

**Condensed Title:**

A resolution of the Board Of Directors of The Normandy Shores Local Government Neighborhood Improvement District adopting the final Ad Valorem Millage Rate Of 0.8567 Mills For The Normandy Shores Neighborhood Improvement District, which is two and four-fifth percent (2.8%) less than the "rolled-back" rate of 0.8817 mills.

**Key Intended Outcome Supported:**

Increase visibility of police; Maintain crime rates at or below national trends.

**Supporting Data (Surveys, Environmental Scan, etc.):**

In 2009 Community Survey, both residents and businesses reported the following areas for the City to address in an effort to improve public safety:

- Preventing crime (Residents: 44.9%, Business: 43.9%)
- Increasing police visibility (Residents: 32.4%, Business: 33.1%)

**Issue:**

Shall the Mayor and City Commission, acting in its capacity as the Board of Directors for the Normandy Shores Local Government Neighborhood Improvement District, adopt the attached resolution which sets the final Ad Valorem Millage Rate?

**Item Summary/Recommendation:**

On July 1, 2009, the City received the 2009 Certification of Taxable Value from the Property Appraiser's Office stating that the taxable value for Normandy Shores is \$117,709,157 which includes \$1,614,484 due to new construction, renovation, etc. The preliminary value represents a decrease of \$26,465,604 from the July 1, 2008 Certification of taxable value of \$144,174,761 (18.4 percent) and a decrease of 16.9 percent over 2008's final value of \$141,638,632.

The proposed ad valorem millage recommended by the Administration is 0.8567 mills to provide the current level of security required by this district. This tax levy will generate proceeds of \$95,795. The total operating expenditures to provide the current service level to this district is \$147,377 for FY 2009/10. The City of Miami Beach General Fund is required to provide 35% of the total operating expenditures (\$51,582), and the City has funded the 35% for each of the sixteen years since the District was established. The amount provided by the General Fund for this purpose in FY 2008/09 was \$53,297. The rolled-back rate is the millage rate required to produce the same level of property tax revenue in FY 2009/10 as collected in FY 2008/09. The rate is calculated as 0.8817 or 0.159 mills more than the millage rate adopted for FY 2008/09.

The first public hearing on the tentative District millage rate and budget for FY 2009/10 was held on September 10, 2009. The millage rates presented herein are those which were tentatively adopted at the end of the first public hearing held on that day.

**Advisory Board Recommendation:**

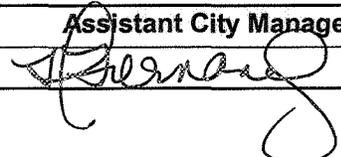
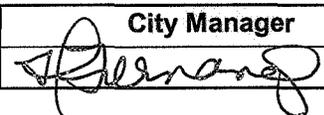
**Financial Information:**

Source of Funds:		Amount	Account	Approved
N/A	1			
OBPI	2			
	Total			

**Financial Impact Summary:**

**City Clerk's Office Legislative Tracking:**

**Sign-Offs:**

Department Director	Assistant City Manager	City Manager
		

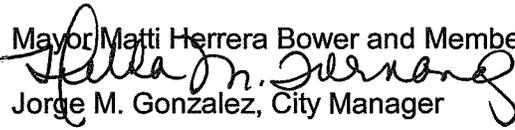




# MIAMI BEACH

City of Miami Beach, 1700 Convention Center Drive, Miami Beach, Florida 33139, [www.miamibeachfl.gov](http://www.miamibeachfl.gov)

## COMMISSION MEMORANDUM

TO: Mayor Matti Herrera Bower and Members of the City Commission  
FROM:   
Jorge M. Gonzalez, City Manager  
DATE: September 24, 2009

SUBJECT: **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORMANDY SHORES LOCAL GOVERNMENT NEIGHBORHOOD IMPROVEMENT DISTRICT ADOPTING THE FINAL AD VALOREM MILLAGE OF 0.8567 MILLS FOR FISCAL YEAR (FY) 2009/10 FOR THE NORMANDY SHORES LOCAL GOVERNMENT DISTRICT, WHICH IS TWO AND FOUR-FIFTH PERCENT (2.8%) LESS THAN THE "ROLLED-BACK" RATE OF 0.8817 MILLS.**

### ADMINISTRATION RECOMMENDATION

The Administration recommends that the Mayor and City Commission, acting in its capacity as the Board of Directors for the Normandy Shores Local Government Neighborhood Improvement District, adopt the attached resolution which sets the following:

- 1) The final adopted millage rate for the Normandy Shores Neighborhood Improvement District for FY 2009/10:  

General Operating	0.8567 mills (0.7227 mills last year)
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- 2) The final adopted millage rate of 0.8567 mills is 2.8% less than the "Rolled-Back" Rate of 0.8817 mills.

The first public hearing on the tentative District millage rate and budget for FY 2009/10 was held on September 10, 2009. The millage rates presented herein are those which were tentatively adopted at the end of the first public hearing held on that day.

### BACKGROUND

The Normandy Shores Local Government Neighborhood Improvement District, a dependent taxing district of its principal, the City of Miami Beach, was established in 1994 to provide continual 24-hour security to this gated community; FY 2009/10 represents its sixteenth year of operation.

It was established by Ordinance 93-2881, and has the authority "to levy an ad-valorem tax on real and personal property of up to two mills, provided that no parcel of property will be assessed more than \$500 annually for such improvements". During FY 1998/99 the amount of annual funding to be provided by the City and the dependent status of the District were issues discussed by the Finance and Citywide Projects Committee. A determination was reached that the City would fund 35% of the annual cost of the operation of the community gate guard. This cost will eventually be funded from the golf course operation of the Normandy Shores Golf Course. It was

further agreed that the City would continue to supplement the District at current levels until both issues were resolved. On August 29, 2002, the Administration met with the Normandy Shores Local Government Neighborhood Improvement District representatives and agreed to eliminate the \$500 cap on the highest valued home in the District. The enabling legislation was adopted by the Commission on September 25, 2002. This ensures that the City's contribution from the General Fund remains at 35% of the operating budget of the District.

### **PROCEDURE**

The operating millage and budget for this dependent special taxing district must be adopted in accordance with Florida Statutes. This procedure requires that this Resolution be considered immediately after the millage and budget of the principal taxing authority, i.e., City of Miami Beach.

It also prescribes that a final millage be adopted first. This is accomplished by adopting a Resolution which states the percent increase or decrease over the "Rolled-back" rate. Following this, another Resolution which adopts the Normandy Shores District operating budget must be approved. (See accompanying Agenda item R7B2 for details).

The statute requires the name of the taxing authority, the rolled-back rate, the percentage increase or decrease over the rolled-back rate, and the millage rate be publicly announced before adoption of the millage resolution.

### **ANALYSIS**

On July 1, 2009, the City received the 2009 Certification of Taxable Value from the Property Appraiser's Office stating that the taxable value for Normandy Shores is \$117,709,157 which includes \$1,614,484 due to new construction, renovation etc.. The preliminary value represents a decrease of \$26,465,604 from the July 1, 2008 Certification of taxable value of \$144,174,761 (18.4 percent) and a decrease of 16.9 percent over 2008's final value of \$141,638,632.

The proposed ad valorem millage recommended by the Administration is 0.8567 mills to provide the current level of security required by this district. This tax levy will generate proceeds of \$95,795. The total operating expenditures to provide the current service level to this district is \$147,377 for FY 2009/10. The City of Miami Beach General Fund is required to provide 35% of the total operating expenditures (\$51,582), and the City has funded the 35% for each of the sixteen years since the District was established. The amount provided by the General Fund for this purpose in FY 2008/09 was \$53,297. The \$147,377 in FY 2009/10 represents a \$4,901 decrease (3.2%) from the FY 2008/09 budget of \$152,278.

For the Normandy Shores taxing District, the value for each mill (\$1.00 of ad valorem tax for each \$1,000 of property value) is determined by the 2009 Certification of Taxable Value and has been set at \$117,709. Florida Statutes permit a discount of up to five percent for early payment discounts, delinquencies, etc. Therefore, the 95 percent value of the mill is \$111,823. Accordingly, 0.8567 mills are required to generate \$95,795 in property tax revenues by the district.

It must be noted that in accordance with State Statute, there is a 10 mill operating cap which cannot be exceeded without voter approval. Combining both millages from the dependent district (0.8567) and the principal taxing authority (5.6555) totals **6.5122** mills, which is **3.4878** mills less than the **10 mill cap**.

**CONCLUSION**

The City Commission, acting in its capacity as the Board of Directors of the District, should adopt the attached Resolution which adopts the final millage.

JMG:KGB:JC



RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORMANDY SHORES LOCAL GOVERNMENT NEIGHBORHOOD IMPROVEMENT DISTRICT ADOPTING THE FINAL AD VALOREM MILLAGE OF 0.8567 MILLS FOR FISCAL YEAR (FY) 2009/10 FOR THE NORMANDY SHORES LOCAL GOVERNMENT DISTRICT, WHICH IS TWO AND FOUR FIFTH PERCENT (2.8%) LESS THAN THE "ROLLED-BACK" RATE OF 0.8817 MILLS.**

**WHEREAS**, for the purpose of providing security services within the Normandy Shores neighborhood area, the Mayor and City Commission adopted Ordinance No. 93-2881 on October 20, 1993, which authorized the creation of the Normandy Shores Local Government Neighborhood Improvement District (District); and

**WHEREAS**, Section 200.065, Florida Statutes, has specified the method by which municipalities may fix the operating millage rate and adopt an annual budget for dependent taxing districts; and

**WHEREAS**, on September 24, 2009, a public hearing was held before the Mayor and City Commission, acting as the Board, to discuss the operating millage rate and operating budget for the District for FY 2009/10.

**NOW THEREFORE, BE IT DULY RESOLVED BY THE BOARD OF DIRECTORS OF THE NORMANDY SHORES LOCAL GOVERNMENT NEIGHBORHOOD IMPROVEMENT DISTRICT**, that, pursuant to Section 200.065, Florida Statutes, there is hereby levied and Ad Valorem Millage rate of 0.8567 mills for the District for FY 2009/10 on all taxable and non-exempt real and person property located within the boundaries of the District for the purpose of providing security services, which millage rate is two and four fifth percent (2.8%) less than the "Rolled-back" rate of 0.8817 mills.

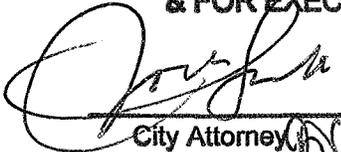
PASSED and ADOPTED this 24th day of September, 2009.

\_\_\_\_\_  
Chairperson of the District

ATTEST:

\_\_\_\_\_  
Secretary to the District

APPROVED AS TO  
FORM & LANGUAGE  
& FOR EXECUTION

  
\_\_\_\_\_  
City Attorney

9/14/09  
Date



# MIAMI BEACH

## CITY OF MIAMI BEACH NOTICE OF A SPECIAL

### CITY COMMISSION MEETING AND PUBLIC HEARINGS

**NOTICE IS HEREBY** given that a Special Commission Meeting regarding the 2nd Proposed Budget Public Hearings for FY 2009/2010 will be held by the City Commission of the City of Miami Beach, Florida, on **Thursday, September 24, 2009, commencing at 5:00 P.M.**, in the Commission Chambers, 3rd floor, City Hall, 1700 Convention Center Drive, Miami Beach, Florida.

**5:01 p.m.**

The second public hearing adopting the proposed millage rate and budget for FY 2009/2010 for the City of Miami Beach.

**5:02 p.m.**

The second public hearing adopting the proposed millage rate and budget for FY 2009/2010 for the Normandy Shores Local Government Neighborhood Improvement District.

In addition, the City Commission may discuss other City business and take other necessary action at this meeting.

Inquiries concerning this meeting should be directed to the Office of Budget and Performance Improvement at (305) 673-7510.

Robert E. Parsher, City Clerk  
City of Miami Beach

Pursuant to Section 286.0105, Fla. Stat., the City hereby advises the public that if a person decides to appeal any decision made by the City Commission with respect to any matter considered at its meeting or its hearing, such person must ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. This notice does not constitute consent by the City for the introduction or admission of otherwise inadmissible or irrelevant evidence, nor does it authorize challenges or appeals not otherwise allowed by law.

To request this material in accessible format, sign language interpreters, information on access for persons with disabilities, and/or any accommodation to review any document or participate in any City-sponsored proceeding, please contact (305) 604-2489 (voice); (305) 673-7218 (TTY) five days in advance to initiate your request. TTY users may also call 711 (Florida Relay Service).

**Ad. #556**