RESOLUTION NO. 2025-____

A RESOLUTION OF THE VILLAGE OF PINECREST, FLORIDA, RELATING TO THE PROVISION OF SECURITY SERVICES WITHIN THE **BOUNDARIES** 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, PURPOSE, AND **DEFINITIONS**; **PROVIDING** FINDINGS: PROVIDING FOR THE COLLECTION OF ASSESSMENTS FOR PROPERTIES IN THE DISTRICT FOR THE SECURITY SERVICES, INCLUDING THE METHOD OF COLLECTION, THE ESTIMATE OF DISTRICTWIDE SECURITY SERVICE COSTS, THE IMPOSITION AND CALCULATION OF ASSESSMENTS FOR FISCAL YEAR 2025-26, AND THE MAXIMUM ASSESSMENT RATE FOR FUTURE FISCAL YEARS; PROVIDING FOR NOTICE AND ESTABLISHMENT OF A PUBLIC HEARING FOR THE **IMPOSITION OF** THE **SECURITY SERVICE PROVIDING FOR ASSESSMENTS: CONFLICTS:** PROVIDING FOR SEVERABILITY; AND PROVIDING 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, Section 6 of the County Ordinance provides that the costs and assessments for Fiscal Year 2022 and 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 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 has been provided by the City with the proposed budget for the Gables District and the District; and

WHEREAS, the Village Council desires to adopt 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, based on the City's proposed budget for the District; and

WHEREAS, the Village Council also desires to set a maximum assessment rate for the District for future fiscal years; 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:

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

Section 2. Authority, Purpose, and Definitions.

- (A) Authority. This Initial Assessment Resolution is adopted pursuant to the provisions of Article VIII, Section 2, Florida Constitution; Section 166.021, Florida Statutes; the County Ordinance; the Uniform Method Resolution; and other applicable provisions of law.
- **(B) Purpose.** This Resolution constitutes the Initial 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.
 - (C) Definitions. All capitalized words and terms not otherwise defined herein shall

have the meanings set forth in the Assessment Legislation. As used in this Initial Assessment Resolution, the following terms shall have the following meanings, unless the context hereof otherwise requires.

"Annual Service Component" means the amount computed for each Tax Parcel/Folio pursuant to Section 8(A) hereof.

"Assessment" means an annual Service Assessment imposed against property located within the District to fund the Security Services, computed in the manner described in Section 8 herein.

"Assessment Legislation" means Chapter 18 of the County Code; Resolution No. 2023- 5 and the Interlocal Agreement entered into between the Village and the County pursuant to said resolution; Resolution 2024-5 and the Interlocal Agreement entered into between the Village and the City of Coral Gables pursuant to said resolution; and Resolution 2023-86 authorizing the Village to utilize the Uniform Method of Collection Act for the provision of the Security Services and collection of the Assessments.

"Collection Cost" means the estimated cost to be incurred by the Village during any Fiscal Year in connection with the collection of the Assessments.

"Collection Cost Component" means the amount computed for each Tax Parcel/Folio pursuant to Section 8(B) hereof.

"Council" means the Village Council of the Village.

"County" means Miami-Dade County, Florida.

"Delinquency" means the amount of any unpaid Assessments for Security Services, plus reasonable interest, administrative, and collection costs associated therewith,

that a Tax Parcel/Folio owes to the Village as of June 15, 2025.

"District" means those properties identified in County Ordinance No. 22-122, which originally created the Pinecrest by the Sea Security Guard Special Taxing District (also known as the Gables by the Sea-Pinecrest Security Guard Special Taxing District), which properties receive a special benefit from the Security Services described in this Initial Assessment Resolution.

"Dwelling Unit" means a Building, or portion thereof, which is lawfully used for residential purposes, consisting of one or more rooms arranged, designed, used, or intended to be used as living quarters for one family only.

"Lot/Unit" means any of the numbered lots or parcels or portions thereof within the District on which a Single-Family Residential Unit has been or can be constructed or sited in accordance with applicable laws and regulations, as originally assigned to each Tax Parcel/Folio within the District by Miami-Dade County upon the original initiation of the Security Services Assessment program.

"Maximum Assessment Rate" means the maximum assessment rate that may be imposed by the District for Assessments levied in any fiscal year subsequent to October 1, 2025, as set forth in Section 5(C)5 hereof.

"Property Appraiser" means the County Property Appraiser.

"Security Services Assessment Roll" means the Assessment Roll prepared by the Village Manager relating to the Security Service Cost for the provision of the Security Services, as set forth in greater detail herein.

"Security Services" means enhanced security services, facilities, and programs provided within the District that is in addition to the customary and typical law

enforcement services provided throughout the Village and consists 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.

"Security Service Cost" means all costs for the provision of the Security Services that are properly attributable to the provision of the Security Services within the District under generally accepted accounting principles, including, without limiting the generality of the foregoing, all labor, vehicle, uniforms, equipment, supplies, design, permitting, construction, installation, and maintenance costs incurred by the Village for the provision of the Security Services within the District, all administrative costs incurred by the Village in establishing and administering the District, a reasonable amount for contingency for anticipated costs and uncollectible assessments, and reimbursement to the Village for any funds advanced for security services, and interest of any interfund or intrafund loan for such purposes.

"Single-Family Residential Unit" means a Building that contains a single Dwelling Unit.

"Statutory Discount Amount" means the amount computed for each Tax Parcel/Folio pursuant to Section 8(C) hereof.

"Tax Parcel/Folio" means a parcel of property within the District to which the Property Appraiser has assigned a distinct ad valorem property tax identification number.

"Uniform Method of Collection Act" means Sections 197.3632 and 197.3635,

Florida Statutes, or any successor statute authorizing the collection of non-ad valorem assessments on the same bill as ad valorem taxes, and any applicable regulations promulgated thereunder.

"Vacant Lot/Unit" means any of the numbered lots or parcels or portions thereof within the District, which is currently unimproved, but on which a Single-Family Residential Unit can be constructed or sited in accordance with applicable laws and regulations.

"Village" means the Village of Pinecrest, Florida.

Section 4. Findings. It is hereby ascertained, determined and declared that:

- (A) Pursuant to Article VIII, Section 2 of the Florida Constitution, the Village's Home Rule Charter, and Section 166.021, Florida Statutes, and other applicable provisions of law, the Council has all powers of local self-government to perform Village functions and to render Village services except when prohibited by law and such power may be exercised by the enactment of legislation in the form of ordinances.
- (B) Part I of Chapter 163, Florida Statutes (the "Interlocal Act"), permits the Village and the City, as public agencies under the Act, to enter into interlocal agreements with each other to jointly exercise any power, privilege or authority which they share in common and which each might exercise separately. The City Interlocal Agreement provides that the Village shall use the Assessment Legislation in connection with levying of the Assessments for Security Services.
- (C) The Assessment Legislation authorizes the imposition of assessments to fund the Security Service Costs incurred for the provision of the Security Services to the properties within the District, which Security Services provide a special benefit to the

properties within the District. In accordance with the County Home Rule Charter and Chapter 18 of the County Code of Ordinances, in 2018, the County Board of County Commissioners adopted Ordinance No. 22-122, creating the District to provide the Security Services within the District.

- (D) Pursuant to Section 18-3.1 of the County Code of Ordinances, after approval by referendum and a joint Resolution of the County and Village, governance and control of the District was transferred from the County to the Village.
- (E) Pursuant to the County Interlocal Agreement outlining the transfer of governance, the Village is responsible for "establishing assessment rates and collecting assessments for the District."
- (F) The Assessment Legislation outlines the procedures for establishing and collecting assessments, which the Village has agreed to use for establishing the rates, as set forth in the City Interlocal Agreement. The Village now desires to levy the Assessments and create a Maximum Assessment Rate for fiscal years subsequent to October 1, 2025, with the adoption of this Initial Assessment Resolution for the Gables by the Sea-Pinecrest Security Guard Special Taxing District.
- (G) The Security Services will provide a special benefit to all Tax Parcels/Folios located within the District, by protecting and enhancing the value, use, enjoyment, and marketability of such properties. The provision of the necessary capital infrastructure and enhanced Security Services within the District will preserve or enhance the property values, positively benefit property insurance costs, provide improved security for those properties, and enhance safety and access to Assessed Property within the District. Special Assessments imposed to fund such services were upheld in *Rushfeldt v. Metropolitan Dade*

County, 630 So.2d 643 (Fla. 3rd DCA 1994).

- (H) The Assessments to be imposed in accordance with this Initial Assessment Resolution provide an equitable method of funding the provision of Security Services by fairly and reasonably allocating the cost to specially benefitted properties, based upon the number of Lot/Units attributable to each Tax Parcel/Folio of property in the manner hereinafter described.
- (I) In recognition of the lesser level of special benefit accorded to Vacant Lots/Units from the Security Services, it is fair and reasonable to allocate the cost for provision of Security Services to specially benefitted Vacant Lots/Units by assigning .5 assessments units to each Vacant Lot/Unit.
- (J) It is fair and reasonable to use Lot/Units to apportion the Security Service Cost because the provision of the Security Services is demanded by and required to serve the Lot/Units within the District.
- (K) The Council hereby finds that each Tax Parcel/Folio of Assessed Property within the District will be benefitted by the Village's provision of Security Services in an amount not less than the Assessment imposed against such property, computed in the manner set forth in this Initial Assessment Resolution.
- (L) The Council hereby finds that in order to provide for increases in the Security Service Cost for any fiscal years subsequent to October 1, 2025, it is necessary to provide for a Maximum Assessment Rate. Any Assessment levied in any subsequent fiscal year shall not exceed the Maximum Assessment Rate unless the Council adopts such Assessment after a public hearing is held and noticed as provided in the Uniform Method of Collections Act.

Section 5. Assessments for Security Services.

(A) Method of Collection. The Assessments shall be collected pursuant to the Uniform Method of Collection Act and in accordance with the Assessment Legislation, including, specifically, Chapter 18 of the County Code.

(B) Estimate of District's Security Service Costs.

- 1. The total estimated Security Service Cost is \$200,056.50 for the Fiscal Year beginning October 1, 2025.
- 2. This Security Service Cost will be funded through the imposition of Assessments against property located within the District in the manner set forth herein.
- 3. The Village Manager has prepared, or cause to be prepared, an estimate of the amount of the Security Service Cost and prepared the preliminary Security Services Assessment Roll for the District in the manner provided in the Assessment Legislation, which is attached hereto as Exhibit "C." A copy of this Initial Assessment Resolution and the preliminary Security Services Assessment Roll shall be maintained on file in the office of the Village Clerk and open to public inspection. The foregoing shall not be construed to require that the preliminary Security Services Assessment Roll be in printed form if the amount of the Assessment for each parcel of property can be determined by the use of a computer terminal available to the public.
- (C) Imposition and Calculation of Assessments. Assessments shall be imposed against all Tax Parcels/Folios located within the District and shall be computed in accordance with this Initial Assessment Resolution. 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. Assessments for the Fiscal Year Commencing October 1, 2025, shall be calculated and apportioned as follows:

- 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.
- 2. <u>Collection Cost Component</u>. 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.
- 3. 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 the sum of (a) the Annual Service Component and (b) the Collection Cost Component, from 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.
- 4. <u>Assessment</u>. 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 preliminary Assessment Roll which is attached hereto as Exhibit "C" and incorporated herein

by reference. 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.

5. 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 (1)-(4) 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. Public Hearing. There is hereby established a public hearing to be held at 6:00 p.m. on July 15, 2025, at the Pinecrest Municipal Center, Council Chambers, 12645 Pinecrest Parkway, Pinecrest, Florida 33156, to consider (i) imposition of the Assessments, (ii) establishment of the Maximum Assessment Rate, and (iii) collection of the Assessments pursuant to the Uniform Method of Collection Act. The Village Manager shall publish notice of the aforementioned public hearing as follows:

- (A)Notice by publication in a newspaper of general circulation or such other method permitted under Florida Law shall be published no later than June 25, 2025, in substantially the form attached hereto as Exhibit "A."
- (B) Notice by Mail shall be sent by first class mail no later than June 25, 2025, to the Owner of each Tax/Folio in substantially the form attached hereto as Exhibit "B." The Village Manager shall work with the Property Appraiser and Tax Collector for Tax Parcel/Folios with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes.

Section 7. Conflicts. All Resolutions or parts thereof in conflict herewith are hereby

repealed to the extent of such conflict.

Motion by: Second by: Vote:

Section 8. 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 9. Effective Date. This Resolution shall take effect immediately upon its adoption.

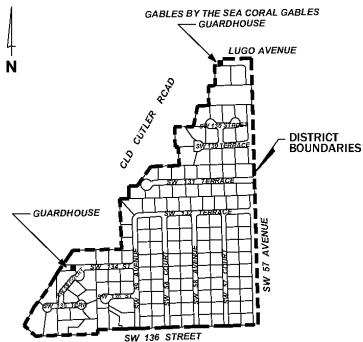
PASSED AND ADOPTED this __ day of June, 2025.

	Joseph M. Corradino, Mayor
ATTEST:	
Priscilla Torres, MMC Village Clerk	
APPROVED AS TO FORM AND LEGAL SUFFICE	CIENCY:
Mitchell Bierman	
Village Attorney	

EXHIBIT A

FORM OF PUBLISHED NOTICE

To Be Published on or before June 25, 2025.



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

Notice is hereby given that the Village Council of the Village of Pinecrest, Florida, will 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 6:00 p.m. on July 15, 2025, in Village Council Chambers, Village Hall, 12645 Pinecrest Parkway, Pinecrest, Florida, for the purpose of receiving public comment on the imposition and collection of the 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's Clerk Pricilla Torres, MMC (E-mail:clerk@pinecrest-fl.gov), Telephone: (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 Village's ADA Coordinator Angela Gasca (E-mail: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 8:30 a.m. and 5:00 p.m.

VILLAGE OF PINECREST

EXHIBIT B

FORM OF NOTICE TO BE MAILED

* * * * * NOTICE TO PROPERTY OWNER * * * * *

VILLAGE OF PINECREST, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE
FOR ENHANCED NEIGHBORHOOD SECURITY
SERVICES

NON-AD VALOREM ASSESSMENTS
NOTICE DATE: June . 2025

	NOTICE D	ATE: June, 2025
Owner Name		
Address		
City, State Zip	Tax Parcel #:_ Legal Description:	Sequence #:

As required by Section 197.3632(4) Florida Statutes, notice is given by the Village of Pinecrest Florida (the "Village") on behalf 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) (the "District"), that an annual assessment for enhanced neighborhood security services, facilities, and programs using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2025 - September 30, 2026, and future fiscal years. The purpose of this assessment is to fund the costs for the District's provision of enhanced security services, facilities, and programs benefitting your property located within the boundaries of the District which is contained within the incorporated area of the Village. The total annual assessment revenue to be collected within the District is estimated to be \$200,056.50 for the Fiscal Year 2025-26.

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 assessment for each parcel of property will be based upon the total number of lots/units attributed to that parcel. Developed Single-Family Residential Units will be assigned one lot/unit for the parcel. Vacant lots will be assigned one-half of a lot/unit for each vacant parcel. The annual assessment will include each Tax Parcel/Folio's share of the service cost, plus administrative and collection costs.

The	above	Tax	Parcel/Folio	is	classified	as	Single Family	Residential	Unit/Vacant	Lot/Unit
The	total nu	ımbe	r of lots/units	att	ributed to	the	parcel is	·		

The maximum annual assessment for the above parcel is \$1,450.00 per Single Family Residential Unit or \$725 per Vacant Lot/Unit for Fiscal Year 2025-26.

The Maximum Assessment Rate for the above parcel in any Fiscal Year subsequent to Fiscal Year 2025-26 is \$1,750.00 per Single Family Residential Unit or \$875 per Vacant Lot/Unit.

Any Delinquency in the payment of the Fiscal Year 2023-24 assessment billed by the Village and not paid prior to June 15, 2025, will be added to the assessment for Fiscal Year 2025-26.

A public hearing will be held at 6:00 p.m. on July 15, 2025, in Village Council Chambers, Village Hall, 12645 Pinecrest Parkway, Pinecrest, Florida, for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have the right to appear at the hearing and to file written objections with the Village Council within 20 days of this notice. If you decide to appeal any decision made by the Village Council with respect to any matter considered at the hearing, you 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's Clerk Pricilla Torres, MMC (E-mail:clerk@pinecrest-fl.gov), Telephone: (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 Village's ADA Coordinator Angela Gasca (E-mail:ada@pinecrest- fl.gov), Telephone: (305) 234-2121, at least seven (7) business days before the meeting.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of Village Council action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the assessment roll are available for inspection at the Office of the Village Clerk, Village Hall, located at 12645 Pinecrest Parkway, Pinecrest, Florida.

The non-ad valorem assessment amount shown on this notice for the above parcel will be collected on the ad valorem tax bill mailed in November 2025. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Village Manager's office at (305) 234-2121, Monday through Friday between 8:30 a.m. and 5:00 p.m.

* * * * * THIS IS NOT A BILL * * * * *

EXHIBIT C
PRELIMINARY ASSESSMENT ROLL

Roll	Folio Number	Type	District	Units	Rate	total
Year			#			charged
2025	2050130080010	F	1604	1	1450	1450
2025	2050130080013	F	1604	1	1450	1450
2025	2050130080031	F	1604	1	1450	1450
2025	2050130270020	F	1604	1	1450	1450
2025	2050130270030	F	1604	1	1450	1450
2025	2050130270040	F	1604	1	1450	1450
2025	2050130270050	F	1604	2	1450	2900
2025	2050130270060	F	1604	1	1450	1450
2025	2050130270070	F	1604	1	1450	1450
2025	2050130270080	F	1604	1	1450	1450
2025	2050130270090	F	1604	1	1450	1450
2025	2050130270100	F	1604	1	1450	1450
2025	2050130270110	F	1604	1	1450	1450
2025	2050130270120	F	1604	1	1450	1450
2025	2050130270130	F	1604	1	1450	1450
2025	2050130270140	F	1604	1	1450	1450
2025	2050130270150	F	1604	1	1450	1450
2025	2050130270160	F	1604	1	1450	1450

2025	2050130270170	F	1604	1	1450	1450
2025	2050130270180	F	1604	1	1450	1450
2025	2050130280110	F	1604	1	1450	1450
2025	2050130280120	F	1604	1	1450	1450
2025	2050130280130	F	1604	1	1450	1450
2025	2050130280140	F	1604	2	1450	2900
2025	2050130280150	F	1604	1	1450	1450
2025	2050130280160	F	1604	1	1450	1450
2025	2050130280170	F	1604	1	1450	1450
2025	2050130280180	F	1604	1	1450	1450
2025	2050130280190	F	1604	1	1450	1450
2025	2050130280200	F	1604	1	1450	1450
2025	2050130280210	F	1604	1	1450	1450
2025	2050130280220	F	1604	2	1450	2900
2025	2050130280230	F	1604	1	1450	1450
2025	2050130280240	F	1604	1	1450	1450
2025	2050130280250	F	1604	1	1450	1450
2025	2050130280260	F	1604	2	1450	2900
2025	2050130280270	F	1604	2	1450	2900
2025	2050130280280	F	1604	1	1450	1450
2025	2050130280290	F	1604	2	1450	2900
2025	2050130280300	F	1604	1	1450	1450
2025	2050130280310	F	1604	2	1450	2900

2025	2050130280320	F	1604	1	1450	1450
2025	2050130280330	F	1604	1	1450	1450
2025	2050130280340	F	1604	1	1450	1450
2025	2050130280350	F	1604	1	1450	1450
2025	2050130280360	F	1604	1	1450	1450
2025	2050130280370	F	1604	1	1450	1450
2025	2050130280380	F	1604	1	1450	1450
2025	2050130280390	F	1604	1	1450	1450
2025	2050130280400	F	1604	1	1450	1450
2025	2050130280410	F	1604	2	1450	2900
2025	2050130280420	F	1604	1	1450	1450
2025	2050130280430	F	1604	1	1450	1450
2025	2050130280440	F	1604	1	1450	1450
2025	2050130280450	F	1604	1	1450	1450
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