

MIAMI BEACH

COMMISSION MEMORANDUM

TO: Honorable Mayor and Members of the City Commission

FROM: Eric Carpenter, City Manager

DATE: September 11, 2024 5:01 p.m. Public Hearing

TITLE: 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.

RECOMMENDATION

The Administration recommends that the Mayor and City Commission of the City of Miami Beach ("City"), acting in its capacity as the governing body of the Allison Island Security Guard Special Taxing District ("District"), adopt the 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 ("County") Property Appraiser:

- 1) Non-ad valorem assessment roll of \$14,857.14, per Residential Unit, for real property located within the Allison Island Security Guard Special Taxing District commencing Fiscal Year (FY) 2025.

BACKGROUND/HISTORY

In 1989, the 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 twenty-four (24) hour security guard services 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.

As such, the City of Miami Beach intends to use the uniform method for collecting non-ad valorem assessments 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, because this method will allow such special assessments to be collected annually.

ANALYSIS

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 ("TRIM Notice") and Combined Property Tax Bill mailed to all property owners for FY 2025 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 10th, 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 23rd, the annual TRIM Notice to inform applicable property owners of the proposed non-ad valorem assessment is mailed by the County Property Appraiser
4. By September 16th, the governing body of the Special Taxing District(s) is required to certify and 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 by the governing body of the Special Taxing District, 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 for operation of the District.

PROPOSED ASSESSMENT & BUDGET

The proposed FY 2025 budget summarized below for the Allison Island Security Guard Special Taxing District is \$676,000 and reflects the funding necessary to provide security services, as well as improvements to the security guardhouse for the upcoming fiscal year, as requested by the District. This represents a \$352,000 increase from the adopted FY 2024 budget of \$324,000 for the District, primarily due to the one-time funding in the amount of \$330,000 for the renovation of the guardhouse that was requested by the District for FY 2025.

Expenditures in FY 2025 Budget	\$
Guardhouse Renovation Project (One-Time)	330,000
Contracted Security Services and General Liability Insurance for District	294,000
Contingencies (based on budgeted collection allowance)	20,000
City of Miami Beach Internal Service Charges and Fees	16,000
Guardhouse Repairs and Preventive Maintenance	9,300
Guardhouse Utilities (Water, Sewer, Storm Water, Electricity, etc.)	4,200
Guardhouse Janitorial Services	1,500
Advertising and Mailing Services for Required Notice of Public Hearing	1,000
Total	\$ 676,000

In order to provide the level of services, as well as the one-time funding in the amount of \$330,000 for the renovation of the guardhouse, as requested by the District, an assessment of \$14,857.14,

per Residential Unit, is proposed for real property located within the boundaries of the District commencing FY 2025, which will generate approximately \$676,000 and fund the proposed budget for FY 2025. The proposed non-ad valorem assessment for FY 2025 is \$7,736.26 more than the non-ad valorem assessment of \$7,120.88, per Residential Unit, that was adopted for FY 2024.

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 rates for non-ad valorem assessments.

The County Property Appraiser, by June 1st, 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, 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 roll provided. It is important to note that the Property Appraiser is not required to submit information which is not on the 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 16th 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.

FISCAL IMPACT STATEMENT

See information provided above.

Does this Ordinance require a Business Impact Estimate?

(FOR ORDINANCES ONLY)

If applicable, the Business Impact Estimate (BIE) was published on .

See BIE at: <https://www.miamibeachfl.gov/city-hall/city-clerk/meeting-notice/>

FINANCIAL INFORMATION

See information provided above.

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 Resolution which establishes the non-ad valorem assessment roll of \$14,857.14, 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 2025, 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

EC/JDG/TOS/RA

Applicable Area

Citywide

Is this a “Residents Right to Know” item, pursuant to City Code Section 2-17?

Yes

Is this item related to a G.O. Bond Project?

No

Was this Agenda Item initially requested by a lobbyist which, as defined in Code Sec. 2-481, includes a principal engaged in lobbying? No

If so, specify the name of lobbyist(s) and principal(s):

Department

Management and Budget

Sponsor(s)

Co-sponsor(s)

Condensed Title

5:01 p.m. PH, Adopt Non-Ad Valorem Assessment Roll for Allison Island. OMB