

RESOLUTION NO. 2024-33229

A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING AND RESTATING RESOLUTION NO. 2020-31144, WHICH CREATED, 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 REVISED AMOUNT OF \$2,147,242 PER YEAR, WHICH SHALL INCREASE EACH YEAR ACCORDING TO THE CUMULATIVE PERCENTAGE CHANGE IN THE CONSUMER PRICE INDEX (CPI) BUT NOT TO EXCEED TWO PERCENT (2%) 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, comprised of 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; and

WHEREAS, on January 15, 2020, the Mayor and City Commission adopted Resolution No. 2020-31144, which created, pursuant to Chapter 170, Florida Statutes, and subject to approval by 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 that certain area of the City of Miami Beach 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; and

WHEREAS, on February 12, 2020, the Mayor and City Commission adopted Resolution No. 2020-31168, calling for a special mail ballot election (the "Election") to be held from June 1, 2020, to August 31, 2020, to determine whether a majority of affected property owners approve the District's creation; and

WHEREAS, on April 22, 2020, the Mayor and City Commission adopted Resolution No. 2020-31236, repealing Resolution No. 2020-31168, in the interest of public health, safety, and welfare, due to the rapidly spreading COVID-19 pandemic (Resolution No. 2020-31236 is attached hereto as Exhibit "A"); and

WHEREAS, the proponents of the creation of the District have now requested that the City resume the process to create the District; and

WHEREAS, the special assessments levied within the District, to be known as the "South Beach Business Improvement District," shall be used to provide the services described in Exhibits "B" and "C", 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 by Section 170.04, Florida Statutes, is on file with the Office of the City Clerk, attached to this Resolution as Exhibit "F", and 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 "B", 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.

SECTION 2: 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.

SECTION 3: 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 "F."

SECTION 4: The nature of the Services is set forth in Exhibit "C," attached hereto and incorporated herein.

SECTION 5: The total estimated cost of the Services to be funded by the proposed Assessments is approximately \$2,147,242 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 Exhibits "B" and "C", and in accordance with the assessment methodologies in Exhibit "D," 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

(attached hereto as Exhibit "F"); 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 "E".)

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.

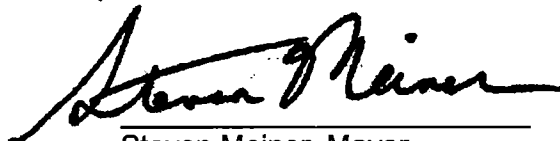
PASSED and ADOPTED this 11 day of September 2024.

ATTEST:



Rafael E. Granado, City Clerk


SEP 17 2024



Steven Meiner, Mayor

(Sponsored by Commissioner Joseph Magazine; and Co-sponsored by Mayor Steven Meiner, Commissioner Tanya K. Bhatt, Commissioner Laura Dominguez, Commissioner Kristen Rosen Gonzalez, Commissioner Alex Fernandez, and Commissioner David Suarez)

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION



City Attorney

9/21/2024

Date

NK

MIAMI BEACH

COMMISSION MEMORANDUM

TO: Honorable Mayor and Members of the City Commission
FROM: Raul J. Aguila, City Attorney
DATE: April 22, 2020

SUBJECT: A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, REPEALING RESOLUTION NO. 2020-31168, WHICH CALLED FOR A SPECIAL MAIL BALLOT ELECTION TO BE HELD FROM JUNE 1, 2020 TO AUGUST 31, 2020, TO DETERMINE WHETHER A MAJORITY OF THE AFFECTED PROPERTY OWNERS APPROVE THE CREATION OF A SPECIAL ASSESSMENT DISTRICT TO BE KNOWN AS THE SOUTH BEACH BUSINESS IMPROVEMENT DISTRICT, AND POSTPONING THE SPECIAL ELECTION UNTIL THE THREATS ASSOCIATED WITH THE COVID-19 PANDEMIC SUBSIDE.

RECOMMENDATION

Please see Memorandum attached.

Applicable Area

Not Applicable

Is this a "Residents Right to Know" item, pursuant to City Code Section 2-14?

No

Does this item utilize G.O. Bond Funds?

No

Legislative Tracking

Office of the City Attorney

ATTACHMENTS:

Description

- Memorandum
- Resolution

MIAMI BEACH

OFFICE OF THE CITY ATTORNEY
RAUL AGUILA, CITY ATTORNEY

COMMISSION MEMORANDUM

**TO: MAYOR DAN GELBER
MEMBERS OF THE CITY COMMISSION
JIMMY L. MORALES, CITY MANAGER**

FROM: RAUL J. AGUILA, CITY ATTORNEY

DATE: April 22, 2020

SUBJECT: A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, REPEALING RESOLUTION NO. 2020-31168, WHICH CALLED FOR A SPECIAL MAIL BALLOT ELECTION TO BE HELD FROM JUNE 1, 2020 TO AUGUST 31, 2020, TO DETERMINE WHETHER A MAJORITY OF THE AFFECTED PROPERTY OWNERS APPROVE THE CREATION OF A SPECIAL ASSESSMENT DISTRICT TO BE KNOWN AS THE SOUTH BEACH BUSINESS IMPROVEMENT DISTRICT, AND POSTPONING THE SPECIAL ELECTION UNTIL THE THREATS ASSOCIATED WITH THE COVID-19 PANDEMIC SUBSIDE.

On January 15, 2020, the Mayor and City Commission adopted Resolution No. 2020-31144, which created, 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 (the "District"), for a term of ten (10) years.

On February 12, 2020, the Mayor and City Commission adopted Resolution No. 2020-31168, calling for a special mail ballot election (the "Election") to be held from June 1, 2020 to August 31, 2020, to determine whether a majority of the affected property owners approve the creation of the District.

On March 12, 2020, the City Manager declared a State of Emergency for the City of Miami Beach, finding that the 2019 coronavirus virus ("COVID-19") outbreak (later defined as a pandemic) poses a health risk to the City's residents, particularly elderly residents and those who are immunosuppressed or otherwise have high risk of medical conditions. Epidemiologists are predicting for the COVID-19 pandemic to continue impacting United States for months.

Accordingly, the proponents of the creation of the District have requested that the City temporarily postpone the Election until the threats associated with the COVID-19 pandemic subside.

Due to the broad range of threats associated with the rapidly spreading COVID-19 pandemic, it is in the best interest of the public health, safety, and welfare to temporarily postpone the Election. Accordingly, the attached Resolution repeals Resolution No. 2020-31168 and temporarily postpones the Election.

RA/FA/ps

Exhibit B

South Beach BID Budget Narrative & Scope of Services

INITIAL BUDGET PROJECTION

Year 1: October 1, 2025- September 30, 2026

Summary:

Revenue

Assessments	\$ 2,147,242
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Expenses

Administration	\$ 205,000
Beautification	\$ 144,600
General Expenses	\$ 140,794
Marketing	\$ 390,908
Programming	\$ 349,400
Sanitation	\$ 309,000
Security	\$ 607,480
Total	\$ 2,147,242

Budget Year 1

Income	BID Assessment	\$2,147,242
		\$2,147,242
Expenses		
Administrative		
	Executive Director FT salary	\$135,000
	Support Staff	\$55,000
	Legal fees	\$15,000
Administrative		\$205,000
Beautification		
	Movable Furniture	\$15,000
	Supplemental Services	\$125,000
	Supplies	\$5,000
Beautification		\$145,000
General Expenses		
	Filing and Permit Fees	\$500
	Startup Costs - seed funding	\$65,000
	Membership & Subscriptions	\$3,000
	Insurance	\$6,000
	Office expense - Rent	\$24,000
	Office expense - Utilities	\$1,500
	Office expense - Supplies, Post	\$25,000
	IT	\$5,000
	Payroll processing fees	\$1,794
	Accounting Fees (Audit fee, qtrly account reconciliation)	\$7,500
General Expenses		\$139,294
Marketing		
	Branding campaign	\$150,000
	Marketing Manager/Social Media	\$83,000
	Advertising	\$55,000
	Printing and Listings	\$15,000
	Pedestrian counts	\$35,000
	Shopping Guide/Publications	\$11,000
	Website	\$12,000
	Photography	\$4,908
	Graphics work	\$10,000
	Banners	\$15,000
Marketing Total		\$390,908

Programming		
	Programs and Activities	\$140,000
	Events	\$65,000
	Equipment & Materials	\$15,000
	Hourly staff	\$131,400
Programming		\$349,400

Sanitation		
	Street/Sidewalk Cleaning	\$220,000
	Street manager	\$60,000
	Supplies	\$20,000
	Uniforms	\$5,000
	Radios, tech and miscellaneous	\$4,000
Sanitation		\$309,000

Security		
	Off Duty	\$368,640
	Public Safety Officers/Ambassadors	\$190,000
	Uniforms	\$4,000
	Radios, tech and miscellaneous	\$4,000
	Supplies	\$5,000
Security		\$607,480

Total Expenses		\$2,147,242
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Exhibit C

TOTAL ASSESSMENT REVENUE **\$ 2,147,242**

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.

BEAUTIFICATION **\$ 144,660**

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

GENERAL EXPENSES **\$ 140,794**

- 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.

MARKETING **\$ 390,908**

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

PROGRAMMING **\$ 349,400**

- 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.

SANITATION **\$ 309,000**

- 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 **\$ 607,480**

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

TOTAL **\$ 2,147,242**

Exhibit D

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. The Assessment will be increased annually with an escalation of CPI not to exceed 2%.
2. 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.
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 hereto as Exhibit "1" (See Letter of Michael Llorente, Esq., dated November 1, 2019).

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.¹ 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 E

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. East Side of Ocean Drive – assessed rate of \$2.00 psf.

Voter	Folio	Property Address		Lot S.F.	Folio S.F.	Assessment
1	02-3234-165-0010	1451	Ocean Drive CU-100	X	1,477	\$2,954
2	02-3234-165-0020	1451	Ocean Drive CU-101	X	634	\$1,268
3	02-3234-165-0030	1451	Ocean Drive CU-102	X	579	\$1,158
4	02-3234-165-0040	1451	Ocean Drive CU-103	X	888	\$1,776
5	02-3234-165-0050	1451	Ocean Drive CU-104	X	2,044	\$4,088
6	02-3234-165-0060	1451	Ocean Drive CU-105	X	2,578	\$5,156
7	02-3234-165-0100	1451	Ocean Drive CU-PU-1	X	1,468	\$2,936

2. West Side of Ocean Drive – assessed rate of \$2.00 psf

Voter	Folio	Property Address		Lot S.F.	Folio S.F.	Assessment
8	02-4203-223-0540	510	Ocean Drive CU-1	X	1,730	\$3,460
9	02-4203-223-0550	510	Ocean Drive CU-2	X	6,160	\$12,320
10	02-4203-223-0560	121	5 Street CU-3	X	730	\$1,460
11	02-4203-223-0570	510	Ocean Drive CU-4	X	110	\$220
12	02-4203-002-0050	524	Ocean Drive	6,018	22,686	\$12,036
13	02-4203-213-0010	530	Ocean Drive (Restaurant)	X	3,120	\$6,240
14	02-4203-213-0020	530	Ocean Drive (Courtyard)	X	1,430	\$2,860
15	02-4203-213-0030	530	Ocean Drive (Basement)	X	1,058	\$2,116
16	02-4203-004-0060	600	Ocean Drive	16,939	30,739	\$33,878
17	02-4203-004-0050	620	Ocean Drive	6,500	0	\$13,000
18	02-4203-004-0040	626	Ocean Drive	26,000	59,359	\$52,000
19	02-4203-004-0010	660	Ocean Drive	6,500	17,808	\$13,000
20	02-4203-004-0190	700	Ocean Drive	9,750	19,393	\$19,500
21	02-4203-004-0180	720	Ocean Drive	9,750	30,305	\$19,500

Voter	Folio	Property Address		Lot S.F.	Folio S.F.	Assessment
22	02-4203-004-0170	728	Ocean Drive	6,500	9,852	\$13,000
23	02-4203-004-0160	736	Ocean Drive	6,500	15,016	\$13,000
24	02-4203-004-0150	740	Ocean Drive	6,500	13,092	\$13,000
25	02-4203-004-0140	750	Ocean Drive	6,500	17,988	\$13,000
26	02-4203-004-0130	760	Ocean Drive	6,500	8,808	\$13,000
27	02-4203-004-0350	800	Ocean Drive	6,500	16,935	\$13,000
28	02-4203-004-0340	804	Ocean Drive	6,500	7,922	\$13,000
29	02-4203-004-0330	820	Ocean Drive	6,500	15,583	\$13,000
30	02-4203-004-0320	826	Ocean Drive	6,500	19,481	\$13,000
31	02-4203-170-0010	834	Ocean Drive SP-1	X	150	\$300
32	02-4203-170-0020	834	Ocean Drive SP-2	X	150	\$300
33	02-4203-170-0030	834	Ocean Drive SP-3	X	150	\$300
34	02-4203-170-0040	834	Ocean Drive SP-4	X	150	\$300
35	02-4203-170-0050	834	Ocean Drive SP-5	X	130	\$260
36	02-4203-170-0060	834	Ocean Drive SP-6	X	130	\$260
37	02-4203-170-0070	834	Ocean Drive SP-7	X	130	\$260
38	02-4203-170-0080	834	Ocean Drive #101	X	2,320	\$4,640
39	02-4203-170-0090	834	Ocean Drive #102	X	3,410	\$6,820
40	02-4203-227-0010	850	Ocean Drive #101	X	3,920	\$7,840
41	02-4203-004-0280	860	Ocean Drive	6,500	14,857	\$13,000
42	02-3234-008-0060	900	Ocean Drive	13,000	19,502	\$26,000
43	02-4203-212-0220	918	Ocean Drive CU	X	3,640	\$7,280
44	02-3234-008-0040	928	Ocean Drive	6,500	10,696	\$13,000
45	02-3234-008-0030	940	Ocean Drive	13,000	36,577	\$26,000
46	02-3234-008-0010	960	Ocean Drive	13,000	23,387	\$26,000
47	02-3234-008-0170	1020	Ocean Drive	19,500	41,030	\$39,000
48	02-4203-302-0880	1024	Ocean Drive CUA 100	X	2,827	\$5,654
49	02-4203-302-0890	1036	Ocean Drive CUB 100	X	3,910	\$7,820
50	02-4203-302-0900	1052	Ocean Drive CUC 100	X	6,650	\$13,300
51	02-4203-302-0910	1060	Ocean Drive CUD 100	X	5,838	\$11,676
52	02-3234-008-0310	1116	Ocean Drive	19,500	23,462	\$39,000
53	02-3234-008-0280	1144	Ocean Drive	25,740	84,073	\$51,480
54	02-3234-008-0420	1200	Ocean Drive	7,322	18,287	\$14,644
55	02-3234-008-0410	1220	Ocean Drive	13,000	56,599	\$26,000
56	02-3234-008-0390	1236	Ocean Drive	13,000	39,620	\$26,000
57	02-3234-008-0380	1244	Ocean Drive	7,175	19,734	\$14,350

Voter	Folio	Property Address		Lot S.F.	Folio S.F.	Assessment
58	02-3234-190-0200	1250	Ocean Drive Rest	X	4,740	\$9,480
59	02-3234-190-0210	1250	Ocean Drive Reta	X	2,530	\$5,060
60	02-3234-008-0510	1300	Ocean Drive	13,000	23,484	\$26,000
61	02-3234-008-0500	1320	Ocean Drive	6,500	16,928	\$13,000
62	02-3234-081-0010	1330	Ocean Drive C-1	X	2,990	\$5,980
63	02-3234-081-0020	1330	Ocean Drive C-2	X	490	\$980
64	02-3234-081-0030	1330	Ocean Drive C-3	X	645	\$1,290
65	02-3234-081-0040	1330	Ocean Drive C-4	X	905	\$1,810
66	02-3234-081-0050	1330	Ocean Drive C-5	X	1,150	\$2,300
67	02-3234-081-0060	1330	Ocean Drive C-6	X	1,670	\$3,340
68	02-3234-081-0170	1330	Ocean Drive C-17	X	1,160	\$2,320
69	02-3234-081-0171	1330	Ocean Drive 2A C7 - C16	X	2,578	\$5,156
70	02-3234-075-0200	1390	Ocean Drive #105	X	1,267	\$2,534
71	02-3234-075-0250	1390	Ocean Drive #106	X	574	\$1,148
72	02-3234-008-0650	1400	Ocean Drive	6,500	28,707	\$13,000
73	02-3234-202-0010	1410	Ocean Drive U0101	X	650	\$1,300
74	02-3234-202-0020	1410	Ocean Drive U0102	X	500	\$1,000
75	02-3234-202-0030	1410	Ocean Drive U0103	X	526	\$1,052
76	02-3234-202-0001	1410	Ocean Drive U0104	X	502	\$1,004
77	02-3234-202-0490	1410	Ocean Drive CU01	X	5,432	\$10,864
78	02-3234-008-0630	1412	Ocean Drive	6,500	11,642	\$7,400
79	02-3234-185-0440	1418	Ocean Drive CU-1	X	402	\$804
80	02-3234-185-0450	1418	Ocean Drive CU-2	X	1,001	\$2,002
81	02-3234-185-0460	1418	Ocean Drive CU-3	X	209	\$418
82	02-3234-185-0470	1418	Ocean Drive CU-4	X	577	\$1,154
83	02-3234-008-0610	1420	Ocean Drive	6,500	20,636	\$13,000
84	02-3234-122-0270	1430	Ocean Drive CU-1	X	450	\$900
85	02-3234-122-0540	1424	Ocean Drive CU-2	X	110	\$220
86	02-3234-122-0550	1424	Ocean Drive CU-3	X	570	\$1,140
87	02-3234-008-0581	1440	Ocean Drive	14,537	X	\$29,074

3. East side of Collins Avenue – assessed rate of \$1.00 psf

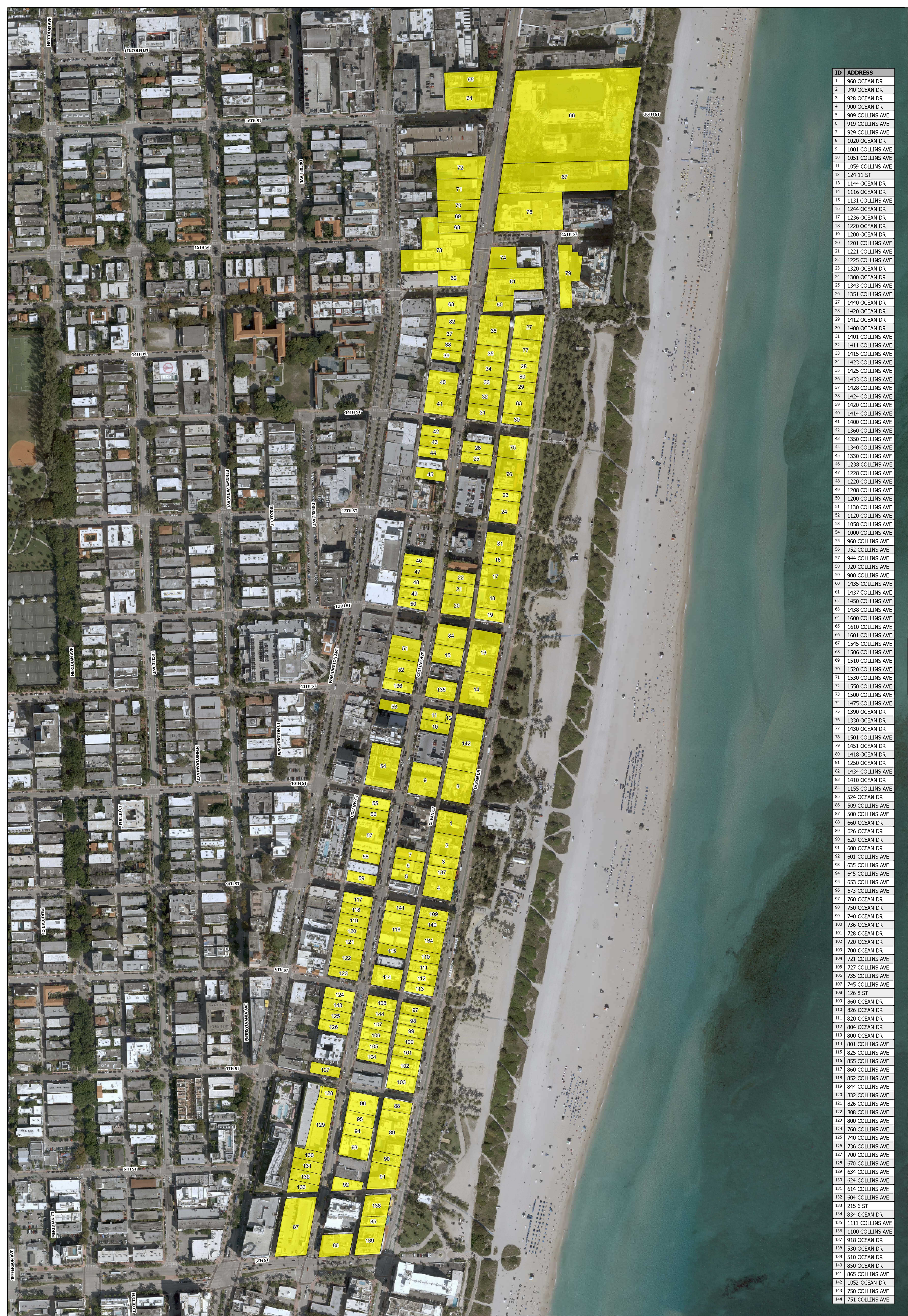
Voter	Folio	Property Address		Lot SF	Folio SF	Assessment
88	02-4203-002-0080	509	Collins Avenue	15,093	24,096	\$15,093
89	02-4203-004-0070	601	Collins Avenue	7,182	9,426	\$7,182
90	02-4203-004-0090	635	Collins Avenue	14,000	30,883	\$14,000
91	02-4203-004-0100	645	Collins Avenue	7,000	5,950	\$7,000
92	02-4203-004-0110	653	Collins Avenue	7,000	10,453	\$7,000
93	02-4203-004-0120	673	Collins Avenue	14,000	11,618	\$14,000
94	02-4203-004-0220	721	Collins Avenue	7,000	6,575	\$7,000
95	02-4203-004-0230	727	Collins Avenue	7,000	18,514	\$7,000
96	02-4203-004-0240	735	Collins Avenue	7,000	14,813	\$7,000
97	02-4203-004-0250	745	Collins Avenue	7,000	13,388	\$7,000
98	02-4203-327-0080	751	Collins Avenue C-1	X	452	\$452
99	02-4203-327-0090	751	Collins Avenue C-2	X	430	\$430
100	02-4203-327-0100	751	Collins Avenue C-3	X	430	\$430
101	02-4203-327-0110	751	Collins Avenue C-4	X	430	\$430
102	02-4203-327-0120	751	Collins Avenue C-5	X	463	\$463
103	02-4203-327-0130	751	Collins Avenue C-6	X	305	\$305
104	02-4203-327-0140	751	Collins Avenue C-7	X	430	\$430
105	02-4203-327-0150	751	Collins Avenue C-8	X	450	\$450
106	02-4203-327-0160	751	Collins Avenue C-9	X	225	\$225
107	02-4203-004-0270	126	8 ST	7,000	18,841	\$7,000
108	02-4203-004-0360	801	Collins Avenue	14,000	23,949	\$14,000
109	02-4203-004-0380	825	Collins Avenue	7,000	0	\$7,000
110	02-4203-004-0410	855	Collins Avenue	21,000	37,474	\$21,000
111	02-4203-258-0010	865	Collins Avenue A	X	494	\$494
112	02-4203-258-0020	865	Collins Avenue B	X	702	\$702
113	02-4203-258-0030	865	Collins Avenue C	X	1,079	\$1,079
114	02-4203-258-0040	865	Collins Avenue D	X	613	\$613
115	02-4203-258-0050	865	Collins Avenue E	X	295	\$295
116	02-4203-258-0060	865	Collins Avenue F	X	585	\$585
117	02-4203-258-0070	865	Collins Avenue G	X	678	\$678
118	02-3234-008-0080	909	Collins Avenue	7,000	9,632	\$7,000

Folio		Property Address		Lot SF	Folio SF	Assessment
119	02-3234-008-0090	919	Collins Avenue	7,000	7,941	\$7,000
120	02-3234-008-0100	929	Collins Avenue	7,000	7,411	\$7,000
121	02-3234-008-0200	1001	Collins Avenue	20,860	28,923	\$20,860
122	02-3234-008-0250	1051	Collins Avenue	7,000	16,622	\$7,000
123	02-3234-008-0260	1059	Collins Avenue	5,700	7,547	\$5,700
124	02-3234-008-0270	124	11 Street	1,300	2,259	\$1,300
125	02-4203-203-0630	1111	Collins Avenue CU-1	X	1,050	\$1,050
126	02-4203-203-0640	1111	Collins Avenue CU-2	X	450	\$450
127	02-4203-203-0650	1111	Collins Avenue CU-3	X	2,600	\$2,600
128	02-4203-210-0430	1119	Collins Avenue #145	X	1,170	\$1,170
129	02-3234-008-0350	1131	Collins Avenue	11,900	23,674	\$11,900
130	02-3234-373-0010	1155	Collins Avenue	X	8,844	\$8,844
131	02-3234-373-0020	1155	Collins Avenue	X	28,339	\$28,339
132	02-3234-008-0430	1201	Collins Avenue	12,600	0	\$12,600
133	02-3234-008-0440	1221	Collins Avenue	8,400	9,689	\$8,400
134	02-3234-008-0450	1225	Collins Avenue	7,000	6,850	\$7,000
135	02-3234-008-0560	1343	Collins Avenue	7,000	9,360	\$7,000
136	02-3234-008-0570	1351	Collins Avenue	7,000	16,346	\$7,000
137	02-3234-008-0660	1401	Collins Avenue	10,500	23,008	\$10,500
138	02-3234-008-0670	1411	Collins Avenue	10,500	9,322	\$10,500
139	02-3234-008-0680	1415	Collins Avenue	7,980	8,379	\$7,980
140	02-3234-008-0690	1423	Collins Avenue	9,548	23,698	\$9,548
141	02-3234-008-0700	1425	Collins Avenue	10,500	10,867	\$10,500
142	02-3234-008-0710	1433	Collins Avenue	20,258	49,070	\$20,258
143	02-3234-012-0040	1435	Collins Avenue	9,095	15,297	\$9,095
144	02-3234-012-0050	1437	Collins Avenue	X	22,824	\$22,824
145	02-3234-019-1230	1475	Collins Avenue	12,400	0	\$12,400
146	02-3234-163-0010	1501	Collins Avenue CU-100	X	4,492	\$4,492
147	02-3234-163-0060	1501	Collins Avenue CU-103	X	291	\$291
148	02-3234-163-0070	1501	Collins Avenue CU-104	X	4,755	\$4,755
149	02-3234-163-0110	1501	Collins Avenue CU-107	X	1,873	\$1,873
150	02-3234-163-0120	1501	Collins Avenue CU-110	X	1,222	\$1,222
151	02-3234-163-0130	1501	Collins Avenue CU-112	X	1,614	\$1,614
152	02-3234-019-0960	1545	Collins Avenue	81,125	346,455	\$78,012.40
153	02-3234-019-0890	1601	Collins Avenue	219,625	747,774	\$181,774.30

4. West Side of Collins Ave – assessed rate of \$1.00 psf

Voter	Folio	Property Address		Lot SF	Folio SF	Assessment
154	02-4203-002-0100	500	Collins Avenue	38,094	123,897	\$38,094
155	02-4203-004-0800	215	6 Street	5,944	4,301	\$5,944
156	02-4203-004-0790	604	Collins Avenue	7,000	3,639	\$7,000
157	02-4203-004-0780	614	Collins Avenue	7,000	9,476	\$7,000
158	02-4203-004-0770	624	Collins Avenue	7,000	8,445	\$7,000
159	02-4203-004-0730	634	Collins Avenue	23,537	19,674	\$23,537
160	02-4203-004-0720	670	Collins Avenue	3,614	3,430	\$3,614
161	02-4203-004-0630	700	Collins Avenue	7,000	6,020	\$7,000
162	02-4203-004-0600	736	Collins Avenue	7,000	8,322	\$7,000
163	02-4203-004-0590	740	Collins Avenue	7,000	7,974	\$7,000
164	02-4203-304-0170	750	Collins Avenue CU1		5,134	\$5,134
165	02-4203-004-0570	760	Collins Avenue	7,000	6,156	\$7,000
166	02-4203-004-0500	800	Collins Avenue	7,000	9,932	\$7,000
167	02-4203-004-0490	808	Collins Avenue	14,000	27,271	\$14,000
168	02-4203-004-0470	826	Collins Avenue	7,000	13,225	\$7,000
169	02-4203-004-0460	832	Collins Avenue	7,000	9,734	\$7,000
170	02-4203-004-0450	844	Collins Avenue	7,000	15,721	\$7,000
171	02-4203-004-0440	852	Collins Avenue	7,000	10,498	\$7,000
172	02-4203-004-0430	860	Collins Avenue	7,000	21,830	\$7,000
173	02-3234-008-1380	900	Collins Avenue	7,000	4,857	\$7,000
174	02-3234-008-1360	920	Collins Avenue	7,000	14,169	\$7,000
175	02-3234-008-1340	944	Collins Avenue	21,000	28,571	\$21,000
176	02-3234-008-1330	952	Collins Avenue	7,000	8,534	\$7,000
177	02-3234-008-1320	960	Collins Avenue	7,000	11,256	\$7,000
178	02-3234-008-1241	1000	Collins Avenue	29,190	18908	\$29,190
179	02-3234-008-1210	1058	Collins Avenue	7,000	8,688	\$7,000
180	02-4203-211-0250	1100	Collins Avenue CU-1	X	870	\$870
181	02-4203-211-0260	1100	Collins Avenue CU-2	X	580	\$580
182	02-4203-211-0270	1100	Collins Avenue CU-3	X	560	\$560
183	02-4203-211-0280	1100	Collins Avenue CU-4	X	580	\$580
184	02-4203-211-0290	1100	Collins Avenue CU-5	X	610	\$610
185	02-4203-211-0300	1100	Collins Avenue CU-6	X	300	\$300
186	02-4203-211-0310	1100	Collins Avenue CU-7	X	1,260	\$1,260
187	02-3234-008-1130	1120	Collins Avenue	14,000	30,954	\$14,000

Voter	Folio	Property Address		Lot SF	Folio SF	Assessment
188	02-3234-008-1110	1130	Collins Avenue	14,000	19,293	\$14,000
189	02-3234-008-1080	1200	Collins Avenue	7,000	19,871	\$7,000
190	02-3234-008-1070	1208	Collins Avenue	7,000	16,228	\$7,000
191	02-3234-008-1060	1220	Collins Avenue	7,000	19,772	\$7,000
192	02-3234-008-1050	1228	Collins Avenue	7,000	8,414	\$7,000
193	02-3234-008-1040	1238	Collins Avenue	7,000	14,948	\$7,000
194	02-3234-008-0930	1330	Collins Avenue	7,000	8,662	\$7,000
195	02-3234-008-0910	1340	Collins Avenue	7,000	11,626	\$7,000
196	02-3234-008-0900	1350	Collins Avenue	7,000	5,188	\$7,000
197	02-3234-008-0890	1360	Collins Avenue	7,000	14,615	\$7,000
198	02-3234-008-0800	1400	Collins Avenue	14,000	11,565	\$14,000
199	02-3234-008-0790	1414	Collins Avenue	14,000	20,121	\$14,000
200	02-3234-008-0770	1420	Collins Avenue	7,000	9,602	\$7,000
201	02-3234-008-0760	1424	Collins Avenue	7,000	8,004	\$7,000
202	02-3234-008-0750	1428	Collins Avenue	7,000	9,602	\$7,000
203	02-3234-195-0010	1434	Collins Avenue, Unit 1	X	654	\$654
204	02-3234-195-0020	1434	Collins Avenue, Unit 2	X	455	\$455
205	02-3234-195-0030	1434	Collins Avenue, Unit 3	X	527	\$527
206	02-3234-195-0040	1434	Collins Avenue, Unit 4	X	787	\$787
207	02-3234-195-0050	1434	Collins Avenue, Unit 5	X	1,055	\$1,055
208	02-3234-195-0060	1434	Collins Avenue, Unit 6	X	413	\$413
209	02-3234-195-0070	1434	Collins Avenue, Unit 7	X	790	\$790
210	02-3234-013-0030	1438	Collins Avenue	10,057	10,208	\$10,057
211	02-3234-013-0010	1450	Collins Avenue	10,411	12,868	\$10,411
212	02-3234-019-1190	1500	Collins Avenue	60,445	68,337	\$36,267
213	02-3234-019-1040	1506	Collins Avenue	8,800	21,832	\$8,800
214	02-3234-019-1050	1510	Collins Avenue	9,250	24,854	\$9,250
215	02-3234-019-1060	1520	Collins Avenue	9,700	13,004	\$9,700
216	02-3234-019-1070	1530	Collins Avenue	20,500	21,969	\$20,500
217	02-3234-019-1080	1550	Collins Avenue	22,200	26,264	\$22,200
218	02-3234-019-0780	1600	Collins Avenue	22,700	81,422	\$22,700
219	02-3234-019-0790	1610	Collins Avenue	18,075	47,941	\$18,075



ID	ADDRESS
1	960 OCEAN DR
2	940 OCEAN DR
3	928 OCEAN DR
4	900 OCEAN DR
5	909 COLLINS AVE
6	919 COLLINS AVE
7	929 COLLINS AVE
8	1020 OCEAN DR
9	1001 COLLINS AVE
10	1051 COLLINS AVE
11	1059 COLLINS AVE
12	124 11 ST
13	1144 OCEAN DR
14	1116 OCEAN DR
15	1131 COLLINS AVE
16	1244 OCEAN DR
17	1236 OCEAN DR
18	1220 OCEAN DR
19	1200 OCEAN DR
20	1201 COLLINS AVE
21	1221 COLLINS AVE
22	1225 COLLINS AVE
23	1320 OCEAN DR
24	1300 OCEAN DR
25	1343 COLLINS AVE
26	1351 COLLINS AVE
27	1440 OCEAN DR
28	1420 OCEAN DR
29	1412 OCEAN DR
30	1400 OCEAN DR
31	1401 COLLINS AVE
32	1411 COLLINS AVE
33	1415 COLLINS AVE
34	1423 COLLINS AVE
35	1425 COLLINS AVE
36	1433 COLLINS AVE
37	1428 COLLINS AVE
38	1424 COLLINS AVE
39	1420 COLLINS AVE
40	1414 COLLINS AVE
41	1400 COLLINS AVE
42	1360 COLLINS AVE
43	1350 COLLINS AVE
44	1340 COLLINS AVE
45	1330 COLLINS AVE
46	1238 COLLINS AVE
47	1228 COLLINS AVE
48	1220 COLLINS AVE
49	1208 COLLINS AVE
50	1200 COLLINS AVE
51	1130 COLLINS AVE
52	1120 COLLINS AVE
53	1058 COLLINS AVE
54	1000 COLLINS AVE
55	960 COLLINS AVE
56	952 COLLINS AVE
57	944 COLLINS AVE
58	920 COLLINS AVE
59	900 COLLINS AVE
60	1435 COLLINS AVE
61	1437 COLLINS AVE
62	1450 COLLINS AVE
63	1438 COLLINS AVE
64	1600 COLLINS AVE
65	1610 COLLINS AVE
66	1601 COLLINS AVE
67	1545 COLLINS AVE
68	1506 COLLINS AVE
69	1510 COLLINS AVE
70	1520 COLLINS AVE
71	1530 COLLINS AVE
72	1550 COLLINS AVE
73	1500 COLLINS AVE
74	1475 COLLINS AVE
75	1390 OCEAN DR
76	1330 OCEAN DR
77	1430 OCEAN DR
78	1501 COLLINS AVE
79	1451 OCEAN DR
80	1418 OCEAN DR
81	1250 OCEAN DR
82	1434 COLLINS AVE
83	1410 OCEAN DR
84	1155 COLLINS AVE
85	524 OCEAN DR
86	509 COLLINS AVE
87	500 COLLINS AVE
88	660 OCEAN DR
89	626 OCEAN DR
90	620 OCEAN DR
91	600 OCEAN DR
92	601 COLLINS AVE
93	635 COLLINS AVE
94	645 COLLINS AVE
95	653 COLLINS AVE
96	673 COLLINS AVE
97	760 OCEAN DR
98	750 OCEAN DR
99	740 OCEAN DR
100	736 OCEAN DR
101	728 OCEAN DR
102	720 OCEAN DR
103	700 OCEAN DR
104	721 COLLINS AVE
105	727 COLLINS AVE
106	735 COLLINS AVE
107	745 COLLINS AVE
108	126 8 ST
109	860 OCEAN DR
110	826 OCEAN DR
111	820 OCEAN DR
112	804 OCEAN DR
113	800 OCEAN DR
114	801 COLLINS AVE
115	825 COLLINS AVE
116	855 COLLINS AVE
117	860 COLLINS AVE
118	852 COLLINS AVE
119	844 COLLINS AVE
120	832 COLLINS AVE
121	826 COLLINS AVE
122	808 COLLINS AVE
123	800 COLLINS AVE
124	760 COLLINS AVE
125	740 COLLINS AVE
126	736 COLLINS AVE
127	700 COLLINS AVE
128	670 COLLINS AVE
129	634 COLLINS AVE
130	624 COLLINS AVE
131	614 COLLINS AVE
132	604 COLLINS AVE
133	215 6 ST
134	834 OCEAN DR
135	1111 COLLINS AVE
136	1100 COLLINS AVE
137	918 OCEAN DR
138	530 OCEAN DR
139	510 OCEAN DR
140	850 OCEAN DR
141	865 COLLINS AVE
142	1052 OCEAN DR
143	750 COLLINS AVE
144	751 COLLINS AVE