



City of Miami Beach, 1700 Convention Center Drive, Miami Beach, Florida 33139, www.miamibeachfl.gov

## COMMISSION MEMORANDUM

TO: Mayor Dan Gelber and Members of the City Commission

FROM: Jimmy L. Morales, City Manager

DATE: February 12, 2020

SUBJECT: **A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, EXPRESSING THE CITY'S INTENT TO USE THE UNIFORM METHOD FOR COLLECTING THE NON-AD VALOREM ASSESSMENTS TO BE LEVIED WITHIN THE ALLISON ISLAND SECURITY GUARD SPECIAL TAXING DISTRICT OF THE CITY; STATING A NEED FOR SUCH LEVY; PROVIDING FOR THE MAILING OF THIS RESOLUTION TO THE FLORIDA DEPARTMENT OF REVENUE, THE MIAMI DADE COUNTY TAX COLLECTOR, AND THE MIAMI DADE COUNTY PROPERTY APPRAISER; AND PROVIDING FOR AN EFFECTIVE DATE.**

### **ADMINISTRATION RECOMMENDATION**

The Administration is requesting that the Mayor and City Commission hereby express its intent to use the uniform method for collecting non-ad valorem assessments commencing with the Fiscal Year beginning October 1, 2020, to be levied for the Allison Island Security Guard Special Taxing District ("Special Taxing District"). Beginning with the tax statement mailed for such Fiscal Year, the City intends to use the uniform method for collecting non-ad valorem assessments authorized in Section 197.3632, Florida Statutes, for collecting non-ad valorem assessments for the cost of continued operation and maintenance of the Special Taxing District, including but not limited to the making of infrastructure and security improvements.

Such non-ad valorem assessments shall be levied within the Special Taxing District of the City. The Special Taxing District is located entirely within the incorporated area of the City and the legal description of the Special Taxing District is set forth in Exhibit A.

Upon passage and adoption, the City Clerk will send a certified copy of this Resolution by United States mail to the Florida Department of Revenue, the Miami-Dade County Tax Collector, and the Miami-Dade County Property Appraiser by March 10, 2020.

### **STRATEGIC PLAN SUPPORTED**

Organizational Innovation – Ensure strong fiscal stewardship

### **ANALYSIS**

The Mayor and City Commission of the City of Miami Beach and the County Board of County Commissioners ("Board") approved the creation of the Allison Island Security Guard Special Taxing District in City Resolution No. 89-19604 and County Ordinance No. 89-125 to provide 24-hour security guard service to Allison Island.

Pursuant to a County Charter Amendment approved by the electorate on November 8, 2016, County Ordinance No. 16-14 was given effect which created a new Section 18-3.1 in the Miami-Dade County Code. This new County Code Section provides, in part, that by joint resolutions of the County Board and the governing body of a municipality, the governing body of a municipality may be designated as the governing body of an existing special taxing district located entirely within the boundaries of such municipality, subject to a majority vote of the qualified electors residing in the special taxing district at an election called by and conducted as provided by the County Board. In addition, the County has advised that interlocal agreements with the County Board and with the County Tax Collector and Property Appraiser would be needed to effectuate a transfer of control.

The transfer of control of the Allison Island Security Guard Special Taxing District from the County Board to the Mayor and City Commission of the City of Miami Beach is supported by the Allison Island Homeowners Association. At the October 17, 2018 City Commission meeting, the Mayor and City Commission adopted Resolution No. 2018-30575 requesting the County to transfer control of the Allison Island Security Guard Special Taxing District from the County Board to the Mayor and City Commission of the City of Miami Beach, and to designate the Mayor and City Commission as the governing body of the Special Taxing District, subject to County approval and a majority vote of the qualified electors residing in the Special Taxing District.

On June 4, 2019, the County passed and adopted Resolution No. R-590-19, which approved the execution of an interlocal agreement for the transfer of control of the Special Taxing District, subject to the City passing a resolution ratifying and accepting the County's approval of the execution of an interlocal agreement.

In addition, on June 4, 2019, the County passed and adopted Resolution No. R-591-19 which called a special election for the Special Taxing District, and provided that the special election shall be held within the boundaries of the Special Taxing District, and set forth the ballot question to be presented for approval or disapproval by a mailed ballot and the noticing requirements and registration deadline, and provided that the special election shall be held on December 17, 2019 and that all marked ballots must be received by 7:00 pm on that day.

On December 17, 2019, the voters of the Allison Island Security Guard Special Taxing District unanimously approved the transfer of control of the Special Taxing District from the County to the City by 100% as further detailed in Letter to Commission (LTC) 644-2019 dated December 23, 2019.

On January 15, 2020, the City passed Resolution No. 2020-31145 ratifying and accepting the County's approval of the execution of an interlocal agreement.

The City intends to use the uniform method for collecting non-ad valorem assessments for the provision of continued operation and maintenance of the Special Taxing District, including but not limited to, the making of infrastructure and security improvements as authorized by Section 197.3632, Florida Statutes, because this method will allow such special assessments to be collected annually, commencing for the fiscal year beginning on October 1, 2020, in the same manner as provided for ad valorem taxes.

Upon passage and adoption of the accompanying Resolution, the City Clerk will be required to send a certified copy of the Resolution by United States mail to the Florida Department of Revenue, the Miami-Dade County Tax Collector, and the Miami-Dade County Property Appraiser by March 10, 2020.

All further timelines are noted as follows:

- In July 2020, the City is required to submit the final folio and non-ad valorem rates to the County.
- The deadline for the City to adopt a non-valorem assessment roll is September 15, 2020.

### **FINANCIAL INFORMATION**

Currently, the Allison Island Security Guard Special Taxing District has an annual budget of approximately \$274,095 for Fiscal Year 2020. The County collects an administrative fee to offset costs related to administering service contracts and providing fiscal support for the District. Administrative support provided by the City would be similar to that currently provided by the City to the Biscayne Point Security Guard Special Taxing District.

JLM/JW/TOS

**EXHIBIT A**

The Allison Island Guard Special Taxing District's legal description is as follows:

A portion of Sections 11, Township 53 South, Range 42 East, Dade County, Florida; being more particularly described as follows:

Lots 2 thru 52 of "Indian Creek Subdivision" according to the plat thereof, as recorded in the Plat Book 31 at page 75.

All the aforementioned plats being recorded in the Public Records of Dade County, Florida.