

RESOLUTION NO. \_\_\_\_\_

**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.**

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

**WHEREAS**, the Special Taxing District is located entirely within the City of Miami Beach ("City"), and Section 18-3.1 of the Code of Miami-Dade County provides that for a special taxing district located entirely within municipal boundaries, the County may designate the governing body of the municipality as the governing body of the special taxing district, subject to a majority vote of the qualified electors residing in the district; and

**WHEREAS**, pursuant to Resolution No. 2018-30575, the City Commission requested the transfer of control of the Special Taxing District from Miami-Dade County to the City of Miami Beach, and subsequently approved the execution of an interlocal agreement to transfer control of the Special Taxing District from the County to the City pursuant to Resolution No. 2019-30750; and

**WHEREAS**, on June 4, 2019, the County adopted Resolution No. R-590-19, which approved the interlocal agreement and the transfer of control of the Special Taxing District; and

**WHEREAS**, in addition, on June 4, 2019, the County passed and adopted Resolution No. R-591-19, which called a special election for the affected residents to approve the transfer of control of the Special Taxing District from the County to the City; and

**WHEREAS**, pursuant to Resolution No. 2020-31145, the City Commission ratified and accepted: a) County Resolution No. R-590-19 approving the transfer of control of the Special Taxing District and the interlocal agreement, and b) County Resolution No. R-591-19, calling for a special election for qualified electors residing in the Special Taxing District to approve or disapprove the transfer of control of the Special Taxing District from the County to the City; and

**WHEREAS**, the special election was conducted within the Special Taxing District on December 17, 2019; and

**WHEREAS**, a majority of the qualified electors residing in the Special Taxing District approved the transfer of control of the Special Taxing District from the County to the; and

**WHEREAS**, pursuant to Resolution No. 2020-31176, the City expressed its intent to use the uniform method for collecting the non-ad valorem assessments to be levied within the Special Taxing District in accordance with Section 197.3632 of the 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; and

**WHEREAS**, the proposed non-ad valorem assessment recommended by the Administration for FY 2021 is \$4,804.35, per Residential Unit, for real property located within the boundaries of the Allison Island Security Guard Special Taxing District reflected in Attachment A, a copy of which is incorporated by reference herein ("Attachment A"), and will fund the FY 2021 budget for the Special Taxing District. This non-ad valorem assessment is \$926.53, or 16.2%, less than the FY 2020 non-ad valorem assessment adopted by Miami-Dade County of \$5,730.88, per Residential Unit, and would generate proceeds of approximately \$221,000; and

**WHEREAS**, after due consideration, the Mayor and City Commission finds that the assessments shown on the attached non-ad valorem assessment roll, as set forth in Attachment A, provide an equitable method of funding the provision of security guard services by fairly and equitably allocating the cost to the specially benefited properties, based upon the number of lots/units attributed to each tax parcel/folio of property within the Special Taxing District; and

**WHEREAS**, the non-ad valorem assessments will be placed on the 2020 Combined Property Tax Bill and collected by the Miami-Dade County Tax Collector and, the non-payment of the assessments when due, will cause a tax certificate to be issued against such properties and such properties will be subject to the same collection procedures as for ad valorem taxes, including loss of title; and

**WHEREAS**, the Mayor and City Commission desire to authorize and designate the City Manager to certify the non-ad valorem assessment roll on a compatible electronic medium to the County Tax Collector in accordance with Section 197.3632(5)(a) of the Florida Statutes.

**NOW, THEREFORE, BE IT DULY RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH**, that the Mayor and City Commission, acting in its capacity as the governing body of the Allison Island Security Guard Special Taxing District, hereby adopt the attached Non-Ad Valorem Assessment Roll, as set forth in Attachment A, for annual assessments against real property located within the Allison Island Security Guard Special Taxing District, commencing Fiscal Year 2021, and authorize and designate the City Manager to certify the non-ad valorem assessment roll on compatible electronic medium to the County Tax Collector in accordance with Section 197.3632(5)(a) of the Florida Statutes.

**PASSED AND ADOPTED** this 29<sup>th</sup> day of July, 2020.

**ATTEST:**

\_\_\_\_\_  
Dan Gelber, Mayor

\_\_\_\_\_  
Rafael E. Granado, City Clerk

APPROVED AS TO FORM AND  
LANGUAGE AND FOR EXECUTION

John H. Pollock  
City Attorney

07/27/2020

NK Date