A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, CREATING, PURSUANT TO CHAPTER 170, FLORIDA STATUTES, AND SUBJECT TO THE APPROVAL OF A MAJORITY OF THE AFFECTED PROPERTY OWNERS, A SPECIAL ASSESSMENT DISTRICT TO BE KNOWN AS "THE SOUTH BEACH BUSINESS IMPROVEMENT DISTRICT," FOR A TERM OF TEN (10) YEARS, TO STABILIZE AND IMPROVE THAT CERTAIN AREA OF THE CITY OF MIAMI BEACH HEREIN REFERRED TO AS THE OCEAN DRIVE AND COLLINS AVENUE RETAIL BUSINESS DISTRICT, WHICH DISTRICT IS GENERALLY LOCATED WITHIN A NATIONALLY RECOGNIZED HISTORIC DISTRICT. THROUGH PROMOTION, MANAGEMENT, MARKETING, AND OTHER SIMILAR SERVICES (THE "SERVICES"); PROVIDING FOR THE LEVY AND COLLECTION OF SPECIAL ASSESSMENTS. IN THE AMOUNT OF \$2.093.335 PER YEAR; INDICATING THE LOCATION, NATURE, AND ESTIMATED COST OF THE SERVICES, WHOSE COSTS ARE TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE MADE; DESIGNATING THE LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED: PROVIDING FOR PUBLICATION OF THIS RESOLUTION, IN ACCORDANCE WITH SECTION 170.05. FLORIDA STATUTES: AUTHORIZING THE CITY ADMINISTRATION TO CAUSE TO BE MADE A PRELIMINARY ASSESSMENT ROLL, IN ACCORDANCE WITH SECTION 170.02, FLORIDA STATUTES; AND UPON COMPLETION OF SUCH PRELIMINARY ASSESSMENT ROLL, PROVIDING THAT SUCH ASSESSMENT ROLL SHALL BE ON FILE WITH THE CITY CLERK'S OFFICE AND OPEN TO THE INSPECTION OF THE PUBLIC.

WHEREAS, Chapter 170, Florida Statutes, authorizes any municipality, subject to the approval of a majority of the affected property owners, to levy and collect special assessments against property benefited for the purpose of stabilizing and improving retail business districts, wholesale business districts, or nationally recognized historic districts, or any combination of such districts, through promotion, management, marketing, and other similar services; and

WHEREAS, on December 17, 2014, the Mayor and City Commission adopted Resolution No. 2014-28881, which originally contemplated establishment of a special assessment district, pursuant to Chapter 170, Florida Statutes, initially limited to a boundary encompassing solely the Ocean Drive retail business district. Following adoption of Resolution No. 2014-28881, a steering committee of property owners requested that the City Commission expand the proposed special assessment district, to include the Collins Avenue corridor, bounded on the south by 5th Street, and extending northward up to and including 21st Street; and

WHEREAS, on September 12, 2018, the Mayor and City Commission adopted Resolution No. 2018-30487, which, in pertinent part, authorized the Offices of the City Manager and City Attorney to work with a steering committee of Ocean Drive and Collins Avenue property owners for the purpose of establishing a special assessment district, pursuant to Chapter 170, Florida Statutes, to stabilize and improve the Ocean Drive and Collins Avenue retail business district, that

certain area generally bounded on the north by the northern boundary lines of the properties located at 1601 Collins Avenue and 1610 Collins Avenue; and on the south by 5th Street; which district is generally located within a nationally recognized historic district; through promotion, management, marketing, and other similar services (Resolution Nos. 2014-28881 and 2018-30487 are attached hereto as Exhibit "A"); and

WHEREAS, the special assessments levied within the proposed special assessment district, to be known as the "South Beach Business Improvement District" (the "District"), shall be used to provide the services described in Exhibit "B," attached hereto and incorporated herein (the "Services"); and

WHEREAS, the District is generally bounded on the north by the northern boundary lines of the properties located at 1601 Collins Avenue and 1610 Collins Avenue, and on the south by 5th Street, and consists of properties abutting Collins Avenue and Ocean Drive; provided, however, that the following properties shall be excluded and exempted from the District: (1) residential properties; (2) common areas owned by condominium associations; (3) any property owned by a City, County, State, or Federal governmental entity or school district; (4) any property owned or occupied by a religious institution and used as a place of worship or education (as defined in Section 170.201(2), Florida Statutes); and (5) properties that are 60 square feet or less in size; and

WHEREAS, an assessment plat of the proposed District, showing the areas to be assessed, as required in section 107.04, Florida Statutes, is on file with the Office of the City Clerk, and is available for inspection by the public; and

WHEREAS, the Mayor and City Commission hereby determine that it is in the best interest of the City, and of the District, to provide, or cause to be provided, the Services for the District and, as such, wish to defray the cost of the Services by levying special assessments upon the affected properties within the District ("Assessments"); and

WHEREAS, the Mayor and City Commission further determine that special benefits shall accrue to the properties within the District from the Services, and that the Assessments shall be made in proportion to the benefits received; and

WHEREAS, an estimated budget outlining the proposed Services and estimated costs thereof, is attached as Exhibit "C", and, pursuant to Section 170.04, Florida Statutes, is on file with the City Clerk's Office, and is available for inspection by the public; and

WHEREAS, the Mayor and City Commission have determined that the Assessments to be levied shall not exceed the special benefits to the affected properties within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AS FOLLOWS:

SECTION 1: All findings and recitals contained in this Resolution are hereby adopted and incorporated herein.

<u>SECTION 2</u>: Pursuant to the provisions of Chapter 170, Florida Statutes, the Mayor and City Commission hereby authorize a special assessment to be levied and collected, and hereby create a special assessment district, to be known as the "South Beach Business Improvement

District," for a term of ten (10) years, subject to the approval of the majority of the affected property owners in the District, for the purposes of stabilizing and improving the Ocean Drive and Collins Avenue retail business district, which is generally located within a nationally recognized historic district, through promotion, management, marketing, and other similar services.

- <u>SECTION 3</u>: The boundaries of the proposed District are as follows: All lots and lands adjoining and contiguous or bounding and abutting upon such improvements or specially benefited thereby and further designated by the Assessment Plat, attached hereto and incorporated herein as Exhibit "D."
- **SECTION 4**: The nature of the Services is set forth in Exhibit "B," attached hereto and incorporated herein.
- **SECTION 5**: The total estimated cost of the Services to be funded by the proposed Assessments is approximately \$2,093,335 per year.
- **SECTION 6**: The Assessments shall be levied in accordance with the applicable provisions of Chapter 170, Florida Statutes, for the purposes of defraying the cost of the Services, as described in Exhibit "B," and in accordance with the assessment methodologies in Exhibit "E," attached hereto and incorporated herein.
- **SECTION 7**: At the time of adoption of the Resolution by the Mayor and City Commission, there shall be on file with the City Clerk the Assessment Plat, showing the area to be assessed; a description of the Services; and an estimate of the cost of the Services, which documents shall be open to inspection by the public.
- **SECTION 8**: Following approval of this Resolution, the City Administration is hereby authorized and directed to cause to be made a preliminary assessment roll, as promptly as possible, which shall show the properties assessed by folio number; the amount of benefit to each property; and the special assessments against each property assessed by folio number. (A draft preliminary assessment roll is attached as Exhibit "F.")
- SECTION 9: The assessment shall be payable in one installment per year to the Finance Director of the City, or the Finance Director's designee, on such date as shall be contained in a bill to be mailed to each property owner within the District at least thirty (30) days prior to the due date, and following the confirmation by the Mayor and City Commission of the Final Assessment Roll. Installments not paid when due shall become due and payable in accordance with statutory provisions and shall remain liens, coequal with the lien of all state, county, district, and municipal taxes, superior in dignity to all other liens, titles, and claims, until paid, and shall bear interest, at such rate or rates as specified in Section 170.09, Florida Statutes.
- SECTION 10: Upon completion of the preliminary assessment roll, the Mayor and City Commission shall adopt a subsequent Resolution to fix a time and place at which the owners of the property to be assessed or any other persons interested therein may appear before the Mayor and City Commission and be heard as to the propriety and advisability of the Assessments or the provision of the Services, the costs thereof, the manner of payment therefor, or the amount thereof to be assessed against each property so serviced, all in accordance with Chapter 170, Florida Statutes.
- **SECTION 11**: The City Clerk is hereby directed to cause this Resolution to be published one time in a newspaper of general circulation published in the City.

SECTION 12: The Resolution shall become effective upon the date of its adoption herein, provided, however, that if the proposed special assessment does not receive the approval of a majority (50% plus one) of the affected property owners pursuant to an election to be duly conducted by the City Clerk, the Resolution shall be null and void.

P	ASSED and ADOPTED this _	15	_day of _	Tunuary	/, 2020.
ATTEST	:				
Rafael E.	(/27/2020 Granado		Da Ma	an Gelber ayor	
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APPROVED AS TO FORM & LANGUAGE

(Sponsored by Commissioner Ricky Arriola)

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MIAMIBEACH

COMMISSION MEMORANDUM

To:

Mayor Dan Gelber

Members of the City Commission

CC:

Raul J. Aguila, City Attorney

Rafael Granado, City Clerk

From:

Jimmy Morales, City Manager

Date:

January 15, 2020

Subject:

A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, CREATING, PURSUANT TO CHAPTER 170, FLORIDA STATUTES, AND SUBJECT TO THE APPROVAL OF A MAJORITY OF THE AFFECTED PROPERTY OWNERS, A SPECIAL ASSESSMENT "THE SOUTH BEACH BUSINESS DISTRICT TO BE KNOWN AS IMPROVEMENT DISTRICT." FOR A TERM OF TEN (10) YEARS. TO STABILIZE AND IMPROVE THAT CERTAIN AREA OF THE CITY OF MIAMI BEACH HEREIN REFERRED TO AS THE OCEAN DRIVE AND COLLINS AVENUE RETAIL BUSINESS DISTRICT, WHICH DISTRICT IS GENERALLY LOCATED WITHIN A NATIONALLY RECOGNIZED HISTORIC DISTRICT, THROUGH PROMOTION, MANAGEMENT, MARKETING, AND OTHER SIMILAR SERVICES (THE "SERVICES"); PROVIDING FOR THE LEVY AND COLLECTION OF SPECIAL ASSESSMENTS, IN THE AMOUNT OF \$2,093,335 PER YEAR; INDICATING THE LOCATION, NATURE, AND ESTIMATED COST OF THE SERVICES, WHOSE COSTS ARE TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS: PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE MADE; DESIGNATING THE LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR PUBLICATION OF THIS RESOLUTION, IN ACCORDANCE WITH SECTION 170.05, FLORIDA STATUTES; AUTHORIZING THE CITY ADMINISTRATION TO CAUSE TO BE MADE A PRELIMINARY ASSESSMENT **ROLL, IN ACCORDANCE WITH SECTION 170.02, FLORIDA STATUTES; AND** UPON COMPLETION OF SUCH PRELIMINARY ASSESSMENT ROLL, PROVIDING THAT SUCH ASSESSMENT ROLL SHALL BE ON FILE WITH THE CITY CLERK'S OFFICE AND OPEN TO THE INSPECTION OF THE PUBLIC.

Recommendation

Adopt the attached Resolution which is sponsored by Commissioner Ricky Arriola.

A. Background

Chapter 170, Florida Statutes, authorizes any municipality, subject to the approval of a majority of the affected property owners, to levy and collect special assessments against property benefitted for the purpose of stabilizing and improving retail business districts, wholesale business districts, or nationally recognized historic districts, or any combination of such districts, through

promotion, management, marketing, and other similar services.

On December 17, 2014, the Mayor and City Commission adopted Resolution No. 2014-28881, which originally contemplated establishment of a special assessment district, pursuant to Chapter 170, Florida Statutes, initially limited to a boundary encompassing solely the Ocean Drive retail business district. Following adoption of Resolution No. 2014-28881, a steering committee of property owners requested that the City Commission expand the proposed special assessment district, to include the Collins Avenue corridor, bounded on the south by 5th Street, and extending northward up to and including 21st Street.

On September 12, 2018, the Mayor and City Commission adopted Resolution No. 2018-30487 which, in pertinent part, authorized the Offices of the City Manager and City Attorney to work with the steering committee of Ocean Drive and Collins Avenue property owners for the purpose of establishing a special assessment district, pursuant to Chapter 170, Florida Statutes, to stabilize and improve the Ocean Drive and Collins Avenue retail business district, which district is generally located within a nationally recognized historic district, through promotion, management, marketing, and other similar services.

The attached Resolution is the first step under Chapter 170, Florida Statutes, for creating the proposed special assessment district, and is hereby submitted for consideration by the Mayor and City Commission.

B. The Proposed "South Beach Business Improvement District"

The attached Resolution creates, subject to the approval of a majority of the affected property owners, a special assessment district, to be known as the "South Beach Business Improvement District" (the "District"), for a term of ten (10) years, to stabilize and improve the Ocean Drive and Collins Avenue retail business district, that certain district within a nationally recognized historic district and which is generally bounded on the north by 1601 Collins Avenue/1610 Collins Avenue and on the south by 5th Street, through promotion, management, marketing, and other similar services.

The Resolution provides for the creation of a preliminary assessment roll; provides for the levy and collection of special assessments, in the amount of \$2,093,335 per year; indicates the location, nature, and estimated cost of those services whose cost are to be defrayed by the special assessments; provides the manner in which such special assessments shall be made; provides when such special assessments shall be made; designates the lands upon which the special assessments shall be levied; provides for publication of this Resolution; and authorizes other related actions.

The material terms for the proposed District are as follows:

1. <u>District Boundaries</u>

The District shall be generally bounded on the north by the northern boundary lines of the properties located at 1601 Collins Avenue and 1610 Collins Avenue, and on the south by 5th Street, and consists of properties abutting Collins Avenue and Ocean Drive; provided, however, that the following properties shall be excluded and exempted from the District: (1) residential properties; (2) common areas owned by condominium associations; (3) any property owned by a City, County, State, or Federal governmental entity or school district; (4) any property owned or occupied by a religious institution and used as a place of worship or education (as defined in Section 170.201(2), Florida Statutes); and (5) properties that are 60 square feet or less in size.

Pursuant to Section 170.04, Florida Statutes, at the time of the adoption of the attached Resolution, there shall be on file with the City Clerk an assessment plat showing the area to be assessed, which assessment plat shall be open to the inspection of the public. A proposed assessment plat is attached as Exhibit "D" to the Resolution.

2. Term/Duration of the District

The term/duration of the proposed District is ten (10) years.

3. Total Annual Amount of Special Assessments to be Levied and Collected

The total annual amount of special assessments to be levied and collected shall be \$2,093,335 per year.

4. Assessment Methodologies

- a. Properties within the District that front Ocean Drive shall be assessed at the rate of two dollars (\$2.00) per square foot and properties within the District that front Collins Avenue shall be assessed at the rate of one dollar (\$1.00) per square foot. ¹
- b. Condominium properties shall be assessed, at the prevailing rate above, *per square* foot of each ground floor condominium unit, excluding common areas. Non-condominium properties shall be assessed, at the prevailing rate above, *per square* foot of the property's lot area.
- c. The following exceptions to the above sections 4.a and b shall apply:
 - i. As to the properties located at 530 Ocean Drive and 1330 Ocean Drive, the assessment shall be based on the unit size of the ground level in addition to the unit size of any commercial uses in a basement below grade.
 - ii. As to the property located at 1412 Ocean Drive, the assessment shall be based on the unit size of the ground level commercial use.
 - iii. As to the property located at 1300 Collins Avenue, the assessment shall be based upon the unit size of the ground level commercial uses.
- d. Properties that are 50,000 square feet in lot size or greater shall be assessed pursuant to the following formula:
 - The first 49,999 square feet of the property shall be assessed at 100% of the rate set forth above;
 - Each square foot between 50,000 and 100,000 shall be assessed at 90% of the rate;
 - Each square foot between 100,001 and 150,000 square feet shall be assessed at 80% of the rate;
 - Each square foot between 150,001 and 200,000 square feet shall be assessed at 70% of the rate; and
 - Each square foot greater than 200,000 square feet shall be assessed at 60% of

¹ South Beach BID Partners, Inc. (the "BID"), a Florida nonprofit corporation, represents a group of property owners in the vicinity of, abutting, or located on Ocean Drive and Collins Avenue. As proponents of the creation of the District, the BID has provided the City Attorney with an opinion of counsel relating to the legal sufficiency of the proposed assessment formula (*See* Letter of Michael Llorente, Esq., dated November 1, 2019, attached to this Memorandum as Exhibit "1"). The opinion of counsel concludes that the assessment methodology proposed by the BID complies with applicable legal requirements.

the rate.

e. Properties within the proposed District that are also located within the boundaries of the Washington Avenue Business Improvement District shall be assessed at the rate of sixty cents (\$0.60) per square foot.

5. Services to be Provided

The special assessments shall be used to fund those Services described in Exhibit "B" to the Resolution. In addition to general and administrative costs, the BID's first year budget projection includes expenses for the following Services: marketing (advertising and promotional branding); programming (cultural activations and events); beautification (décor, lighting, and art); sanitation (maintenance and cleaning to supplement City services); and security (including off-duty police, private security, and ambassadors).

Given the different assessment methodology proposed for the two business corridors, the Administration has requested more detailed explanation from the BID as to distribution of the Services throughout the District. We anticipate that this information will be provided prior to the City Commission's consideration of the final Resolution establishing the District.

The BID intends to expend programming funds on events and activations in Lummus Park. Any activities in Lummus Park are subject to City approval; the BID cannot conduct programming on City property without either (i) obtaining a special event permit, or (ii) partnering with the City or a City permitee.

The Administration has requested additional information on all proposed Services, including activities in Lummus Park, and anticipates that this information shall be provided prior to City Commission consideration of the aforestated final Resolution.

C. Procedure for Creating the District, Following the Adoption of the Attached Resolution

1. Notice Requirement

Upon adoption of the attached Resolution, and pursuant to Section 170.05, Florida Statutes, the City shall cause the Resolution to be published one time in a newspaper of general circulation published in the City.

2. Preliminary Assessment Roll

Additionally, upon adoption of the attached Resolution, and pursuant to Section 170.02, Florida Statutes, the Administration shall cause to be made a preliminary assessment roll, in accordance with the method of assessment provided for in the Resolution, which assessment roll shall show the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land, and the number of annual installments in which the assessment is divided. Upon completion of the preliminary assessment roll, it shall be made available for public inspection in the City Clerk's office. (A draft of the preliminary assessment roll is attached hereto as Exhibit "F").

3. Special Mail Ballot Election

Following adoption of the attached Resolution by the Mayor and City Commission, and completion of the preliminary assessment roll, the City Clerk, in consultation with the City Attorney's Office,

shall conduct a special mail ballot election for the majority (50% plus one) of the affected property owners to approve the proposed special assessment.

4. Final Hearing for the Mayor and City Commission to Hear Testimony, Decide Whether to Levy Special Assessments, and Meet as an Equalizing Board to Adjust and Equalize the Assessments on a Basis of Justice and Right

Upon completion of the preliminary assessment roll, and upon the approval of the District by a majority of the affected property owners, the Mayor and City Commission must adopt a subsequent Resolution to schedule a public hearing at which the owners of the properties to be assessed or any other persons interested therein may appear before the Mayor and City Commission and be heard as to the propriety and advisability of the assessments proposed to be levied, or the provision of the Services, the costs thereof, the manner of payment therefor, or the amount thereof to be assessed against each lot so serviced.

Following the public hearing, the Mayor and City Commission shall make a final decision on whether to levy the special assessments. At that time, the Mayor and City Commission shall also serve as an "equalizing board" to hear and consider any and all complaints as to the special assessments, and shall adjust and equalize the assessments on a basis of justice and right. When so equalized, and approved by Resolution of the Mayor and City Commission, a final assessment roll shall be filed with the City Clerk, and the special assessments (as set forth in the final roll) shall stand confirmed and remain legal, valid, and binding liens upon the property against which such assessments are made, until paid.

D. Conclusion

The attached Resolution shall become effective upon the date of adoption; provided, however, that if the proposed special assessment does not subsequently receive the approval of a majority (50% plus one) of the affected property owners, the attached Resolution shall be null and void.

City Manager's Recommendation

The Administration recommends that the City Commission proceed to initiate creation of the proposed District by adoption of the Resolution as set forth above. Final consideration and creation of the District is subject to the approval of a majority of the affected properties in a mail ballot election, and following that, final approval following a duly noticed public hearing of the City Commission.

Exhibit 1 to Memorandum - Letter of Michael Llorente, Esq., dated November 1, 2019

Attachments to Resolution:

Exhibit A – City Commission Resolution Nos. 2014-28881, dated December 17, 2014, and 2018-30487, dated September 12, 2018

Exhibit B – Budget Narrative and Scope of Services

Exhibit C – Proposed Budget Year 1

Exhibit D - Assessment Plat

Exhibit E – Assessment Methodologies

Exhibit F – Preliminary Assessment Roll

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Exhibit 1



To

Ceci Velasco

From:

Michael Llorente, Esq.

Date:

November 1, 2019

Re:

Business Improvement District Assessment Methodology

You have asked our firm to review the legal sufficiency of the proposed cost apportionment methodology for the South Beach Business Improvement District ("South Beach BID" or "BID"). As set forth below, we find that the proposed cost apportionment methodology complies with the applicable legal requirements.

I. Factual Background

For over two years, property owners and operators within the City's Mixed Use Entertainment District ("MXE District") have been exploring the possible creation of a business improvement district to develop a cohesive identity, provide additional security and sanitation services, and market and stabilize the area. While the MXE District is largely unified in terms of zoning, history, and architecture, the district consists of two areas that are sometimes viewed separately: (i) the Collins Avenue corridor; and (ii) the Ocean Drive corridor. Led by stakeholders from *both* the Collins Avenue corridor and the Ocean Drive corridor, the proponents of the South Beach BID have proposed boundaries that closely track the boundaries of the existing MXE District. A comparative analysis of the boundaries of the MXE District and the proposed South Beach BID is attached as Exhibit A.

One of the primary objectives of the proposed South Beach BID is to create an integrated district that combines the entertainment and nightlife offerings on Ocean Drive with the retail and hotel offerings along Collins Avenue. It is anticipated that the creation of an integrated district — with improved security, aesthetics, marketing, and programming — will have a meaningful positive impact on commercial activity, property values, and the overall tax base within the BID boundaries.

The proposed South Beach BID will include approximately two hundred and twenty-one (221) folios — eighty-seven (87) folios on Ocean Drive and one hundred thirty-three (133) folios on Collins Avenue. Properties on Ocean Drive will be assessed at a rate of \$2.00 per lot square foot and properties on Collins Avenue will be assessed at a rate of \$1.00 per lot square foot. The reason for the cost differential is that Ocean Drive is a single-loaded street (with properties on one side of the street only), while Collins Avenue is a double-loaded street (with properties on both sides of the street). As a result, the cost of providing security, sanitation, and other services on Ocean Drive must be borne by property owners on one side of the street, while those same costs on Collins Avenue may be split among property owners on both sides of the street.

The proposed budget of the BID is approximately \$2,091,692 and consists of the following general categories:

- \$396,000 for marketing (branding, marketing, promotion);
- \$331,000 for programming (events and activations);
- \$145,000 for beautification (lighting, décor, seasonal displays);
- \$304,000 for sanitation ("clean team" for trash removal, spills, stickers, graffiti);
- \$571,640 for security (off-duty police, privately-licensed security, BID ambassadors);
- \$205,000 for administration (staffing costs, employee benefits); and
- \$139,052 for general expenses (rent, insurance, equipment).

II. Legal Standard

The proposed South Beach BID will be created pursuant to Chapter 170 of the Florida Statutes, which sets forth the legal requirements for the imposition of special assessments on private property owners. Under Chapter 170, the City has the authority to levy and collect special assessments for the improvement and stabilization of retail business districts through promotion, management, marketing, and other similar services, subject to the approval of a majority of the affected property owners. *See* Section 170.01(3).

Courts have set forth a two-prong test for the imposition of a valid special assessment. First, the assessed properties must derive a *special benefit* from the service provided. Second, the assessment must be *fairly and reasonably apportioned* among the specially benefitting properties. *See City of Boca Raton v. State*, 595 So.2d 25 (Fla. 1992). The findings of special benefit and proper apportionment "are legislative in nature and presumed correct." *Donovan v. Okaloosa County*, 82 So.3d 801, 811 (Fla. 2012). "The presumption of correctness can be overcome only by strong, direct, clear, and positive proof." *Id.* at 812.

The test to determine whether a *special benefit* exists is "whether there is a 'logical relationship' between the services provided and the benefit to the real property." *Lake County v. Water Oak Mgmt. Corp.*, 695 So.2d 667, 669 (Fla.1997). Courts have declined to articulate a formal standard for the *reasonable apportionment* requirement, declaring instead that local determinations should be upheld unless they are arbitrary. *See, e.g., City of Winter Springs v. State*, 776 So. 2d 255, 259 (Fla. 2001) ("[T]hough a court may recognize valid alternative methods of apportionment, so long as the legislative determination by the City is not arbitrary, a court should not substitute its judgment for that of the local legislative body."). Notably, a public agency has no obligation to identify a specific dollar amount of benefit received by each parcel assessed. *City of Boca Raton*, 595 So.2d at 31; *see also Cape Dev. Co. v. City of Cocoa Beach*, 192 So. 2d 766 (Fla. 1966) (finding that statutory requirements were met where a city determined that anticipated benefits exceeded the amount of the special assessments and, consequently, city was not required to itemize the specific benefit to each parcel). Indeed, "[s]ubstantial and not exact correspondence between assessments and benefits is required, and a wide latitude is allowed for legislative discretion." *Atl. Coast Line R. Co. v. City of Lakeland*, 94 Fla. 347, 368, 115 So. 669, 678 (1927).

III. Analysis

The proposed BID will provide wide-ranging services – including marketing, programming, security, and sanitation services – *exclusively* to properties within the BID boundaries. Studies have found that properties within business improvement districts enjoy significant short- and long-term financial benefits as a result of these types of services. For example, a group of researchers at New York University's Furman Center for Real Estate and Urban Policy surveyed forty-four (44) BIDs in the New York area and determined that commercial property values within BID boundaries increased approximately fifteen (15) percentage points more rapidly than comparable properties outside the BID boundaries. In the instant case, the BID will offer valuable services exclusively within the BID boundaries. These services will create a safer, cleaner, more attractive environment that will generate more commercial activity and – according to empirical studies like the one cited above – will increase commercial property values within the BID boundaries. Clearly, then, there is a "logical relationship" between the anticipated services and the anticipated benefits to properties within the BID boundaries.

In determining whether the proposed special assessment is "fairly and reasonably apportioned" among the specially benefitting properties, we must examine the formula and methodology that determines the tax obligation accruing to each specially benefitting property. In this case, the proposed formula is based on the *square footage* of each specially benefitting property. In other words, the ultimate tax bill for a particular property will depend largely on the size of the property. This method of cost apportionment has been expressly endorsed by the courts and described as a "traditional" methodology. *See, e.g., City of Boca Raton*, 595 So.2d at 31 ("While front foot or square foot methodologies for apportioning costs of special improvement projects are more *traditional*, other methods are permissible") (emphasis added). In order to ensure equitable distribution of costs and avoid placing an undue burden on the extraordinarily large properties, the proposed apportionment methodology provides a scaled assessment reduction for properties greater than fifty thousand square feet (50,000 sf). Residential properties have been excluded from the proposed assessment rolls.²

Finally, the proposed assessment methodology calls for a cost-differential formula where Ocean Drive properties are assessed at a rate of \$2.00 per lot square foot and Collins Avenue properties are assessed at a rate of \$1.00 per lot square foot. As a preliminary matter, we should note that location-based, cost-differential formulas are not unusual for business improvement districts and, in fact, have been utilized by several local business improvement districts. In the present case, the reason for the cost differential formula is simple. As noted above, while the Ocean Drive corridor and the Collins Avenue corridor are roughly equal in terms of linear footage, sidewalk coverage, etc., Ocean Drive is a single-loaded street. As a result, the cost of providing security, sanitation, and other services on Ocean Drive must be borne by properties on *one* side of the street, while the cost of providing similar services on Collins Avenue may be spread among properties on *both* sides of the street. Based on the above, we believe the proposed assessment methodology, including the cost differential, is fair and reasonable and complies with the legal requirements set forth in Florida case law.

¹ The complete report produced by New York University's Furman Center for Real Estate and Urban Policy is available at the following link: https://furmancenter.org/files/publications/FurmanCenterBIDsBrief.pdf.

² The decision to exclude residential properties is based, in part, on the findings of the New York University study, which found that while BIDs offer substantial benefits to commercial properties, "the formation of a BID has little impact on the value of residential properties."

To be clear, while the proponents of the BID have considered property location for purposes of designing a fair and reasonable assessment methodology, the BID proponents view both the Ocean Drive corridor and the Collins corridor as part of a unified district. As such, they have proposed a unified budget that serves the entire district. This unified budget will afford the BID reasonable flexibility to deploy services in a strategic manner that maximizes the benefit to the entire district. For example, it is anticipated that during the early years of the BID, significant security and sanitation resources will be focused on Ocean Court as well the various side streets that connect Ocean Drive and Collins Avenue. The improvement of these "connectors" will not only improve safety and aesthetics within the district, but it will increase pedestrian connectivity between the dining, hospitality, and entertainment attractions on Ocean Drive and the dining, hospitality, and shopping destinations on Collins Avenue. It is anticipated that commercial properties throughout the entire district will receive significant benefits from this increased connectivity, as well as the complementary marketing and branding efforts that will strive to create a truly unified district.³

³ This connectivity, as well as BID's (re)branding efforts, will no doubt increase commercial activity within the Collins Avenue shopping district, which includes designer brands and retailers like Urban Outfitters, Zara, Benetton, Armani Exchange, Steve Madden, Nine West, Victoria's Secret, GAP, Banana Republic, Tommy Hilfiger, Barneys COOP, Guess, Levi's True Religion, Sephora, MAC Cosmetics.

Exhibit A

RESOLUTION NO. 2014-28881

A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AUTHORIZING THE CITY MANAGER AND CITY ATTORNEY'S OFFICES TO WORK WITH THE LINCOLN ROAD PROPERTY OWNERS ASSOCIATION, INC., AND THE OCEAN DRIVE IMPROVEMENT ASSOCIATION, INC., FOR THE PURPOSE OF ESTABLISHING SPECIAL ASSESSMENT DISTRICTS TO STABILIZE AND IMPROVE THE LINCOLN ROAD AND OCEAN DRIVE RETAIL BUSINESS DISTRICTS, WHICH ARE LOCATED WITHIN NATIONALLY RECOGNIZED HISTORIC DISTRICTS, THROUGH PROMOTION, MANAGEMENT, MARKETING, AND OTHER SIMILAR SERVICES, PURSUANT TO CHAPTER 170, FLORIDA STATUTES.

WHEREAS, the Lincoln Road Property Owners Association, Inc., represents a group of owners of real estate in the vicinity of, abutting, or located on Lincoln Road; and the Ocean Drive Improvement Association, Inc., represents a group of owners of real estate in the vicinity of, abutting, or located on Ocean Drive; and

WHEREAS, Chapter 170, Florida Statutes, authorizes any municipality, subject to the approval of a majority of the affected property owners, to levy and collect special assessments against property benefited for the purpose of stabilizing and improving retail business districts, wholesale business districts, or nationally recognized historic districts, or any combination of such districts, through promotion, management, marketing, and other similar services, in such districts of the municipality; and

WHEREAS, the Lincoln Road Property Owners Association, Inc., seeks to work with the City of Miami Beach to establish a comprehensive plan for the creation of a special assessment district under Chapter 170, Florida Statutes, in order to stabilize and improve the Lincoln Road area, a retail business district within a nationally recognized historic district, through promotion, management, marketing, and other similar services; and

WHEREAS, the Ocean Drive Improvement Association, Inc., seeks to work with the City of Miami Beach to establish a comprehensive plan for the creation of a special assessment district under Chapter 170, Florida Statutes, in order to stabilize and improve the Ocean Drive area, a retail business district within a nationally recognized historic district, through promotion, management, marketing, and other similar services.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, that the City Manager and City Attorney's Offices are hereby authorized to work with the Lincoln Road Property Owners Association, Inc., and the Ocean Drive Improvement Association, Inc., for the purpose of establishing special assessment districts to stabilize and improve the Lincoln Road and Ocean Drive retail business districts,

which are located within nationally recognized historic districts, through promotion, management, marketing, and other similar services, pursuant to Chapter 170, Florida Statutes.

PASSED and ADOPTED this 17 day of December, 2014.

ATTEST:

Rafael É. Granado, City Clerk

Philip Leyling, Mayor

(Sponsored by Commissioner Michael Grieco)

F:\ATTO\KALN\RESOLUTIONS\Lincoln Road BID\Authorization to Work With LRPOA Reso (amended).docx

APPROVED AS TO FORM & LANGUAGE

& FOR EXECUTION

City Attorney

Date



OFFICE OF THE MAYOR AND COMMISSION

MEMORANDUM

TO: Jimmy Morales, City Manager

FROM: Michael Grieco, Commissioner

DATE: December 9th, 2014

SUBJECT: A Resolution of the Mayor and Commission of the City of Miami Beach, Florida, Authorizing the City Manager and City Attorney to work with Lincoln Road Property Owners Association, Inc., to establish a special assessment district to stabilize and improve the Lincoln Road Retail Business District through promotion, management, marketing, and other similar services, pursuant to chapter 170, Florida Statutes.

Please place on the December 17th City Commission Meeting Agenda the above item as a Resolution.

If you have any questions please do not hesitate to contact Danila Bonini at extension 6457.

MG/db

RESOLUTION NO. 2018-30487

A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AUTHORIZING THE OFFICES OF THE CITY MANAGER AND CITY ATTORNEY TO WORK WITH THE STEERING COMMITTEE OF OCEAN DRIVE AND COLLINS AVENUE PROPERTY OWNERS, FOR THE PURPOSE OF ESTABLISHING A SPECIAL ASSESSMENT PURSUANT TO CHAPTER 170. FLORIDA DISTRICT, STATUTES, TO STABILIZE AND IMPROVE THE OCEAN DRIVE AND COLLINS AVENUE RETAIL BUSINESS DISTRICT (INCLUDING PROPERTIES ALONG OCEAN DRIVE BETWEEN 5TH STREET AND 15TH STREET; COLLINS AVENUE BETWEEN 5TH STREET AND 21ST STREET; AND INTERSECTING SIDE STREETS), WHICH DISTRICT IS LOCATED WITHIN A NATIONALLY RECOGNIZED HISTORIC DISTRICT, THROUGH PROMOTION, MANAGEMENT, MARKETING, AND OTHER SIMILAR SERVICES.

WHEREAS, Chapter 170, Florida Statutes, authorizes any municipality, subject to the approval of a majority of the affected property owners, to levy and collect special assessments against property benefited for the purpose of stabilizing and improving retail business districts, wholesale business districts, or nationally recognized historic districts, or any combination of such districts, through promotion, management, marketing, and other similar services, in such districts of the municipality; and

whereas, the Steering Committee of Ocean Drive and Collins Avenue property owners ("Steering Committee") represents a group of owners of real estate in the vicinity of, abutting, or located on Ocean Drive and/or Collins Avenue; and

WHEREAS, on December 17, 2014, the Mayor and City Commission adopted Resolution No. 2014-28881 which, in pertinent part, authorized the Offices of the City Manager and City Attorney to work with the Ocean Drive Improvement Association, Inc., for the purpose of establishing a special assessment district to stabilize and improve the Ocean Drive retail business district, which is located within a nationally recognized historic district, through promotion, management, marketing, and other similar services, pursuant to Chapter 170, Florida Statutes; and

WHEREAS, since the adoption of Resolution No. 2014-28881, the Steering Committee has requested that the City Commission expand the proposed special assessment district, to include the Collins Avenue corridor, bounded on the south by 5th Street, and extending northward up to and including 21st Street; and

WHEREAS, the Steering Committee seeks to work with the City of Miami Beach to establish a special assessment district under Chapter 170, Florida Statutes, in order to stabilize and improve the Ocean Drive and Collins Avenue retail business district, which is located within a nationally recognized historic district, through promotion, management, marketing, and other similar services.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, that the Mayor and City Commission hereby

authorize the Offices of the City Manager and City Attorney to work with the Steering Committee of Ocean Drive and Collins Avenue property owners, for the purpose of establishing a special assessment district, pursuant to Chapter 170, Florida Statutes, to stabilize and improve the Ocean Drive and Collins Avenue retail business district (including properties along Ocean Drive between 5th Street and 15th Street; Collins Avenue between 5th Street and 21st Street; and intersecting side streets), which is located within a nationally recognized historic district, through promotion, management, marketing, and other similar services.

PASSED and ADOPTED this 12 day of September, 2018.

ATTEST:

Rafael E. Granado

City Clerk

Dan Gelber Mayor

(Sponsored by Commissioner Ricky Arriola)

F:\ATTO\KALN\RESOLUTIONS\Authorization to Work With Ocean Drive and Collins Ave to create BID Reso.docx

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APPROVED AS TO FORM & LANGUAGE & FOR EXECUTION

O. Morney

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MIAMIBEACH

COMMISSION MEMORANDUM

TO:

Honorable Mayor and Members of the City Commission

FROM:

Raul J. Aguila, City Attorney

DATE:

September 12, 2018

SUBJECT: A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AUTHORIZING THE OFFICES OF THE CITY MANAGER AND CITY ATTORNEY TO WORK WITH THE STEERING COMMITTEE OF OCEAN DRIVE AND COLLINS AVENUE PROPERTY OWNERS, FOR THE PURPOSE OF ESTABLISHING A SPECIAL ASSESSMENT DISTRICT, PURSUANT TO CHAPTER 170, FLORIDA STATUTES, TO STABILIZE AND IMPROVE THE OCEAN DRIVE AND COLLINS AVENUE RETAIL BUSINESS DISTRICT (INCLUDING PROPERTIES ALONG OCEAN DRIVE BETWEEN 5TH STREET AND 15TH STREET; COLLINS AVENUE BETWEEN 5TH STREET AND 21ST STREET; AND INTERSECTING SIDE STREETS), WHICH DISTRICT IS LOCATED WITHIN A NATIONALLY RECOGNIZED HISTORIC DISTRICT, THROUGH PROMOTION, MANAGEMENT, MARKETING, AND OTHER SIMILAR SERVICES.

ANALYSIS

Pursuant to the request of Commissioner Ricky Arriola, the attached Resolution is hereby submitted for consideration by the Mayor and City Commission.

Legislative Tracking
Office of the City Attorney

Sponsor

Commissioner Ricky Arriola

ATTACHMENTS:

Description

Reso Re Ch 170 Stering Committee Ocean Drive

Exhibit B

South Beach BID

Budget Narrative & Scope of Services

INITIAL BUDGET PROJECTION

Year 1: October 1, 2020 – September 30, 2021

Summary:

Revenue

Assessments

\$ 2,093,335

Expenses

\$ 396,000
\$ 331,000
\$ 145,000
\$ 304,000
\$ 571,640
\$ 205,000
\$ 139,052

Total \$ 2,091,692

\$ 2,093,335

MARKETING \$ 396,000

> Expenses include costs for promotional marketing, branding, advertising, and other items listed in the budget.

PROGRAMMING \$ 331,000

- Expenses include seasonal programming, activities, equipment, materials, and staffing.
- Activations, events, staffing and equipment as delineated in the budget, subject to any and all required City approvals, including, for example, special event permit approvals.

BEAUTIFICATION \$ 145,000

- Quality decor and seasonal displays throughout the District.
- ➤ Lighting, sculpture, decorations or temporary art installations, in coordination with City staff.

SANITATION \$ 304,000

- > The BID's sanitation provider will supplement existing City services, and provide sanitation staff at off hours, ensure that standing water is removed, stickers and graffiti removed from streetscape elements and buildings, and other supplemental cleaning services where needed.
- > The BID's sanitation provider will also remove refuse from areas within the District where refuse accumulates.

SECURITY \$ 571,640

> To augment the City's police, public safety, and security services, the BID will fund offduty police, licensed private security, and BID ambassador services.

ADMINISTRATIVE EXPENSES

\$ 205,000

- Staffing costs, including employment benefits, for two employees (including an executive director and staff assistant).
- > Staff will generate an annual comprehensive marketing plan and develop business improvement strategies for BID businesses, with emphasis on creating and maintaining a vibrant, exciting destination for residents and visitors.

GENERAL EXPENSES \$ 139,052

- Office expenses include rent, supplies, postage, printing, equipment, cell phone, liability insurance, annual report, audit, and accounting and consulting services.
- ➤ Other administrative expenses including director's and officers' insurance, licensing and permitting, memberships, and meeting expenses.
- > The costs associated with the creation of the District will be reimbursed to the applicable property owners over the course of the initial three years of the District.

TOTAL \$2,091,692

Exhibit C Budget Year 1

South Beach BID Partners

Proposed Budget		Year 1
Income		Budgeted Amount
	BID Assessment	\$2,093,335
		\$2,093,335
Expenses		
Marketing		
	Branding	\$150,000
	Marketing Manager/Social Media	\$85,000
	Advertising & Promotion	\$55,000
	Printing and Listings	\$15,000
	Pedestrian counts	\$35,000
	Shopping Guide/Publications	\$15,000
	Website	\$15,000
	Photography	\$6,000
	Graphics work	\$10,000
	Banners	\$10,000
Marketing Total		\$396,000
Due sue sue sue sue		
Programming	Programs and Activities	\$120,000
	Events	\$64,600
	Equipment & Materials	\$15,000
	Hourly staff	\$131,400
Programming		\$331,000
Beautification		
Deautification	Movable Furniture	\$15,000
	Supplemental Services	\$125,000
	Supplies	\$5,000
Beautification		\$145,000
Sanitation		
Jaillelivii	Street/Sidewalk Cleaning	\$220,000
	Street manager	\$60,000
	Supplies	\$15,000
	Uniforms	\$5,000
	Radios, tech and miscellaneous	\$4,000
Sanitation	1,000,000	\$304,000
Security	Off-Duty Police	\$368,640
	Public Safety Officers/Ambassadors	· '
	·	•
	Uniforms	\$4,000

	Supplies	\$5,000
Security		\$571,640
Administrative		
	Executive Director FT salary	\$135,000
	Support Staff Person	\$55,000
	Legal fees	\$15,000
Administrative		\$205,000
General Expenses		
	Filing and Permit Fees	\$500
	Startup Costs - seed funding	\$64,852
	Membership & Subscriptions	\$3,000
	Insurance	\$6,000
	Office expense - Rent	\$24,000
	Office expense - Utilities	\$1,500
	Office expense - Supplies, Post	\$25,000
	IΤ	\$5,000
	Payroll processing fees Accounting Fees	\$1,700
	(Audit fee, qtrly account	
	reconciliation)	\$7,500
General Expenses		\$139,052
Total Expenses		\$2,091,692
(New nestello poster)	_	\$1,643

Initial Startup Costs



BID consultant		\$154,235.80
CPA		\$1,000.00
Data Admin. Support		\$5,700.00
Election	,	\$28,000.00
Legal		\$10,153.75
Marketing		\$5,000.00
Miscellaneous	,	\$1,424.08
As of Aug 19, 2019	TOTAL	\$205,513.63

NOTE: Costs associated with the creation of the District will be reimbursed to applicable property owners over the course of the initial three years of the District.

Exhibit D

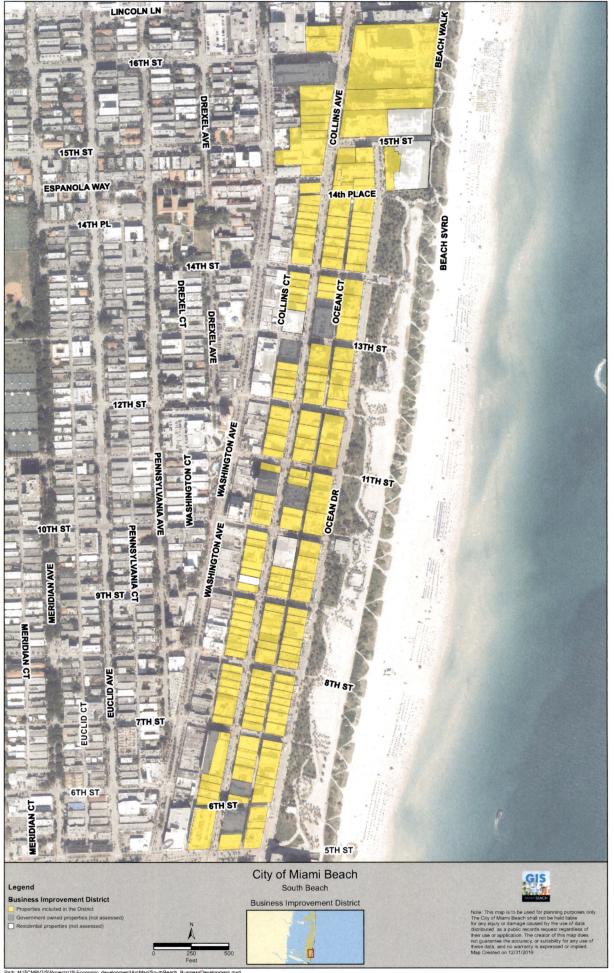


Exhibit E Assessment Methodologies

- 1. Properties within the District that front Ocean Drive shall be assessed at the rate of two dollars (\$2.00) per square foot, and properties within the District that front Collins Avenue shall be assessed at the rate of one dollar (\$1.00) per square foot. ¹
- Condominium properties shall be assessed, at the prevailing rate above, per square foot of each ground floor condominium unit, excluding common areas.
 Non-condominium properties shall be assessed, at the prevailing rate above, per square foot of the property's lot area.
- 3. The following exceptions to the above sections 1 and 2 shall apply:
 - a. As to the properties located at 530 Ocean Drive and 1330 Ocean Drive, the assessment shall be based on the unit size of the ground level in addition to the unit size of any commercial uses in a basement below grade.
 - b. As to the property located at 1412 Ocean Drive, the assessment shall be based on the unit size of the ground level commercial use.
 - c. As to the property located at 1300 Collins Avenue, the assessment shall be based upon the unit size of the ground level commercial uses.
- 4. Properties that are 50,000 square feet in lot size or greater shall be assessed pursuant to the following formula:
 - The first 49,999 square feet of the property shall be assessed at 100% of the rate set forth above;
 - Each square foot between 50,000 and 100,000 shall be assessed at 90% of the rate:
 - Each square foot between 100,001 and 150,000 square feet shall be assessed at 80% of the rate;
 - Each square foot between 150,001 and 200,000 square feet shall be assessed at 70% of the rate; and
 - Each square foot greater than 200,000 square feet shall be assessed at 60% of the rate.
- 5. Properties within the proposed District that are also located within the boundaries of the Washington Avenue Business Improvement District shall be assessed at the rate of sixty cents (\$0.60) per square foot.

¹ An opinion of counsel submitted by the proponents of the South Beach Business Improvement District and relating to the legal sufficiency of the proposed assessment formula is attached as Exhibit "1" to the Memorandum accompanying this Resolution (See Letter of Michael Llorente, Esq., dated November 1, 2019).

Exhibit F



PRELIMINARY ASSESSMENT ROLL

Ground floor condominium units shall be assessed on the basis of the square feet of the unit. Non-condominium property shall be assessed on the basis of lot size.

1. Properties located on the East side of Ocean Drive (assessed at the rate of \$2.00 per square foot).

<u>Voter</u>	<u>Map</u>						
<u>No</u>	No.	Proper	ty Address	Lot S.F.	Folio S.	F. Folio No.	Assessment
1	1	1451	Ocean Drive CU-100		1,477	02-3234-165-0010	\$2,954
2	1	1451	Ocean Drive CU-101		634	02-3234-165-0020	\$1,268
3	1	1451	Ocean Drive CU-102	><	579	02-3234-165-0030	\$1,158
4	1	1451	Ocean Drive CU-103		888	02-3234-165-0040	\$1,776
5	1	1451	Ocean Drive CU-104		2,044	02-3234-165-0050	\$4,088
6	1	1451	Ocean Drive CU-105		2,578	02-3234-165-0060	\$5,156
7	1	1451	Ocean Drive CU-PU-1		1,468	02-3234-165-0100	\$2,936

2. Properties located on the West side of Ocean Drive (assessed at the rate of \$2.00 per square foot).

<u>Voter</u>	<u>Map</u>						.
No.	No.	Prope	rty Address	Lot S.F.	Folio S.I	Folio No.	Assessment
8	4	510	Ocean Drive CU-1		1,730	02-4203-223-0540	\$3,460
9	4	510	Ocean Drive CU-2		6,160	02-4203-223-0550	\$12,320
10	4	121	5 Street CU-3		730	02-4203-223-0560	\$1,460
11	4	510	Ocean Drive CU-4		110	02-4203-223-0570	\$220
12	5	524	Ocean Drive	6,018	$\nearrow <$	02-4203-002-0050	\$12,036
13	6	530	Ocean Drive Unit Rest		3,120	02-4203-213-0010	\$6,240
14	6	530	Ocean Drive Unit Courtyard		1,430	02-4203-213-0020	\$2,860
15	6	530	Ocean Drive Unit Basement		1,058	02-4203-213-0030	\$2,116
16	7	600	Ocean Drive	16,939		02-4203-004-0060	\$33,878
17	8	620	Ocean Drive	6,500	\nearrow	02-4203-004-0050	\$13,000
18	9	626	Ocean Drive	26,000		02-4203-004-0040	\$52,000
19	12	660	Ocean Drive	6,500		02-4203-004-0010	\$13,000
20	13	700	Ocean Drive	9,750		02-4203-004-0190	\$19,500
21	14	720	Ocean Drive	9,750		02-4203-004-0180	\$19,500

<u>Voter</u> No.	<u>Map</u> No.	Prope	rty Address	Lot S.F.	Folio S.F	. Folio No.	Assessment
22	15	728	Ocean Drive	6,500	\rightarrow	02-4203-004-0170	\$13,000
23	16	736	Ocean Drive	6,500		02-4203-004-0160	\$13,000
24	17	740	Ocean Drive	6,500		02-4203-004-0150	\$13,000
25	18	750	Ocean Drive	6,500		02-4203-004-0140	\$13,000
26	19	760	Ocean Drive	6,500		02-4203-004-0130	\$13,000
27	20	800	Ocean Drive	6,500		02-4203-004-0350	\$13,000
28	21	804	Ocean Drive	6,500		02-4203-004-0340	\$13,000
29	22	820	Ocean Drive	6,500		02-4203-004-0330	\$13,000
30	23	826	Ocean Drive	6,500		02-4203-004-0320	\$13,000
31	24	834	Ocean Drive SP-1		150	02-4203-170-0010	\$300
32	24	834	Ocean Drive SP-2		150	02-4203-170-0020	\$300
33	24	834	Ocean Drive SP-3		150	02-4203-170-0030	\$300
34	24	834	Ocean Drive SP-4		150	02-4203-170-0040	\$300
35	24	834	Ocean Drive SP-5		130	02-4203-170-0050	\$260
36	24	834	Ocean Drive SP-6		130	02-4203-170-0060	\$260
37	24	834	Ocean Drive SP-7		130	02-4203-170-0070	\$260
38	24	834	Ocean Drive #101		2,320	02-4203-170-0080	\$4,640
39	24	834	Ocean Drive #102		3,410	02-4203-170-0090	\$6,820
40	25	850	Ocean Drive #101		3,920	02-4203-227-0010	\$7,840
41	26	860	Ocean Drive	6,500		02-4203-004-0280	\$13,000
42	27	900	Ocean Drive	13,000		02-3234-008-0060	\$26,000
43	28	918	Ocean Drive CU		3,640	02-4203-212-0220	\$7,280
44	29	928	Ocean Drive	6,500	>	02-3234-008-0040	\$13,000
45	30	940	Ocean Drive	13,000		02-3234-008-0030	\$26,000
46	31	960	Ocean Drive	13,000		02-3234-008-0010	\$26,000
47	32	1020	Ocean Drive	19,500		02-3234-008-0170	\$39,000
48	33	1024	Ocean Drive CUA 100		2,827	02-4203-302-0880	\$5,654
49	33	1036	Ocean Drive CUB 100		3,910	02-4203-302-0890	\$7,820
50	33	1052	Ocean Drive CUC 100		6,650	02-4203-302-0900	\$13,300
51	33	1060	Ocean Drive CUD 100		5,838	02-4203-302-0910	\$11,676
52	34	1116	Ocean Drive	19,500		02-3234-008-0310	\$39,000
53	35	1144	Ocean Drive	25,740		02-3234-008-0280	\$51,480
54	36	1200	Ocean Drive	7,322		02-3234-008-0420	\$14,644
55	37	1220	Ocean Drive	13,000		02-3234-008-0410	\$26,000
56	38	1236	Ocean Drive	13,000		02-3234-008-0390	\$26,000

<u>Voter</u> No.	<u>Map</u> No.	Prope	rty Address	Lot S.F.	Folio S.	F. Folio No.	Assessmen
57	39	1244	Ocean Drive	7,175		02-3234-008-0380	\$14,350
58	40	1250	Ocean Drive Rest		4,740	02-3234-190-0200	\$9,480
59	40	1250	Ocean Drive Reta		2,530	02-3234-190-0210	\$5,060
60	41	1300	Ocean Drive	13,000		02-3234-008-0510	\$26,000
61	42	1320	Ocean Drive	6,500		02-3234-008-0500	\$13,000
62	43	. 1330	Ocean Drive C-1		2,990	02-3234-081-0010	\$5,980
63	43	1330	Ocean Drive C-2		490	02-3234-081-0020	\$980
64	43	1330	Ocean Drive C-3		645	02-3234-081-0030	\$1,290
65	43	1330	Ocean Drive C-4		905	02-3234-081-0040	\$1,810
66	43	1330	Ocean Drive C-5		1,150	02-3234-081-0050	\$2,300
67	43	1330	Ocean Drive C-6		1,670	02-3234-081-0060	\$3,340
68	43	1330	Ocean Drive C-17		1,160	02-3234-081-0170	\$2,320
69	43	1330	Ocean Drive 2A (C7 - C16)		2,578	02-3234-081-0171	\$5,156
70	44	1390	Ocean Drive #105		1,267	02-3234-075-0200	\$2,534
71	44	1390	Ocean Drive #106		574	02-3234-075-0250	\$1,148
72	45	1400	Ocean Drive	6,500		02-3234-008-0650	\$13,000
73	46	1410	Ocean Drive U0101		650	02-3234-202-0010	\$1,300
74	46	1410	Ocean Drive U0102		500	02-3234-202-0020	\$1,000
75	46	1410	Ocean Drive U0103		526	02-3234-202-0030	\$1,052
76	46	1410	Ocean Drive U0104		502	02-3234-202-0001	\$1,004
77	46	1410	Ocean Drive CU01		5,432	02-3234-202-0490	\$10,864
78	47	1412	Ocean Drive	6,500		02-3234-008-0630	\$7,400
79	48	1418	Ocean Drive CU-1		402	02-3234-185-0440	\$804
80	48	1418	Ocean Drive CU-2		1,001	02-3234-185-0450	\$2,002
81	48	1418	Ocean Drive CU-3		209	02-3234-185-0460	\$418
82	48	1418	Ocean Drive CU-4		577	02-3234-185-0470	\$1,154
83	49	1420	Ocean Drive	6,500		02-3234-008-0610	\$13,000
84	50	1430	Ocean Drive CU-1		450	02-3234-122-0270	\$900
85	50	1424	Ocean Drive CU-2		110	02-3234-122-0540	\$220
86	50	1424	Ocean Drive CU-3		570	02-3234-122-0550	\$1,140
87	51	1440	Ocean Drive	14,537		02-3234-008-0581	\$29,074

3. Properties located on the East side of Collins Avenue (assessed at the rate of \$1.00 per square foot).

<u>Voter</u> No.	<u>Map</u> No.	Prope	rty Address	Lot S.F.	Folio S.F	F. Folio No.	Assessment
88	54	509	Collins Avenue	15,093		02-4203-002-0080	\$15,093
89	56	601	Collins Avenue	7,182		02-4203-004-0070	\$7,182
90	58	635	Collins Avenue	14,000		02-4203-004-0090	\$14,000
91	59	645	Collins Avenue	7,000		02-4203-004-0100	\$7,000
92	60	653	Collins Avenue	7,000		02-4203-004-0110	\$7,000
93	61	673	Collins Avenue	14,000		02-4203-004-0120	\$14,000
94	64	721	Collins Avenue	7,000		02-4203-004-0220	\$7,000
95							
96	66	735	Collins Avenue	7,000		02-4203-004-0240	\$7,000
97	67	745	Collins Avenue	7,000		02-4203-004-0250	\$7,000
98	68	751	Collins Avenue C-1		452	02-4203-327-0080	\$452
99	68	751	Collins Avenue C-2		430	02-4203-327-0090	\$430
100	68	751	Collins Avenue C-3		430	02-4203-327-0100	\$430
101	68	751	Collins Avenue C-4		430	02-4203-327-0110	\$430
102	68	751	Collins Avenue C-5		463	02-4203-327-0120	\$463
103	68	751	Collins Avenue C-6		305	02-4203-327-0130	\$305
104	68	751	Collins Avenue C-7		430	02-4203-327-0140	\$430
105	68	751	Collins Avenue C-8		450	02-4203-327-0150	\$450
106	68	751	Collins Avenue C-9		225	02-4203-327-0160	\$225
107	69	126	8 ST	7,000		02-4203-004-0270	\$7,000
108	70	801	Collins Avenue	14,000		02-4203-004-0360	\$14,000
109	72	825	Collins Avenue	7,000		02-4203-004-0380	\$7,000
110	73	855	Collins Avenue	21,000		02-4203-004-0410	\$21,000
111	74	865	Collins Avenue A		494	02-4203-258-0010	\$494
112	74	865	Collins Avenue B		702	02-4203-258-0020	\$702
113	74	865	Collins Avenue C		1,079	02-4203-258-0030	\$1,079
114	74	865	Collins Avenue D		613	02-4203-258-0040	\$613
115	74	865	Collins Avenue E		295	02-4203-258-0050	\$295
116	74	865	Collins Avenue F		585	02-4203-258-0060	\$585
117	74	865	Collins Avenue G		678	02-4203-258-0070	\$678
118	76	909	Collins Avenue	7,000		02-3234-008-0080	\$7,000

<u>Voter</u> No.	<u>Map</u> No.	Proper	ty Address	Lot S.F.	Folio S.F	F. Folio No.	Assessment
119	77	919	Collins Avenue	7,000		02-3234-008-0090	\$7,000
120	78	929	Collins Avenue	7,000		02-3234-008-0100	\$7,000
121	80	1001	Collins Avenue	20,860		02-3234-008-0200	\$20,860
122	83	1051	Collins Avenue	7,000		02-3234-008-0250	\$7,000
123	84	1059	Collins Avenue	5,700		02-3234-008-0260	\$5,700
124	85	124	11 Street	1,300		02-3234-008-0270	\$1,300
125	86	1111	Collins Avenue CU-1		1,050	02-4203-203-0630	\$1,050
126	86	1111	Collins Avenue CU-2		450	02-4203-203-0640	\$450
127	86	1111	Collins Avenue CU-3		2,600	02-4203-203-0650	\$2,600
128	87	1119	Collins Avenue #145		1,170	02-4203-210-0440	\$1,170
129	88	1131	Collins Avenue	11,900	\mathbb{X}	02-3234-008-0350	\$11,900
130	89	1155	Collins Avenue		8,844	02-3234-373-0010	\$8,844
131	89	1155	Collins Avenue		28,339	02-3234-373-0020	\$28,339
132	90	1201	Collins Avenue	12,600	\backslash	02-3234-008-0430	\$12,600
133	91	1221	Collins Avenue	8,400		02-3234-008-0440	\$8,400
134	92	1225	Collins Avenue	7,000		02-3234-008-0450	\$7,000
135	97	1343	Collins Avenue	7,000		02-3234-008-0560	\$7,000
136	98	1351	Collins Avenue	7,000	\nearrow	02-3234-008-0570	\$7,000
137	100	1401	Collins Avenue	10,500	><	02-3234-008-0660	\$10,500
138	101	1411	Collins Avenue	10,500	\mathcal{N}	02-3234-008-0670	\$10,500
139	102	1415	Collins Avenue	7,980	><	02-3234-008-0680	\$7,980
140	103	1423	Collins Avenue	9,548	><	02-3234-008-0690	\$9,548
141	104	1425	Collins Avenue	10,500	><	02-3234-008-0700	\$10,500
142	105	1433	Collins Avenue	20,258	><	02-3234-008-0710	\$20,258
143	106	1435	Collins Avenue	9,095	><	02-3234-012-0040	\$9,095
144	108	1437	Collins Avenue	><	31,206	02-3234-012-0050	\$31,206
145	109	1475	Collins Avenue	12,400	><	02-3234-019-1230	\$12,400
146	111	1501	Collins Avenue CU-100		4,492	02-3234-163-0010	\$4,492
147	111	1501	Collins Avenue CU-103		291	02-3234-163-0060	\$291
148	111	1501	Collins Avenue CU-104		4,755	02-3234-163-0070	\$4,755
149	111	1501	Collins Avenue CU-107		1,873	02-3234-163-0110	\$1,873
150	111	1501	Collins Avenue CU-110		1,222	02-3234-163-0120	\$1,222
151	111	1501	Collins Avenue CU-112		1,614	02-3234-163-0130	\$1,614
152	112	1545	Collins Avenue	81,125		02-3234-019-0960	\$73,013
153	113	1601	Collins Avenue	219,625		02-3234-019-0890	\$131,775

4. Properties located on the West side of Collins Avenue (assessed at the rate of \$1.00 per square foot).

<u>Voter</u> No.	<u>Map</u> No.	Proper	ty Address	Lot S.F.	Folio S.F	. Folio No.	Assessment
154	136	500	Collins Avenue	38,094		02-4203-002-0100	\$38,094
155	137	215	6 Street	5,944		02-4203-004-0800	\$5,944
156	138	604	Collins Avenue	7,000		02-4203-004-0790	\$7,000
157	139	614	Collins Avenue	7,000		02-4203-004-0780	\$7,000
158	140	624	Collins Avenue	7,000		02-4203-004-0770	\$7,000
159	141	634	Collins Avenue	23,537		02-4203-004-0730	\$23,537
160	142	670	Collins Avenue	3,614		02-4203-004-0720	\$3,614
161	144	700	Collins Avenue	7,000		02-4203-004-0630	\$7,000
162	146	736	Collins Avenue	7,000		02-4203-004-0600	\$7,000
163	147	740	Collins Avenue	7,000		02-4203-004-0590	\$7,000
164	148	750	Collins Avenue CU1		5,134	02-4203-304-0170	\$5,134
165	149	760	Collins Avenue	7,000		02-4203-004-0570	\$7,000
166	150	800	Collins Avenue	7,000		02-4203-004-0500	\$7,000
167	151	808	Collins Avenue	14,000		02-4203-004-0490	\$14,000
168	152	826	Collins Avenue	7,000		02-4203-004-0470	\$7,000
169	153	832	Collins Avenue	7,000		02-4203-004-0460	\$7,000
170	154	844	Collins Avenue	7,000		02-4203-004-0450	\$7,000
171	155	852	Collins Avenue	7,000		02-4203-004-0440	\$7,000
172	156	860	Collins Avenue	7,000		02-4203-004-0430	\$7,000
173	157	900	Collins Avenue	7,000		02-3234-008-1380	\$7,000
174	159	920	Collins Avenue	7,000		02-3234-008-1360	\$7,000
175	160	944	Collins Avenue	21,000		02-3234-008-1340	\$21,000
176	161	952	Collins Avenue	7,000		02-3234-008-1330	\$7,000
177	162	960	Collins Avenue	7,000		02-3234-008-1320	\$7,000
178	163	1000	Collins Avenue	13,900		02-3234-008-1241	\$13,900
179	164	1020	Collins Avenue	8,000	\searrow	02-3234-008-1240	\$8,000
180	165	1030	Collins Avenue	7,000		02-3234-008-1230	\$7,000
181	167	1058	Collins Avenue	7,000	><	02-3234-008-1210	\$7,000
182	168	1100	Collins Avenue CU-1		870	02-4203-211-0250	\$870
183	168	1100	Collins Avenue CU-2		580	02-4203-211-0260	\$580
184	168	1100	Collins Avenue CU-3		560	02-4203-211-0270	\$560
185	168	1100	Collins Avenue CU-4		580	02-4203-211-0280	\$580
186	168	1100	Collins Avenue CU-5		610	02-4203-211-0290	\$610

187 188 189 190 191 192 193 194 195 196 197	168	1100 1100 1120 1130 1200 1208 1220 1228 1238 1330 1340 1350	ty Address Collins Avenue CU-6 Collins Avenue CU-7 Collins Avenue	14,000 14,000 7,000 7,000 7,000 7,000 7,000 7,000 7,000	70lio S.F 300 1,260	. Folio No. 02-4203-211-0300 02-4203-211-0310 02-3234-008-1130 02-3234-008-1110 02-3234-008-1070 02-3234-008-1060 02-3234-008-1050 02-3234-008-1040 02-3234-008-0930	\$300 \$1,260 \$14,000 \$14,000 \$7,000 \$7,000 \$7,000 \$7,000 \$7,000 \$7,000
189 190 191 192 193 194 195 196 197	169 170 172 173 174 175 176 180 182 183 184	1120 1130 1200 1208 1220 1228 1238 1330 1340 1350	Collins Avenue	14,000 7,000 7,000 7,000 7,000 7,000 7,000	1,260	02-3234-008-1130 02-3234-008-1110 02-3234-008-1080 02-3234-008-1070 02-3234-008-1060 02-3234-008-1050 02-3234-008-1040	\$14,000 \$14,000 \$7,000 \$7,000 \$7,000 \$7,000
190 191 192 193 194 195 196 197 198	170 172 173 174 175 176 180 182 183 184	1130 1200 1208 1220 1228 1238 1330 1340 1350	Collins Avenue	14,000 7,000 7,000 7,000 7,000 7,000 7,000		02-3234-008-1110 02-3234-008-1080 02-3234-008-1070 02-3234-008-1060 02-3234-008-1050 02-3234-008-1040	\$14,000 \$7,000 \$7,000 \$7,000 \$7,000
191 192 193 194 195 196 197 198	172 173 174 175 176 180 182 183 184	1200 1208 1220 1228 1238 1330 1340 1350	Collins Avenue	7,000 7,000 7,000 7,000 7,000 7,000		02-3234-008-1080 02-3234-008-1070 02-3234-008-1060 02-3234-008-1050 02-3234-008-1040	\$7,000 \$7,000 \$7,000 \$7,000 \$7,000
192 193 194 195 196 197 198	173 174 175 176 180 182 183 184	1208 1220 1228 1238 1330 1340 1350	Collins Avenue Collins Avenue Collins Avenue Collins Avenue Collins Avenue Collins Avenue	7,000 7,000 7,000 7,000 7,000		02-3234-008-1070 02-3234-008-1060 02-3234-008-1050 02-3234-008-1040	\$7,000 \$7,000 \$7,000 \$7,000
193 194 195 196 197 198	174 175 176 180 182 183 184	1220 1228 1238 1330 1340 1350	Collins Avenue Collins Avenue Collins Avenue Collins Avenue Collins Avenue	7,000 7,000 7,000 7,000		02-3234-008-1060 02-3234-008-1050 02-3234-008-1040	\$7,000 \$7,000 \$7,000
194 195 196 197 198	175 176 180 182 183 184	1228 1238 1330 1340 1350	Collins Avenue Collins Avenue Collins Avenue Collins Avenue	7,000 7,000 7,000		02-3234-008-1050 02-3234-008-1040	\$7,000 \$7,000
195 196 197 198	176 180 182 183 184	1238 1330 1340 1350	Collins Avenue Collins Avenue Collins Avenue	7,000		02-3234-008-1040	\$7,000
196 197 198	180 182 183 184	1330 1340 1350	Collins Avenue Collins Avenue	7,000			
197 198	182 183 184	1340 1350	Collins Avenue			02-3234-008-0930	\$7,000
198	183 184	1350	-	7,000			
	184		Collins Avenue		\rightarrow	02-3234-008-0910	\$7,000
		1360	Commo / Worldo	7,000		02-3234-008-0900	\$7,000
199	405	1000	Collins Avenue	7,000		02-3234-008-0890	\$7,000
200	185	1400	Collins Avenue	14,000		02-3234-008-0800	\$14,000
201	186	1414	Collins Avenue	14,000		02-3234-008-0790	\$14,000
202	188	1420	Collins Avenue	7,000		02-3234-008-0770	\$7,000
203	189	1424	Collins Avenue	7,000		02-3234-008-0760	\$7,000
204	190	1428	Collins Avenue	7,000		02-3234-008-0750	\$7,000
205	191	1434	Collins Avenue, Unit 1		654	02-3234-195-0010	\$654
206	191	1434	Collins Avenue, Unit 2		455	02-3234-195-0020	\$455
207	191	1434	Collins Avenue, Unit 3		527	02-3234-195-0030	\$527
208	191	1434	Collins Avenue, Unit 4		787	02-3234-195-0040	\$787
209	191	1434	Collins Avenue, Unit 5		1,055	02-3234-195-0050	\$1,055
210	191	1434	Collins Avenue, Unit 6		413	02-3234-195-0060	\$413
211	191	1434	Collins Avenue, Unit 7		790	02-3234-195-0070	\$790
212	192	1438	Collins Avenue	10,057		02-3234-013-0030	\$10,057
213	193	1450	Collins Avenue	10,411		02-3234-013-0010	\$10,411
214	194	1500	Collins Avenue	60,445		02-3234-019-1190	\$36,267
215	195	1506	Collins Avenue	8,800		02-3234-019-1040	\$8,800
216	196	1510	Collins Avenue	9,250		02-3234-019-1050	\$9,250
217	197	1520	Collins Avenue	9,700		02-3234-019-1060	\$9,700
218	198	1530	Collins Avenue	20,500		02-3234-019-1070	\$20,500
219	199	1550	Collins Avenue	22,200		02-3234-019-1080	\$22,200
220	201	1600	Collins Avenue	22,700		02-3234-019-0780	\$22,700
221	202	1610	Collins Avenue	18,075		02-3234-019-0790	\$18,075