

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 2025.

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

WHEREAS, the District is located entirely within the 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, a special election was conducted within the District on December 17, 2019, which resulted in the approval of the transfer of control of the District from the County to the City by a majority vote of the qualified electors residing in the District; and

WHEREAS, on February 12, 2020, the Mayor and City Commission adopted Resolution No. 2020-31176, expressing the City's intent to use the uniform method for collecting non-ad valorem assessments to be levied within the District to fund the continued operation and maintenance of the guardhouse gates, and security guard services in the District, including but not limited to the making of building, infrastructure, and security-related improvements, as authorized by Section 197.3632, Florida Statutes; and

WHEREAS, the non-ad valorem assessment proposed for Fiscal Year (FY) 2025 is \$14,857.14, per Residential Unit, for real property located within the boundaries of the District, as reflected in Attachment A, a copy of which is incorporated by reference herein ("Attachment A"), which will fund the proposed FY 2025 budget for the District and is \$7,736.26 more than the adopted FY 2024 non-ad valorem assessment of \$7,120.88, per Residential Unit, primarily due to one-time funding in the amount of \$330,000 in the FY 2025 budget proposed for the renovation of the guardhouse that was requested by the District; and

WHEREAS, after due consideration, the Mayor and City Commission finds that the proposed assessments, as set forth in Attachment A, provide an equitable method of funding the provision of security guard services, as well as improvements to the security guardhouse requested by the District for the upcoming fiscal year, 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 District; and

WHEREAS, the non-ad valorem assessments will be placed on the 2024 Combined Property Tax Bill and collected by the Miami-Dade County Tax Collector; and

WHEREAS, 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 Miami-Dade 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 of the City of Miami Beach, acting in its capacity as the governing body of the Allison Island Security Guard Special Taxing District, hereby adopts 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 FY 2025, and authorizes and designates the City Manager to certify the non-ad valorem assessment roll on compatible electronic medium to the Miami-Dade County Tax Collector in accordance with Section 197.3632(5)(a) of the Florida Statutes.


PASSED AND ADOPTED this ____ day of _____, 2024.

ATTEST:

Steven Meiner, Mayor

Rafael E. Granado, City Clerk

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION



City Attorney

8/22/2024

Date