MIAMIBEACH

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

COMMISSION MEMORANDUM

TO: Honorable Mayor Dan Gelber and Members of the City Commission

FROM: Alina T. Hudak, City Manager

DATE: September 14, 2022

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 2023.**

STRATEGIC PLAN SUPPORTED

Organizational Innovation – Ensure strong fiscal stewardship

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 $4,408.16, per Residential Unit, for real property located within the Allison Island Security Guard Special Taxing District commencing Fiscal Year 2023.

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.

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 pursuant to Section 102.168 of the Florida Statutes.

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.

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 2023 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 11th, 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 2023 budget reflects fiscal increases and/or decreases necessary to provide security services for the upcoming fiscal year. The FY 2023 budget for the Allison Island Security Guard Special Taxing District, including $20,000 for a security camera system upgrade requested by the District, is $236,000 as reflected in Attachment B, which represents a 4.4%, or $10,000, increase from the FY 2022 budget of $226,000 adopted by the City and is comprised of the following line-item expenditures:

Items Included in FY 2023 Expenditures	$
Contracted Security Guard Services for District	184,000
Security Camera System Upgrade (One-Time)	20,000
Property Management Internal Service Charges	20,000
Utilities (Water, Sewer, Storm Water, Electricity, Telephone)	3,800
Guardhouse Repairs and Maintenance	2,400
Contingencies (based on budgeted collection allowance)	2,400
Guardhouse Janitorial Services	1,200
Advertising and Mailing Costs for Notice of Public Hearing	1,200
OIG Internal Service Charges	1,000
Total	**$ 236,000**

In order to continue to provide the current level of security required by this Special Taxing District, the Administration recommends the proposed FY 2023 Non-Ad Valorem assessment of $4,408.16 per Residential Unit, for real property located within the boundaries of the Allison Island Security Guard Special Taxing District commencing FY 2023, which will fund the FY 2023 budget for this Special Taxing District. This Non-Ad Valorem assessment is $187.58, or 4.1%, less than the Non-Ad Valorem assessment adopted by the City for FY 2022 of $4,595.74, per Residential Unit, and would generate proceeds of approximately $216,000. The remainder of the total proposed budget, which is $20,000, will be funded using the District's available fund balance for a security camera system upgrade requested by the District.

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 $4,408.16, 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 2023, 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
Attachment B – Allison Island Budget

ATH/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	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0030	6341 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0040	6355 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0050	6365 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0060	6381 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0070	6391 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0080	6411 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0090	6415 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0100	6431 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0105	6445 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0110	6455 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0120	6475 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0130	6491 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0140	6493 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	3.00	$ 13,224.48
F0202	02-3211-003-0160	6525 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0170	6535 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0180	6555 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0190	6565 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0200	6575 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0210	6585 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0220	6605 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0230	6621 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0240	6633 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0245	6651 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0250	6650 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0300	6596 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0310	6580 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0320	6570 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0330	6550 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0340	6530 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0350	6520 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0360	6500 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0370	6494 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0380	6480 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0390	6470 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0400	6450 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0410	6444 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0420	6420 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0430	6400 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0440	6380 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0450	6370 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0460	6360 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0470	6350 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16

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	02-3211-003-0480	6330 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-003-0490	6320 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-067-0010	6620 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
F0202	02-3211-067-0020	6640 ALLISON RD	Miami Beach	Florida	33141	$ 4,408.16	1.00	$ 4,408.16
						Total	**49.00**	**215,999.84**

Total (Rounded for Budget Purposes) $ 216,000.00

ATTACHMENT B

FY 2023 Allison Island Special Taxing District Budget

	FY 2019 Actuals (MIAMI-DADE COUNTY)	FY 2020 Actuals (MIAMI-DADE COUNTY)	FY 2021 Actuals (CITY OF MIAMI BEACH)	FY 2022 Adopted Budget (CITY OF MIAMI BEACH)	FY 2023 Proposed Budget (CITY OF MIAMI BEACH)	$ Variance FY 2023 Budget vs FY 2022 Adopted	% Variance FY 2023 Budget vs FY 2022 Adopted
REVENUES							
Special Assessments	246,437	258,619	216,055	213,200	213,600	400	0.2%
Special Assessment Collection Allowance	0	0	0	2,800	2,400	(400)	-14.3%
Fund Balance/Retained Earnings	0	0	0	10,000	20,000	10,000	100.0%
Interest/Other	2,180	1,100	38,577	0	0	0	0.0%
Total	**$ 248,617**	**$ 259,719**	**$ 254,632**	**$ 226,000**	**$ 236,000**	**$ 10,000**	**4.4%**
EXPENDITURES							
County Personnel Costs	6,174	4,601	0	0	0	0	0.0%
Utilities (Electricity, Telephone, Sewer, Storm Water, Water) [1]	2,300	2,172	2,441	4,400	3,800	(600)	-13.6%
Janitorial Services [2]	2,653	1,411	490	1,200	1,200	0	0.0%
Repairs & Maintenance [3]	201	2,593	1,065	12,400	22,400	10,000	80.6%
Security Guard Services [4]	188,336	204,922	182,328	184,000	184,000	0	0.0%
Advertising [5]	0	0	0	0	1,200	1,200	100.0%
Contingencies (based on collections allowance)	0	0	0	2,800	2,400	(400)	-14.3%
Property Management Internal Service Charges [6]	28,324	19,205	27,100	20,200	20,000	(200)	-1.0%
OIG Internal Service Charges [7]	0	0	0	1,000	1,000	0	0.0%
Total	**$ 227,989**	**$ 234,904**	**$ 213,424**	**$ 226,000**	**$ 236,000**	**$ 10,000**	**4.4%**
Surplus / (Shortfall)	**$ 20,628**	**$ 24,815**	**$ 41,208**	**$ 0**	**$ 0**		
Number of Units (per Miami-Dade County Property Appraiser) [8]	47.00	47.00	46.00	47.00	49.00	2.00	4.3%
$ Assessment Rate/Unit	$ 5,336.42	$ 5,730.88	$ 4,804.35	$ 4,595.74	$ 4,408.16	$ (187.58)	-4.1%

Footnotes:

[1] Utility costs based on the following: Electricity - FY 2021 actuals for 4 months plus a 4% increase for FPL rate increase; Telephone - current monthly rate of $110.90; Storm Water - current monthly rate of $25.60 plus a 7.1% CPI increase; Water and Sewer - year-to-date actuals plus a 7.1% CPI increase

[2] FY 2023 janitorial services based on current agreement to include services at guardhouse at a rate of $22.52/week (based on one hour of service per week)

[3] FY 2023 repairs and maintenance budget based on Facilities and Fleet Management's projection for preventive and corrective maintenance, which includes one-time expenditure request of $20,000 for camera

[4] FY 2023 security guard cost based on an hourly rate for the Level 1 guard of $21.03 per hour to provide coverage 24 hours/day, 7 days/week (the hourly rate is subject to change for living wage if adopted by the City Commission for FY 2023)

[5] Advertising budget based on costs for Noticing of Public Hearing for Special Taxing Districts for FY 2022

[6] Includes approximately 16.7% of the split-funded Administrative Officer position and indirect costs associated with the operations of the Special Taxing District based on an updated Full Cost Allocation Study completed by a third-party consultant (1.32% of adjusted budget). This includes a 2.0% merit and a 10% increase over the FY 2022 projection for Health and Life Insurance, as well as proportionate share of pension costs for portion of full-time Administrative Officer position funded by Special Taxing District

[7] Based on the finalization of the Office of the Inspector General's FY 2023 budget and internal services allocations for FY 2023

[8] Proposed FY 2023 units based on Non-Ad Valorem Assessment roll provided by the Miami Dade Property Appraiser on June 1, 2022