



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: July 29, 2020

SUBJECT: **A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, ACTING IN ITS CAPACITY AS THE GOVERNING BODY OF THE ALLISON ISLAND SECURITY GUARD SPECIAL TAXING DISTRICT, ADOPTING THE NON-AD VALOREM ASSESSMENT ROLL FOR ANNUAL ASSESSMENTS AGAINST REAL PROPERTY LOCATED WITHIN THE ALLISON ISLAND SECURITY GUARD SPECIAL TAXING DISTRICT COMMENCING FISCAL YEAR 2021.**

ADMINISTRATION RECOMMENDATION

The Administration recommends that the Mayor and City Commission, acting in its capacity as the governing body of the Allison Island Security Guard Special Taxing District, adopt the attached Resolution which authorizes the City Manager to certify and transmit the following information, in accordance with Section 197.3632 of the Florida Statutes, to the Miami-Dade County Property Appraiser:

- 1) Non-Ad Valorem Assessment Roll of \$4,804.35, per Residential Unit, for real property located within the Allison Island Security Guard Special Taxing District commencing Fiscal Year 2021.

BACKGROUND

In 1989, the City's Mayor and City Commission and the Miami-Dade County Board of County Commissioners approved the creation of a Special Taxing District pursuant to City Resolution No. 89-19604 and County Ordinance No. 89-125 to provide 24-hour security guard service to Allison Island.

Pursuant to a Miami-Dade 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 Board of County Commissioners 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 Board of County Commissioners and with the County Tax Collector and Property Appraiser would be needed to effectuate a transfer of control.

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 Special Taxing District from the Board of County Commissioners 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. Subsequently, on March 13, 2019, the City Commission approved the execution of an interlocal agreement to transfer control of the Special Taxing District from the County to the City in Resolution No. 2019-30750.

On June 4, 2019, the Miami-Dade County Board of County Commissioners passed and adopted Resolution No. R-590-19, which approved the interlocal agreement and 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 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 p.m. on that day.

On December 17, 2019, the voters approved the transfer of control of the Special Taxing District to the City. As a result of this vote, and pursuant to the terms of the Transfer Agreement between the County and the City, the City became the governing body of the Special Taxing District twelve days after the favorable election pursuant to Section 102.168 of the Florida Statutes, as no contest of the election was filed.

On January 15, 2020, the City Commission passed and adopted Resolution No. 2020-31145 which ratified and accepted County Resolution No. R-590-19, approving the transfer of control of the Special Taxing District and the interlocal agreement. City Resolution No. 2020-31145 also ratified and accepted County Resolution No. R-591-19, which called for a special election in the Special Taxing District to seek approval or disapproval of a Resolution designating the City as the governing body of the Special Taxing District pursuant to Section 18-3.1 of the Code of Miami-Dade County.

The City of Miami Beach 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 October 1, 2020, in the same manner as provided for ad valorem taxes.

PROCEDURE

The non-ad valorem assessment roll and operating budget for the Allison Island Security Guard Special Taxing District must be adopted in accordance with Florida Statutes.

The procedure by which non-ad valorem assessments, as districts, will be placed on the annual Notice of Proposed Property Taxes and Combined Property Tax Bill mailed to all property owners for FY 2021 is as follows:

1. By June 1st, the County Property Appraiser provides the governing body of the Special Taxing District(s) with the applicable parcels/units comprising the Special Taxing District
2. By July 13th, the governing body of the Special Taxing District(s) is required to provide the County Property Appraiser with the proposed parcels/units being assessed and the applicable rates
3. By August 24th, the annual Notice of Proposed Property Taxes (TRIM Notice) to inform applicable property owners of the proposed non-ad valorem assessment, is mailed by the County Property Appraiser
4. By September 15th, the governing body of the Special Taxing District(s) is required to provide the County Property Appraiser with the final parcels/units being assessed and the applicable rates adopted by Resolution by the governing body of the District

Upon adoption of the non-ad valorem assessment roll and operating budget, the non-ad valorem assessment will be placed on the annual Combined Property Tax Bill to be collected by the County Property Tax Collector and subsequently remitted to the governing body of the Special Taxing District(s) for operation of the District.

BUDGET

The FY 2021 budget reflects fiscal increases and/or decreases necessary to provide security services for the upcoming fiscal year. The FY 2021 budget for the Allison Island Security Guard Special Taxing District is \$221,000, which represents a 19.4%, or \$53,095, decrease from the FY 2020 budget of \$274,095 adopted by Miami-Dade County and is comprised of the following line item expenditures:

Items Included in FY 2021 Expenditures	\$
Contracted Security Guard Services for District	181,500
Utilities (Water, Sewer, Storm Water, Electricity, Telephone)	6,000
Janitorial Services	1,200
Guardhouse Repairs and Maintenance	1,200
Contingencies (based on budgeted collection allowance)	3,000
OIG Set-aside (based on 0.5% of budgeted contracts)	1,000
Property Management Internal Service Charges	27,100
Total	\$ 221,000

In order to continue to provide the current level of security required by this Special Taxing District, the Administration recommends the proposed FY 2021 non-ad valorem assessment of \$4,804.35, per Residential Unit, for real property located within the boundaries of the Allison Island Security Guard Special Taxing District commencing FY 2021, which will fund the FY 2021 budget for this Special Taxing District. This non-ad valorem assessment is \$926.53, or 16.2%, less than the non-ad valorem assessment adopted by Miami-Dade County for FY 2020 of \$5,730.88, per Residential Unit, and would generate proceeds of approximately \$221,000.

Statutory Requirement

Section 197.3632 of the Florida Statutes, entitled “Uniform method for the levy, collection, and enforcement of non-ad valorem assessments” establishes specific guidelines that must be used by all government entities, including local municipalities like the City of Miami Beach, in setting non-ad valorem assessment rates.

Annually by June 1st, the County Property Appraiser is required to provide each local government using the uniform method with the following information by list or compatible electronic medium: the legal description of the property within the boundaries described in the Resolution, and the names and addresses of the owners of such property. Such information shall reference the property identification number and otherwise conform in format to that contained on the ad valorem roll provided. It is important to note that the Property Appraiser is not required to submit information which is not on the ad valorem roll or compatible electronic medium provided.

The non-ad valorem assessment roll is required to be adopted at a duly noticed public hearing between January 1st and September 15th if one of the following criteria is met: (1) the Non-Ad Valorem assessment is levied for the first time; (2) the Non-Ad Valorem assessment is increased beyond the maximum rate authorized by law of judicial decree at the time of imposition; (3) the local government’s boundaries have changed, unless all newly affected property owners have provided written consent for such assessment to the local governing board; or (4) there is a change in the purpose for such assessment or in the use of the revenue generated by such assessment.

By September 15th of each year, the chair of the local governing board or his or her designee is required to certify a non-ad valorem assessment roll on compatible medium to the tax collector containing the non-ad valorem assessment for each parcel/unit on the roll.

CONCLUSION

The Mayor and City Commission, acting in its capacity as the governing body of the Allison Island Security Guard Special Taxing District, should adopt the attached Resolution which establishes the non-ad valorem assessment roll of \$4,804.35, per Residential Unit, for annual assessments against real property located within the Allison Island Security Guard Special Taxing District reflected in Attachment A commencing FY 2021, and authorizes and designates the City Manager to certify the non-ad valorem assessment roll on compatible electronic medium to the County Tax Collector.

Attachment A – Allison Island Non-Ad Valorem Assessment Roll

JLM/JW/TOS

Attachment A

Allison Island Security Guard Special Taxing District Non-Ad Valorem Assessment Roll

District #	Folio/Parcel	Property Address	City	State	Zip Code	Assessment Rate	Units	Assessment
F0202	02-3211-003-0020	6325 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0030	6341 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0040	6355 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0050	6365 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0060	6381 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0070	6391 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0080	6411 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0090	6415 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0100	6431 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	0.50	\$ 2,402.18
F0202	02-3211-003-0110	6455 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0120	6475 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0130	6491 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0140	6493 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	0.50	\$ 2,402.18
F0202	02-3211-003-0150	6505 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0160	6525 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0170	6535 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0180	6555 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0190	6565 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0200	6575 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0210	6585 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0220	6605 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0230	6621 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0240	6633 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0245	6651 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0250	6650 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0300	6596 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0310	6580 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0320	6570 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0330	6550 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0340	6530 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0350	6520 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0360	6500 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0370	6494 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0380	6480 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0390	6470 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0400	6450 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0410	6444 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0420	6420 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35

Attachment A

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F0202	02-3211-003-0430	6400 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0440	6380 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0450	6370 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0460	6360 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0470	6350 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0480	6330 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-003-0490	6320 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-067-0010	6620 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
F0202	02-3211-067-0020	6640 ALLISON RD	Miami Beach	Florida	33141	\$ 4,804.35	1.00	\$ 4,804.35
Total							46.00	\$ 221,000.10

Total (Rounded for Budget Purposes) \$ 221,000.00