

RESOLUTION NO. 2025-_____

A RESOLUTION OF THE VILLAGE OF PINECREST, FLORIDA, RELATING TO THE LEVY AND COLLECTION OF SECURITY SERVICES ASSESSMENTS AGAINST REAL PROPERTY LOCATED WITHIN THE BOUNDARIES OF THE PINECREST BY THE SEA SECURITY GUARD SPECIAL TAXING DISTRICT (ALSO KNOWN AS THE GABLES BY THE SEA-PINECREST SECURITY GUARD SPECIAL TAXING DISTRICT); PROVIDING FOR AUTHORITY, DEFINITIONS, AND INTERPRETATION; ESTIMATING THE COST OF THE SECURITY SERVICES TO BE ASSESSED FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2025; ESTABLISHING THE METHOD OF ASSESSING SECURITY SERVICE COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE DISTRICT; PROVIDING FOR THE LEVY AND IMPOSITION OF THE SECURITY SERVICES ASSESSMENTS; CONFIRMING THE INITIAL RATE RESOLUTION, INCLUDING THE MAXIMUM ASSESSMENT RATE FOR FUTURE FISCAL YEARS; ESTABLISHING THE METHOD BY WHICH THE PROPOSED ASSESSMENTS SHALL BE MADE; PROVIDING FOR EQUALIZATION, FILING, AND LIEN ON PROPERTIES TO BE ASSESSED; PROVIDING FOR EFFECT OF ADOPTION OF FINAL ASSESSMENT RESOLUTION; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Chapter 18 of the Miami-Dade County (“County”) Code of Ordinances, on October 6, 2022, the County Board of County Commissioners adopted Ordinance No. 22-122 (the “County Ordinance”), reconstituting the existing Gables by the Sea Security Guard Special Taxing District into two separate special taxing districts: the Gables by the Sea-Coral Gables Security Guard Special Taxing District (the “Gables District”), and the Pinecrest by the Sea Security Guard Special Taxing District (also known as the Gables by the Sea-Pinecrest Security Guard Special Taxing District) (the “District”) which districts encompass only those properties

located entirely within the City of Coral Gables (the “City”) and the Village of Pinecrest (the “Village”), respectively; and

WHEREAS, the County Ordinance provided in Section 6 for the costs and assessments for Fiscal Year 2022 and stated that in succeeding years’ assessments will be adjusted based on actual costs for each of the Districts; and

WHEREAS, on January 10, 2023, the Village Council adopted Resolution No. 2023-5, accepting the transfer of the District to the Village in accordance with County Resolution No. R-896-22 and approving an interlocal agreement relating to the same (the “County Interlocal Agreement”); and

WHEREAS, pursuant to the County Interlocal Agreement, the Village is fully responsible for the operation and maintenance of the District, including establishing assessment rates and collecting the assessments; and

WHEREAS, on February 13, 2024, the Village Council adopted Resolution 2024-5, authorizing the Village to enter into an interlocal agreement (the “City Interlocal Agreement”) with the City to establish a clear framework for the administration, funding, and operation of the District and define the roles and responsibilities of the Village and the City in relation to the District's financial transactions; and

WHEREAS, the City Interlocal Agreement provides that the City shall have sole responsibility and authority for the administration, funding and operation of the District, including the determination of security services, budgeting, and financial reporting; and

WHEREAS, in accordance with the County Ordinance and pursuant to the City Interlocal

Agreement, the Village has agreed that it shall set the applicable assessment rates and adopt required annual assessment resolutions pursuant to the City's direction on a yearly basis for the properties located within the District; and

WHEREAS, on November 14, 2023, the Village Council adopted Resolution 2023-86, authorizing the use of the uniform method for the levy, collection, and enforcement of non-ad valorem assessments (the "Uniform Method of Collection Act") for the provision of security services within the District in accordance with Section 197.3632, Florida Statutes (the "Uniform Method Resolution"); and

WHEREAS, the Village Council desires to adopt the methodology that was adopted by the City in the City's Initial Assessment Resolution for the District, which is in accordance with the methodology provided in the County Ordinance; and

WHEREAS, the Village Council has been provided by the City the proposed budget for the Gables District and the District for Fiscal Year commencing October 1, 2025; and

WHEREAS, on June 10, 2025, the Village Council adopted Resolution 2025-45 which provided for a public hearing, provided notice of such public hearing, determined the cost of providing the security services, adopted a preliminary assessment roll providing for special assessments against real property within the District for the purpose of providing security guard services for the fiscal year beginning October 1, 2025, among other things (the "Initial Assessment Resolution"), including establishing a Maximum Assessment Rate for future fiscal years; and

WHEREAS, the Village’s Initial Assessment Resolution also authorized the collection of such Assessments on the property tax bill commencing with the tax bill issued in November 2025 pursuant to the Uniform Method Resolution; and

WHEREAS, the Final Assessment Roll, attached hereto as Exhibit “A,” has heretofore been made available for inspection by the public, as required by the Ordinance and the Uniform Method of Collection Act; and

WHEREAS, notice of a public hearing has been published and mailed as required by the terms of the Uniform Method of Collection Act which provides notice to all interested persons of an opportunity to be heard; an affidavit regarding the form of notice mailed being attached hereto as Exhibit “B” and the proof of publication being attached hereto as Exhibit “C”; and

WHEREAS, a public hearing was held on July 15, 2025 and comments and objections of all interested persons have been heard and considered as required by the terms of the Uniform Method of Collection Act; and

WHEREAS, the Village Council considered any and all complaints as to the Assessments, including the provision of the Maximum Assessment Rate for the purpose of considering the equalization of individual assessments; and

WHEREAS, the Village Council finds that this Resolution is in the best interest and welfare of the citizens of the Village.

NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF PINECREST, FLORIDA, AS FOLLOWS:

Section 1. Recitals. That each of the above stated recitals are hereby adopted, confirmed and incorporated herein.

Section 2. Authority. The Initial Assessment Resolution and this Final Assessment Resolution is adopted pursuant to the provisions of the Article VIII, Section 2, Florida

Constitution; Section 166.021, Florida Statutes; the County Ordinance; the Uniform Method Resolution; and other applicable provisions of law.

Section 3. Purpose and Definitions. This Resolution constitutes the Final Assessment Resolution for the District and initiates the process to implement and collect the Assessments within the District using the Uniform Method of Collection Act, as defined herein. All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Ordinance and the Initial Assessment Resolution.

Section 4. Estimated Security Service Cost.

(A) The total estimated Security Service Cost is \$200,056.50 for the Fiscal Year beginning October 1, 2025.

(B) This Security Service Cost will be funded through the imposition of Assessments against property located within the District in the manner set forth herein and in the Initial Assessment Resolution.

Section 5. Computation of Assessments. The Assessments for the Fiscal Year Commencing October 1, 2024, shall be calculated and apportioned as follows:

(A) Annual Service Component. The Annual Service Component shall be calculated for each Fiscal Year for each Tax Parcel/Folio by dividing the number of Lots/Units assigned to such Tax Parcel/Folio by the total number of Lots/Units attributable to all Tax Parcels/Folios within District and multiplying the result by the estimated Security Service Cost.

(B) Collection Cost Component. The Collection Cost Component shall be computed each Fiscal Year for each Tax Parcel/Folio by (1) dividing (a) the Annual Service Component for such Tax Parcel/Folio by (b) the Security Service Cost, and (2) multiplying the result by the Collection Cost.

(C) Statutory Discount Amount. The Statutory Discount Amount shall be computed for each Tax Parcel/Folio as the amount allowed by law as the maximum discount for early payment of ad valorem taxes and non-ad valorem assessments, such amount to be calculated by deducting (1) the sum of (a) the Annual Service Component and (b) the Collection Cost Component, from (2) the amount computed by dividing (a) the sum of (i) the Annual Service Component and (ii) the Collection Cost Component, by (b) the factor of 0.96.

(D) Assessment. The annual Assessment for each Tax Parcel/Folio shall be computed as the sum of (1) the Annual Service Component, (2) the Collection Cost Component, and (3) the Statutory Discount Amount, as set forth in the Final Assessment Roll which is attached hereto as Exhibit “A” and incorporated herein by reference.

(E) Based upon the Security Service Cost specified in Section 4 hereof, as apportioned using the computations in (A)-(D) in this Section, the estimated Assessment for the Fiscal Year commencing October 1, 2025, is \$1,450.00 per improved Lot/Unit and \$725.00 per Vacant Lot/Unit, plus any Delinquencies attributable to any Tax Parcel/Folio.

(F) Maximum Assessment Rate. The Maximum Assessment Rate for any Fiscal Year subsequent to October 1, 2025, based upon any increase in the Security Service Cost as apportioned using the computations in (A)-(D) in this Section shall be \$1,750.00 per improved Lot/Unit and \$875.00 per Vacant Lot/Unit, plus any Delinquencies attributable to such Tax Parcel/Folio

Section 6. Levy and Imposition of Assessments.

(A) Assessments shall be levied and imposed against all Tax Parcels/Folios located within the District in accordance with the Final Assessment Roll attached hereto as Exhibit “A” and shall be computed in accordance with the Initial Assessment Resolution.

(B) When imposed, the Assessments shall constitute a lien upon the Tax Parcels/Folios located in the District pursuant to Section 18-14(8) of the County Code of Ordinances.

Section 7. Confirmation of Initial Assessment Resolution. The Initial Assessment Resolution, as modified, amended and supplemented herein, is hereby confirmed.

Section 8. Method of Collection. The Village Manager is hereby directed to take any and all appropriate steps to provide for the collection of such Assessments using the Uniform Method of Collection Act, commencing with the tax bill issued in November 2025. The Village Attorney is hereby authorized to initiate and maintain all proceedings necessary and appropriate to provide for the collection of any and all Assessments using the Uniform Method of Collection Act.

Section 9. Equalization. Having considered all complaints as to individual Assessments the Village Council has determined that no adjustment or equalization is necessary to provide for a just and fair result.

Section 10. Filing. Upon adoption, this Resolution shall immediately be filed with the Village Clerk, and the Final Assessment Roll shall be filed with the Village Council, Village Clerk, and the Miami-Dade Property Appraiser and Tax Collector in the manner provided in the Uniform Method of Collection Act.

Section 11. Effect of Adoption of Resolution. The adoption of this Final Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the method of apportionment and levy, the rates of Assessments, the Maximum Assessment Rate, the Final Assessment Roll and the levy and lien of the Assessment), unless proper steps shall be

initiated in a court of competent jurisdiction within thirty (30) days from the date of adoption of this Final Assessment Resolution.

Section 12. Revisions to Assessments. If any Assessment made under the provisions of this Final Assessment Resolution is either in whole or in part annulled, vacated, or set aside by the judgment of any court, or if the Village Council is satisfied that any such Assessment is so irregular or defective that the same cannot be enforced or collected, or if the Village Council has failed to include or omitted any property on the Final Assessment Roll which property should have been so included, the Village Council may take all necessary steps to impose a new Assessment against any such property using the Security System following as nearly as may be practicable, the provisions of the Initial Assessment Resolution and the Uniform Method of Collection Act and in case such second Assessment is annulled, vacated, or set aside, the Village Council may obtain and impose other Assessments until a valid Assessment is imposed.

Section 13. Severability. If any clause, section, other part or application of this resolution is held invalid by any court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not affect the validity of the remaining portions or applications of this Resolution.

Section 14. Effective Date. This Final Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED AND ADOPTED this 15th day of July, 2025.

Joseph M. Corradino, Mayor

ATTEST:

Priscilla Torres, MMC
Village Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Mitchell Bierman
Village Attorney

Motion by:
Second by:

Vote:

EXHIBIT A

FINAL ASSESSMENT ROLL

Roll Year	Folio Number	District Type Identifier	Distric Number	Units
2025	2050130080010	F	1604	1
2025	2050130080013	F	1604	1
2025	2050130080031	F	1604	1
2025	2050130270020	F	1604	1
2025	2050130270030	F	1604	1
2025	2050130270040	F	1604	1
2025	2050130270050	F	1604	1
2025	2050130270060	F	1604	1
2025	2050130270070	F	1604	1
2025	2050130270080	F	1604	1
2025	2050130270090	F	1604	1
2025	2050130270100	F	1604	1
2025	2050130270110	F	1604	1
2025	2050130270120	F	1604	1
2025	2050130270130	F	1604	1
2025	2050130270140	F	1604	1
2025	2050130270150	F	1604	1
2025	2050130270160	F	1604	1
2025	2050130270170	F	1604	1
2025	2050130270180	F	1604	1
2025	2050130280110	F	1604	1
2025	2050130280120	F	1604	1
2025	2050130280130	F	1604	1
2025	2050130280140	F	1604	1
2025	2050130280150	F	1604	1
2025	2050130280160	F	1604	1
2025	2050130280170	F	1604	1
2025	2050130280180	F	1604	1
2025	2050130280190	F	1604	1
2025	2050130280200	F	1604	1
2025	2050130280210	F	1604	1
2025	2050130280220	F	1604	1
2025	2050130280230	F	1604	1
2025	2050130280240	F	1604	1
2025	2050130280250	F	1604	1
2025	2050130280260	F	1604	1
2025	2050130280270	F	1604	1
2025	2050130280280	F	1604	1
2025	2050130280290	F	1604	1
2025	2050130280300	F	1604	1
2025	2050130280310	F	1604	1
2025	2050130280320	F	1604	1
2025	2050130280330	F	1604	1

2025 2050130280340	F	1604	1
2025 2050130280350	F	1604	1
2025 2050130280360	F	1604	1
2025 2050130280370	F	1604	1
2025 2050130280380	F	1604	1
2025 2050130280390	F	1604	1
2025 2050130280400	F	1604	1.86
2025 2050130280410	F	1604	1
2025 2050130280420	F	1604	1
2025 2050130280430	F	1604	1
2025 2050130280440	F	1604	1
2025 2050130280450	F	1604	1
2025 2050130280460	F	1604	1
2025 2050130280470	F	1604	1
2025 2050130280480	F	1604	1
2025 2050130280490	F	1604	1
2025 2050130280500	F	1604	1
2025 2050130280510	F	1604	1
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2025 2050130280760	F	1604	1
2025 2050130280770	F	1604	1

2025 2050130280780	F	1604	1
2025 2050130280790	F	1604	1
2025 2050130280800	F	1604	1
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2025 2050130300090	F	1604	1
2025 2050130300100	F	1604	1
2025 2050130320010	F	1604	1
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2025 2050130320030	F	1604	1
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2025 2050130320050	F	1604	1
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2025 2050130330020	F	1604	1
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2025 2050130360010	F	1604	1
2025 2050130360020	F	1604	1
2025 2050130360030	F	1604	1
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2025 2050130380020	F	1604	1
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2025 2050130400050	F	1604	1
2025 2050130400040	F	1604	1
2025 2050130400060	F	1604	1
2025 2050130400070	F	1604	1
2025 2050130400080	F	1604	1
2025 2050130400090	F	1604	1

EXHIBIT B

PROOF OF PUBLISHED NOTICE

AFFIDAVIT OF PUBLICATION

Account #	Order Number	Identification	Order PO	Cols	Depth
48912	14588	Legal Ad - IPL0241063		3.0	207.0L

ATTENTION: VILLAGE OF PINECREST IP
12645 S DIXIE HWY
MIAMI, FL 33156-5931
clerk@pinecrest-fl.gov

PUBLISHED DAILY
MIAMI-DADE-FLORIDA

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

Before the undersigned authority personally appeared, the undersigned, who on oath says that he/she is Custodian of Records of The Miami Herald, a newspaper published in Miami Dade County, Florida, that the attached was published on the publicly accessible website of The Miami Herald or by print in the issues and dates listed below.

Affiant further Says that the said Miami Herald website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

1.0 insertion(s) published on:
06/15/25 Print

[Print Tearsheet Link](#)

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Sworn to and subscribed before
me on



VILLAGE OF PINECREST

NOTICE OF PUBLIC HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SECURITY SERVICES SPECIAL ASSESSMENTS



NOTICE IS HEREBY GIVEN that the Village Council will hold conduct a public hearing to consider the imposition of special assessments for the provision of enhanced neighborhood security services, facilities, and programs for the Fiscal Year beginning October 1, 2025 and future fiscal years within the boundaries of the Pinecrest by the Sea Security Guard Special Taxing District (also known as the Gables by the Sea-Pinecrest Security Guard Special Taxing District) ("District"), which includes all lands shown on the map set forth above. The District was established by Miami-Dade County and control was transferred to the Village of Pinecrest, Florida. The enhanced neighborhood security services, facilities, and programs will consist of a safety and sentinel security service of unarmed, uniformed guards provided by either a private security service or off-duty police officers, operating 24 hours per day, 365 days per year from a guardhouse within the District, plus ongoing operations and maintenance of the guardhouse.

The public hearing will be held at 5:00 p.m. on July 15, 2025, at the Pinecrest Municipal Center/ Council Chamber, 12645 Pinecrest Parkway, Pinecrest, Florida, for the purpose of receiving public comment on the imposition and collection of assessments. All affected property owners have a right to appear at the hearing and to file written objections with the Village within 20 days of the publication of this notice. If a person decides to appeal any decision made by the Village Council with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

Any person who needs assistance in another language in order to speak during the public hearing or public comment portion of the meeting should contact the Village Clerk at clerk@pinecrest-fl.gov or (305) 234-2121, at least seven (7) business days before the meeting.

Any person with a disability requiring communication assistance (such as a sign language interpreter or other auxiliary aide or service) in order to attend or participate in the meeting should contact the ADA Coordinator Angela Gasca at ada@pinecrest-fl.gov, at least seven (7) business days before the meeting.

The Assessment for each parcel of property will be based upon the total number of lots/units attributed to that parcel. The annual assessment will include each Tax Parcel/Folio's share of the service cost, plus administrative, and collection costs. The maximum annual assessment for fiscal year commencing October 1, 2025, is estimated to be \$1,450.00 per improved lot/unit and \$725.00 per vacant lot/unit, plus any delinquent assessments attributable to that parcel. In addition, in order to provide for increases in the Security Service Cost for fiscal years subsequent to fiscal year commencing October 1, 2025, a Maximum Assessment Rate is estimated to be \$1,750.00 per improved lot/unit and \$875.00 per vacant lot/unit, plus any delinquent assessments attributable to that parcel. A more specific description is set forth in the Initial Assessment Resolution adopted by the Village Council on June 10, 2025. Copies of the Initial Assessment Resolution and the Preliminary Assessment Roll prepared by the Village Manager and filed with the Village Clerk are available for inspection at the Office of the Village Clerk, 12645 Pinecrest Parkway, Pinecrest, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2025, as authorized by Section 197.3632, Florida Statutes, by the Miami-Dade County Tax Collector. Failure to pay the assessments will cause a tax certificate to be issued against the real property which may result in a loss of title.

If you have any questions, please contact the Finance Director's Office at (305) 234-2121 Monday through Friday between 8:00 a.m. and 4:30 p.m.

www.pinecrest-fl.gov

Priscilla Torres, MMC, Village Clerk

EXHIBIT C

AFFIDAVIT OF MAILED NOTICE

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Yocelyn Galiano, Village Manager, who, after being duly sworn, depose and say:

1. I, Yocelyn Galiano, as Village Manager, Village of Pinecrest, Florida (the "Village"), pursuant to the authority and direction received from the Village Council, timely directed the preparation of the Preliminary Assessment Roll and the preparation, mailing, and publication of notices in accordance with Section 197.3632, Florida Statutes and with Resolution No. 2025-45 adopted by the Village Council on June 10, 2025 (the "Initial Assessment Resolution").

2. I, Yocelyn Galiano, as Village Manager, have caused the mailed notices required by Section 197.3632, Florida Statutes to be prepared in conformance with the Initial Assessment Resolution. An exemplary form of such notice is attached hereto. The Village has caused such individual notices for each affected property owner to be prepared and each notice included the following information: the purpose of the special assessment; the total amount proposed to be levied against each parcel; the units of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the Village expects to collect by the special assessment; a statement that failure to pay the special assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the Village Council within 20 days of the notice; and the date, time, and place of the hearing.

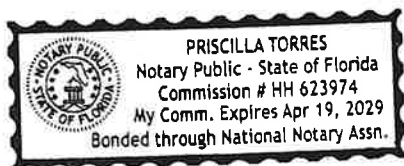
3. On or before June 25, 2025, the Village directed the mailing of the above-referenced notices in accordance with 197.3632, Florida Statutes and Section 2.03 of the Initial Assessment Resolution by First Class Mail to each affected owner, at the addresses then shown on the real property assessment tax roll database maintained by the Miami-Dade County Property Appraiser for the purpose of the collection of ad valorem taxes. Individual notices to benefitted property owners were mailed, by the Village Manager of the Village on or before June 25, 2025.

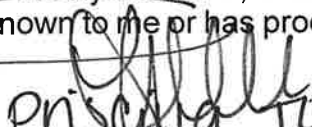
FURTHER AFFIANTS SAYETH NOT.


Yocelyn Galiano, affiant

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

The foregoing Affidavit of Mailing was sworn to and subscribed before me in person this 25 day of June, 2025 by Yocelyn Galiano, Village Manager of the Village of Pinecrest, Florida. She is personally known to me or has produced _____ as identification and did take an oath.




Printed Name: Priscilla Torres
Notary Public, State of Florida
At Large
My Commission Expires: 4/19/29
Commission No.: HH 623974