREAS, collection of the special assessments as shown on the assessment roll by Resolution No. R-933-10 were abated for the 2011 real property tax roll under Section 18-14(4)(4)(c)(9) of the Code of Miami-Dade County, Florida; and

WHEREAS, the Palm/Hibiscus/Star Islands Association, Inc., representing Hibiscus Island homeowners, objected to the assessment method and requested that the Public Works and Waste Management Department forward to the Board of County Commissioners for its consideration a resolution to revise the Adopted Preliminary Assessment roll to assess each buildable lot as one unit,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA that:

Section 1. That the said revised preliminary assessment roll (a copy of which is made a part hereof by reference) is approved, adopted and confirmed pursuant to Section 18-14(6) of the Code of Miami-Dade County, Florida.

Section 2. If the revised preliminary assessment roll is approved by an election held pursuant to Resolution No. R- , the Clerk of the Board of County Commissioners is directed to deliver to the Finance Director, on or before July 3, 2014, a copy of the revised assessment roll, and to cause a duly certified copy of this resolution, together with the revised assessment roll, to be filed and recorded in the Office of the Clerk of the Circuit Court of Miami-Dade County, Florida.

Section 3. All assessments made upon said revised assessment roll shall constitute a special assessment lien upon the 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 4. Any assessments may be paid within thirty (30) days after the date of recordation and notice of the revised assessment roll, without interest. Thereafter all assessments shall be payable in equal annual installments through the annual combined Real Property tax bill, with interest at one percent (1%) over the county borrowing rate but not less than seven and a half (7-1/2%) from the expiration of said thirty (30) days in each of the succeeding fifteen (15) calendar years in accordance with Section 18-14(7) of the Code of Miami-Dade County, Florida.

Section 5. Implementation of this resolution pertaining to the said revised assessment roll shall be applicable and in full force and take effect for 2014 and subsequent year's real property tax rolls, following ratification of the district through a special election as called for by Resolution No. held on June 3, 2014.

Section 6. The Miami-Dade County Tax Collector's office is hereby directed to accomplish the provisions of this resolution.

The foregoing resolution was offered by Commissioner
who moved its adoption. The motion was seconded by Commissioner
and upon being put to a vote, the vote was as follows:

Rebeca Sosa, Chairwoman
Lynda Bell, Vice Chair

Bruno A. Barreiro
Jose "Pepe" Diaz
Sally A. Heyman
Jean Monestime
Sen. Javier D. Souto
Juan C. Zapata

Esteban L. Bovo, Jr.
Audrey M. Edmonson
Barbara J. Jordan
Dennis C. Moss
Xavier L. Suarez

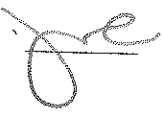
The Chairperson thereupon declared the resolution duly passed and adopted this 20th day
of May, 2014. This resolution shall become effective ten (10) days after the date of its adoption
unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this
Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

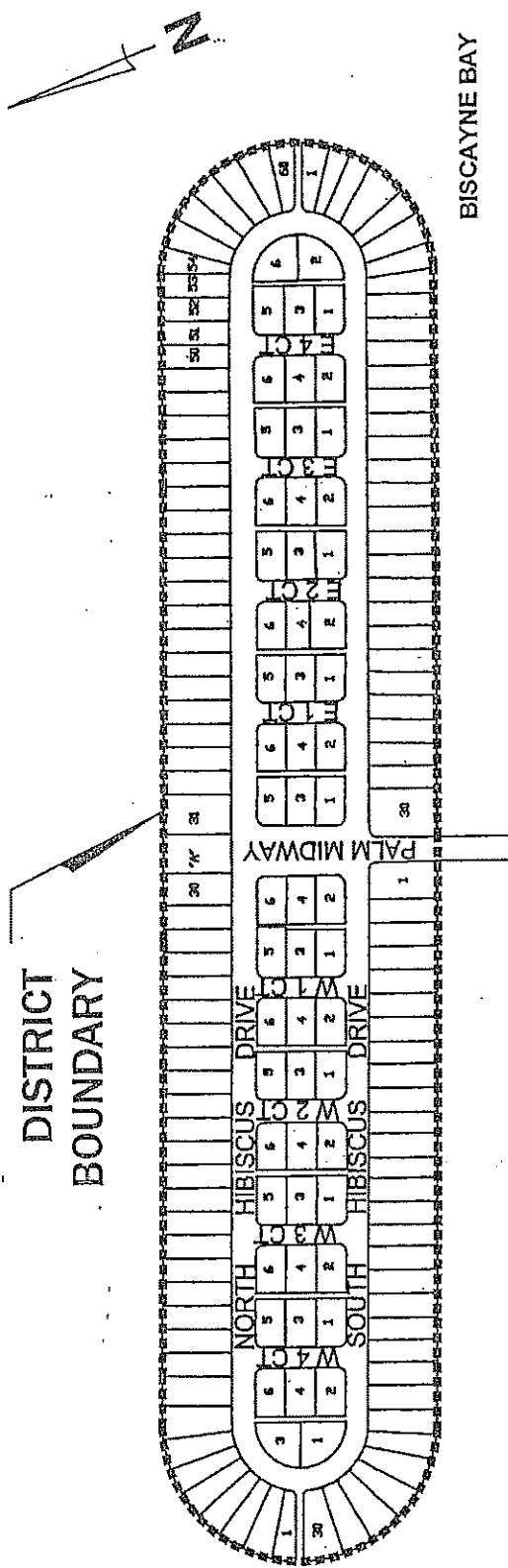
By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.



Jorge Martinez-Esteve





HIBISCUS ISLAND **OVERHEAD SERVICES RELOCATION IMPROVEMENT** **SPECIAL TAXING DISTRICT**

(DISTRICT BOUNDARY and LOCATION SKETCH)

NOTE: UNDERGROUNDING OF ELECTRICAL, TELEPHONE, AND CABLE TELEVISION OVERHEAD FACILITIES SHALL BE IN THE PUBLIC RIGHTS-OF-WAY WITHIN THE DISTRICT BOUNDARY.