

MIAMI-DADE PUBLIC WORKS DEPARTMENT SPECIAL TAXING DISTRICTS DIVISION

THE SPECIAL TAXING DISTRICT PROCESS

WHAT IS A SPECIAL TAXING DISTRICT?

Special Taxing Districts are created and established throughout Miami-Dade County to provide public improvements and special services which could not conveniently or equitably be provided otherwise to residents of the district. Improvements that are presently provided through Special Taxing Districts include:

- Water systems (Unincorporated Miami-Dade only)
- Sewer systems (Unincorporated Miami-Dade only)
- Street lighting (Unincorporated Miami-Dade only) (Created in existing communities at their request; mandated by Code in new subdivisions)
- Road improvements (Unincorporated Miami-Dade only)
- Landscaping and landscape maintenance (Unincorporated Miami-Dade and in municipalities in exceptional instances when the Cities are unable to provide the service) (may include wall and graffiti maintenance for walls within or abutting the public right- of-way line)
- Security guard service (stationary and/or roving patrol) manned by off-duty police officers or commercial guards (All Miami-Dade County)
- Recreational services (All Miami-Dade County)

Special Taxing Districts are petitioned for by the property owners residing within the district boundaries and ratified by the qualified electorate within those boundaries. The improvements are paid for by the property owners through special assessments. All improvements or services must be public, usually provided within public right-of-way or public property, and therefore, no person will be prohibited access to a special taxing district.

HOW IS A SPECIAL TAXING DISTRICT CREATED?

STEP I: The Petition Process

1. Official incorporated homeowners' association, for the same area under consideration, requests a petition package from the Public Works Department Special Taxing Districts Division, 701 NW 1st Court, 4th Floor, Miami, FL 33136. The request letter must describe desired improvements, district boundaries and level of service. For districts of limited size (water, sewer and road) where no association exists, the letter may be signed by 10% of the property owners desiring the improvements. Petition requestors are urged to be very specific in their requirements (for example do not say street closures; specify closure to vehicular traffic, closure to vehicular and pedestrian traffic, using landscape, guardrail, wall, etc).
2. For proposed districts in Unincorporated Miami-Dade County, the Special Taxing Districts Division prepares petition package, tailored to the request of the community as well as Public Works Department's concerns, and adjusted, for security guard districts, to reflect Police and Fire Rescue concerns. This petition will provide a description of the proposed improvements, as well as the range of assessments estimated for the project. A traffic study by an independent consultant, and at the expense of the community, may be required, in security guard districts involving street closures, prior to provision of the petition. For road improvement projects, full right-of-way dedication will be required prior to preparation of the petition package. Miami-Dade County has final jurisdiction over all decisions concerning District boundaries, administration and operation. For security guard districts to be created in municipalities, it is required that prior to the preparation of the petition package, the requestors obtain, in addition to the traffic study if deemed necessary, their City's Fire Rescue and Police Departments' approval of the plan, as well as furnish the County with a preliminary site plan of the guardhouse and any related closures for the Public Works Director's approval.

3. Community volunteers circulate petition among all district property owners. A maximum of four months is allowed for the collection of signatures. All property owners sign for or against the proposal.
4. Petition is validated by the Public Works Department's Special Taxing Districts Division. The petition must contain affirmative signatures of 50% or more of the resident property owners for process to continue. The petition and the results of the validation are filed with the Clerk of the Board.
5. If the proposed district lies within the boundaries of a municipality, said municipality must, once the petition has been validated, authorize the County, by ordinance, to create the district.

NOTE: Amendments to existing districts, which involve higher costs and/or level of service, follow the same procedure as new districts.

STEP II: Cost & Feasibility Study

1. The Public Works Department prepares a report detailing improvements, cost estimate, assessment method, district boundaries.
2. All facts pertaining to the proposal are presented to district residents at an informational community meeting held by the Public Works Department's Special Taxing Districts Division. All district property owners are invited by mail. No decision is made at that meeting. Questions by the community pertaining to the process and the proposal are entertained at that forum.
3. Public Works report is filed with the County Manager.
4. County Manager files his written report with the Clerk of the Board.

STEP III: District Creation

A public hearing, to which all property owners are invited by the Clerk of the Board, is held by the Board of County Commissioners to consider the district creation ordinance. Notices are published by the Clerk in a newspaper of general circulation. Notices are also posted in five public places within the district.

STEP IV: District Ratification

1. Election is conducted by mailed ballot (typically no less than 45 days after the public hearing, on the following available election date set by the County). All registered voters residing within district boundaries are eligible to vote.
2. Majority vote is needed to ratify district creation.

STEP V: Collection of Special Assessments

1. Special Taxing Districts Division calculates each district property owner's special assessment based upon the district's specific assessment method and project cost (methods used are: front footage in light, road, water projects; square footage in landscape and recreational districts; unit in security districts; and a combination of square footage and usage in sewer districts).
2. Public hearing on District Assessment Roll is conducted by the Environment and Government Operations Committee, in general at the same public hearing to consider the creation ordinance. Specific requests by property owners to review perceived inequities of assessments, deferment or abeyance of assessments and exemptions are considered at that time. The Assessment Roll Resolution is then forwarded to the Board for adoption at same hearing as the creation ordinance.

3. Special assessments are billed in advance for each fiscal year and are included as an itemized portion of the annual real property tax bill. They are payable at the time the real property tax bill is due. For street lighting in existing communities, landscaping and stationary security guard districts, the total capital improvement costs and one year of service are billed at the beginning of the first fiscal year after district ratification, as well as creation and other administrative costs. Service, administration and maintenance costs are billed annually each year thereafter. For capital improvement districts (water, sewer, roads), a bill is sent to the property owner. If owner decides not to pay his full share in a lump sum, he may elect to finance the cost, typically over ten years, with the first installment starting on his next November tax bill (interest will be added). If he elects to pay in a lump sum, bond costs will be deducted from his bill.

All District under and overcollections in any one year are adjusted in the following fiscal year, for undercollections by way of an increased assessment rate, and for overcollections by way of a reduced assessment rate, except that all adjustments for first year costs of stationary security guard districts will be made only after all final capital improvement costs have been entered, which may or may not be reflected in the second assessment year.

STEP VI: Service Commencement

Miami-Dade County's policy is to construct all district capital improvements in the Unincorporated area, and to enter into an interlocal agreement with a municipality to build these improvement when the district lies within its boundaries, in which case the County requires submission for County approval, of all design and plans for the district facilities.

Final Engineering (Capital Improvements)

1. Survey
2. Plans preparation

Bid Process (Capital Improvements and/or Services)

1. Contract Review Committee Meeting to set participation levels
2. Prepare specifications
3. Receive Bid
4. Award Contract
5. Preconstruction Meeting
6. Notice to proceed

Construction (Capital Improvements)

1. Commencement of construction
2. Inspection

Start of Services

For further information, please call the Special Taxing Districts Division at (786) 469-2026.

POLICY SPECIFIC TO STATIONARY SECURITY GUARD SPECIAL TAXING DISTRICTS

Video Cameras are never allowed and cannot be installed at the guardhouse.

The security guard will not call residents to announce visitors.

No person will be prevented from entering the district.

The security guard will not ask any questions of visitors. He will help with directions if so desired by the visitor.

All visitor vehicles will be stopped at the gate, so the guard can note vehicle tag number and description, and time of entry.

Gate cards or decals will be issued only to property owners and full-time district residents.

All desired changes in procedures must be presented by the homeowners' association for consideration and decision by the Special Taxing Districts Division. If the requested change is accepted, the Division will contact the guard company and effectuate said change.