

**RESOLUTION NO. 2024-\_\_\_\_\_**

**A RESOLUTION OF THE VILLAGE OF PINECREST, FLORIDA, RELATING TO THE PROVISION OF SECURITY SERVICES 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, 2024; ESTABLISHING THE METHOD OF ASSESSING SECURITY SERVICE COSTS AGAINST ASSESSED PROPERTY LOCATED WITHIN THE DISTRICT; DETERMINING THAT SUCH REAL PROPERTY DERIVES A SPECIAL BENEFIT FROM THE SECURITY SERVICES; DIRECTING THE VILLAGE MANAGER TO PREPARE A PRELIMINARY SECURITY SERVICES ASSESSMENT ROLL BASED UPON THE METHODOLOGY SET FORTH HEREIN; ESTABLISHING A PUBLIC HEARING TO CONSIDER THE IMPOSITION OF THE SECURITY SERVICES ASSESSMENTS AND THE METHOD OF COLLECTION FOR SUCH ASSESSMENTS; DIRECTING THE PROVISION OF NOTICE IN CONNECTION THEREWITH; PROVIDING FOR 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**, on May 23, 2023, the City Commission adopted Resolution No. 2023-120, establishing the methodology of the County Ordinance for the imposition of assessments to fund the cost of the Security Services within the Gables District (the “City’s Initial Assessment Resolution”); and

**WHEREAS**, the Village Council has been provided by the City the proposed budget for the Gables District and the District; 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 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, 2024; 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.** This Initial 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.**

(A) 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.

(B) 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, 2024.

**"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.

**"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 statutes 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.

(D) 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.

(E) 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.

(F) 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."

(G) 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 initiate the levy of Assessments with the adoption of this Initial Assessment Resolution for the Gables by the Sea-Pinecrest Security Guard Special Taxing District.

(H) 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).

(I) 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.

(J) 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.

(K) 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.

(L) 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.

**Section 5. Confirmation of the District.**

(A) The Village Council hereby acknowledges the creation of the District pursuant to Section 4 of County Ordinance No. 22-122 and confirms that the properties within the District shall be subject to Assessments.

(B) The District is created to provide the Security Services for all properties within the District, which Security Services will preserve or enhance property values, positively benefit property insurance costs, provide improved security, and enhance safety and access to properties within the District.

**Section 6. Estimated Security Service Cost.**

(A) The total estimated Security Service Cost is \$197,100.00 for the Fiscal Year beginning October 1, 2024.

(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.

**Section 7. Imposition of Assessments.**

(A) Assessments shall be imposed against all Tax Parcels/Folios located within the District and shall be computed in accordance with this 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 8. 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 preliminary Assessment Roll which is attached hereto as Exhibit “C” and incorporated herein by reference.

(E) Based upon the Security Service Cost specified in Section 6 hereof, as apportioned using the computations in (A)-(D) in this Section 8, the estimated Assessment for the Fiscal Year commencing October 1, 2024, is \$1,350.00 per improved Lot/Unit and \$675.00 per Vacant Lot/Unit, plus any Delinquencies attributable to any Tax Parcel/Folio.

**Section 9. Security Services Assessment Roll.**

(A) 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.”

(B) 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.

**Section 10. 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.

**Section 11. Public Hearing.** There is hereby established a public hearing to be held at 8:30 a.m. on August 27, 2024, in at the Pinecrest Municipal Center, Council Chambers, 12645 Pinecrest Parkway, Pinecrest, Florida 33156, to consider (A) imposition of the Assessments, and (B) collection of the Assessments pursuant to the Uniform Method of Collection Act.

**Section 12. Notice By Publication.** The Village Manager shall publish a notice of the public hearing authorized by Section 11 hereof in the time and manner provided in the Assessment Legislation and in accordance with the Uniform Method of Collection Act. The notice shall be published no later than August 7, 2024, in substantially the form attached hereto as Exhibit "A."

**Section 13. Notice By Mail.**

(A) The Village Manager shall provide notice by first class mail to the Owner of each Tax/Folio in substantially the form attached hereto as Exhibit "B." Such notices shall be mailed no later than August 7, 2024.

(B) For Tax Parcel/Folios with exempt "home addresses" pursuant to Section 119.071(4), Florida Statutes, the Village Manager shall work with the Property Appraiser and Tax Collector for provision of notice.

**Section 14. Conflicts.** All Resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

**Section 15. 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 16. Effective Date.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this \_\_ day of June, 2024.

---

Joseph M. Corradino, Mayor

ATTEST:

---

Priscilla Torres, MMC  
Village Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

---

Mitchell Bierman  
Village Attorney

Motion by:

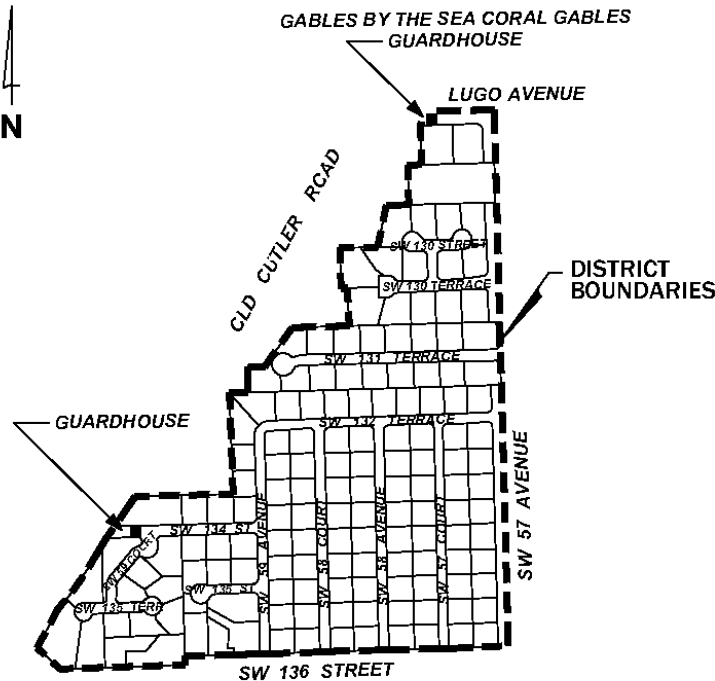
Second by:

Vote:

# EXHIBIT A

## FORM OF PUBLISHED NOTICE

To Be Published on or before July \_\_, 2024.



### 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, 2024 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 recently 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 8:30 a.m. on August 27, 2024, 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 is estimated to be \$1,350.00 per improved lot/unit and \$675.00 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 \_\_\_\_\_, 2024. 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 2024, 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 \_\_, 2024

**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, 2024 - September 30, 2025, 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 \$197,100.00 for the Fiscal Year 2024-25.

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 number of lots/units attributed to the parcel is \_\_\_\_\_.

The maximum annual assessment for the above parcel is \$1,350.00 per Single Family Residential Unit or \$675 per Vacant Lot/Unit for Fiscal Year 2024-25 and future fiscal years.

Any Delinquency in the payment of the Fiscal Year 2023-24 assessment billed by the Village and not paid prior to June 15, 2024, will be added to the assessment for Fiscal Year 2024-25.

A public hearing will be held at 8:30 a.m. on August 27, 2024, 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 2024. 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 Year	Folio Number	ct Type	Ideristic Numbr	Units	Rate	Total charged
2024	2050130080010	F	1604	1	1350	1350
2024	2050130080013	F	1604	1	1350	1350
2024	2050130080031	F	1604	1	1350	1350
2024	2050130270020	F	1604	1	1350	1350
2024	2050130270030	F	1604	1	1350	1350
2024	2050130270040	F	1604	1	1350	1350
2024	2050130270050	F	1604	2	1350	2700
2024	2050130270060	F	1604	1	1350	1350
2024	2050130270070	F	1604	1	1350	1350
2024	2050130270080	F	1604	1	1350	1350
2024	2050130270090	F	1604	1	1350	1350
2024	2050130270100	F	1604	1	1350	1350
2024	2050130270110	F	1604	1	1350	1350
2024	2050130270120	F	1604	1	1350	1350
2024	2050130270130	F	1604	1	1350	1350
2024	2050130270140	F	1604	1	1350	1350
2024	2050130270150	F	1604	1	1350	1350
2024	2050130270160	F	1604	1	1350	1350
2024	2050130270170	F	1604	1	1350	1350
2024	2050130270180	F	1604	1	1350	1350
2024	2050130280110	F	1604	1	1350	1350
2024	2050130280120	F	1604	1	1350	1350
2024	2050130280130	F	1604	1	1350	1350
2024	2050130280140	F	1604	2	1350	2700
2024	2050130280150	F	1604	1	1350	1350
2024	2050130280160	F	1604	1	1350	1350
2024	2050130280170	F	1604	1	1350	1350
2024	2050130280180	F	1604	1	1350	1350
2024	2050130280190	F	1604	1	1350	1350
2024	2050130280200	F	1604	1	1350	1350
2024	2050130280210	F	1604	1	1350	1350
2024	2050130280220	F	1604	2	1350	2700
2024	2050130280230	F	1604	1	1350	1350
2024	2050130280240	F	1604	1	1350	1350
2024	2050130280250	F	1604	1	1350	1350
2024	2050130280260	F	1604	2	1350	2700
2024	2050130280270	F	1604	2	1350	2700
2024	2050130280280	F	1604	1	1350	1350
2024	2050130280290	F	1604	2	1350	2700
2024	2050130280300	F	1604	1	1350	1350
2024	2050130280310	F	1604	2	1350	2700
2024	2050130280320	F	1604	1	1350	1350
2024	2050130280330	F	1604	1	1350	1350
2024	2050130280340	F	1604	1	1350	1350
2024	2050130280350	F	1604	1	1350	1350
2024	2050130280360	F	1604	1	1350	1350
2024	2050130280370	F	1604	1	1350	1350
2024	2050130280380	F	1604	1	1350	1350
2024	2050130280390	F	1604	1	1350	1350
2024	2050130280400	F	1604	1	1350	1350
2024	2050130280410	F	1604	2	1350	2700
2024	2050130280420	F	1604	1	1350	1350
2024	2050130280430	F	1604	1	1350	1350
2024	2050130280440	F	1604	1	1350	1350
2024	2050130280450	F	1604	1	1350	1350
2024	2050130280460	F	1604	1	1350	1350

2024	2050130280470	F	1604	1	1350	1350
2024	2050130280480	F	1604	1	1350	1350
2024	2050130280490	F	1604	1	1350	1350
2024	2050130280500	F	1604	1	1350	1350
2024	2050130280510	F	1604	1	1350	1350
2024	2050130280520	F	1604	1	1350	1350
2024	2050130280530	F	1604	2	1350	2700
2024	2050130280540	F	1604	1	1350	1350
2024	2050130280550	F	1604	1	1350	1350
2024	2050130280560	F	1604	1	1350	1350
2024	2050130280570	F	1604	1	1350	1350
2024	2050130280580	F	1604	1	1350	1350
2024	2050130280590	F	1604	1	1350	1350
2024	2050130280600	F	1604	1	1350	1350
2024	2050130280610	F	1604	1	1350	1350
2024	2050130280620	F	1604	1	1350	1350
2024	2050130280630	F	1604	1	1350	1350
2024	2050130280640	F	1604	1	1350	1350
2024	2050130280650	F	1604	1	1350	1350
2024	2050130280660	F	1604	1	1350	1350
2024	2050130280670	F	1604	1	1350	1350
2024	2050130280680	F	1604	1	1350	1350
2024	2050130280690	F	1604	1	1350	1350
2024	2050130280700	F	1604	1	1350	1350
2024	2050130280710	F	1604	1	1350	1350
2024	2050130280720	F	1604	1	1350	1350
2024	2050130280730	F	1604	1	1350	1350
2024	2050130280740	F	1604	1	1350	1350
2024	2050130280750	F	1604	1	1350	1350
2024	2050130280760	F	1604	1	1350	1350
2024	2050130280770	F	1604	1	1350	1350
2024	2050130280780	F	1604	1	1350	1350
2024	2050130280790	F	1604	2	1350	2700
2024	2050130280800	F	1604	1	1350	1350
2024	2050130280810	F	1604	1	1350	1350
2024	2050130280820	F	1604	1	1350	1350
2024	2050130280830	F	1604	1	1350	1350
2024	2050130280840	F	1604	1	1350	1350
2024	2050130280850	F	1604	1	1350	1350
2024	2050130280860	F	1604	1	1350	1350
2024	2050130280870	F	1604	1	1350	1350
2024	2050130280880	F	1604	1	1350	1350
2024	2050130280890	F	1604	1	1350	1350
2024	2050130280900	F	1604	1	1350	1350
2024	2050130280910	F	1604	1	1350	1350
2024	2050130280920	F	1604	1	1350	1350
2024	2050130280930	F	1604	2	1350	2700
2024	2050130280940	F	1604	1	1350	1350
2024	2050130280950	F	1604	1	1350	1350
2024	2050130280960	F	1604	1	1350	1350
2024	2050130290010	F	1604	1	1350	1350
2024	2050130290020	F	1604	1	1350	1350
2024	2050130290030	F	1604	1	1350	1350
2024	2050130300010	F	1604	2	1350	2700
2024	2050130300020	F	1604	1	1350	1350
2024	2050130300030	F	1604	1	1350	1350
2024	2050130300040	F	1604	1	1350	1350

2024	2050130300050	F	1604	1	1350	1350
2024	2050130300060	F	1604	1	1350	1350
2024	2050130300070	F	1604	1	1350	1350
2024	2050130300080	F	1604	1	1350	1350
2024	2050130300090	F	1604	1	1350	1350
2024	2050130300100	F	1604	1	1350	1350
2024	2050130320010	F	1604	1	1350	1350
2024	2050130320020	F	1604	1	1350	1350
2024	2050130320030	F	1604	1	1350	1350
2024	2050130320040	F	1604	2	1350	2700
2024	2050130320050	F	1604	2	1350	2700
2024	2050130330010	F	1604	1	1350	1350
2024	2050130330020	F	1604	1	1350	1350
2024	2050130330030	F	1604	1	1350	1350
2024	2050130360010	F	1604	2	1350	2700
2024	2050130360020	F	1604	1	1350	1350
2024	2050130360030	F	1604	1	1350	1350
2024	2050130380010	F	1604	1	1350	1350
2024	2050130380020	F	1604	1	1350	1350
2024	2050130390010	F	1604	1	1350	1350
2024	2050130390020	F	1604	1	1350	1350
2024	2050130390030	F	1604	1	1350	1350
2024	2050130390040	F	1604	1	1350	1350
2024	2050130390050	F	1604	2	1350	2700
2024	2050130400010	F	1604	1	1350	1350
2024	2050130400020	F	1604	1	1350	1350
2024	2050130400030	F	1604	1	1350	1350
2024	2050130400040	F	1604	1	1350	1350
2024	2050130400050	F	1604	1	1350	1350
2024	2050130400060	F	1604	1	1350	1350
2024	2050130400070	F	1604	1	1350	1350
2024	2050130400080	F	1604	1	1350	1350
2024	2050130400090	F	1604	1	1350	1350