

**CITY OF MIRAMAR
PROPOSED CITY COMMISSION AGENDA ITEM**

Meeting Date: November 5, 2025

Presenter's Name and Title: Ralph Trapani, Solid Waste & Recycling Manager on behalf of Public Works Department

Prepared By: Kristy Gilbert, MBA, Assistant Director of Public Works

Temp. Reso. Number: 8332

Item Description: Temp. Reso. #R8332 STATING THE CITY'S INTENT TO LEVY A NON-AD VALOREM SPECIAL ASSESSMENT WITHIN THE INCORPORATED AREA OF THE CITY OF MIRAMAR FOR THE PROVISION OF RESIDENTIAL SOLID WASTE MANAGEMENT SERVICES, ELECTING TO USE THE UNIFORM METHOD OF COLLECTION PROVIDED FOR BY STATE STATUTE. *(Solid Waste & Recycling Manager, Ralph Trapani).*

Consent ☐ Resolution ☒ Ordinance ☐ Quasi-Judicial ☐ Public Hearing ☐

Instructions for the Office of the City Clerk: None

Public Notice – As required by the Sec. ____ of the City Code and/or Sec. ____, Florida Statutes, public notice for this item was provided as follows: on ____ in a ____ ad in the ____; by the posting the property on ____ and/or by sending mailed notice to property owners within ____ feet of the property on ____
(fill in all that apply)

Special Voting Requirement – As required by Sec. ____, of the City Code and/or Sec. ____, Florida Statutes, approval of this item requires a ____ (unanimous, 4/5ths etc.) vote by the City Commission.

Fiscal Impact: Yes ☒ No ☐

REMARKS: Annual Residential Solid Waste Management Assessment revenue is estimated at \$12,600,000. Upon approval, implementation will begin Fiscal Year 2027 (tax year 2026) and appropriate accounts will be established.

Content:

- Agenda Item Memo from the City Manager to City Commission
- Resolution TR8332
 - Exhibit A: Proposed Proof of Publication
 - Exhibit B: Legal Boundary Description



**CITY OF MIRAMAR
INTEROFFICE MEMORANDUM**

TO: Mayor, Vice Mayor, & City Commissioners

FROM: Dr. Roy L. Virgin, City Manager 

BY: Shana Coombs, Chief Operating Officer / Public Works Director

DATE: October 30, 2025

RE: Temp. Reso. No. 8332 stating the City's intent to levy a non-ad valorem special assessment for the provision of residential solid waste management services.

RECOMMENDATION: The City Manager recommends approval of Temp. Reso. No. 8332, stating the City's intent to levy a non-ad valorem special assessment within the incorporated area of the City of Miramar for the provision of residential solid waste management services, and electing to use the uniform method of collecting such assessments provided for under Section 197.3632(3)(a), Florida Statutes.

ISSUE: Section 197.3632(3)(a), Florida Statutes, requires a municipality seeking to impose a non-ad valorem special assessment to state its intent to do so by resolution adopted at a public hearing.

BACKGROUND: The City currently charges and collects residential solid waste management fees on a monthly basis through utility bills provided to City residents. Such fees are not consistently paid in full, and when paid, often are not paid in a timely fashion. Thus, the City is frequently required to devote resources to the collection of residential solid waste management fees accounting for expense distributions and to suspend service to delinquent accounts.

Numerous cities in Broward County and across the State are utilizing property tax bills rather than utility bills to collect solid waste management residential fees in an effort to improve the efficiency in billing for and collection of such fees. Including these services as a non-ad valorem assessment on property tax bills provides a more successful and reliable collection rate and streamlines the solid waste management fee payment process with the

collection of property taxes. Notably, the City uses this method to bill and collect its fire and stormwater assessment fees.

DISCUSSION: For these reasons, the City desires to transition its billing and collection from the utility bill to the tax bill as a non-ad valorem assessment for the collection of residential solid waste management fees. To do so, Florida law requires the City to first conduct a public hearing and then adopt a resolution indicating the City's intent to shift the solid waste management residential fees to an assessment appearing on the property tax bill. Upon approval, the resolution must be submitted to the Broward County Revenue Collection Division and the Broward County Property Appraiser ("BCPA") prior to January 10 or, if the property appraiser, tax collector, and local government agree, March 1.

In seeking to impose a non-ad valorem special assessment, the following issues should be considered:

BENEFITS:

- The tax bill method of collection provides nearly 100% reliable collection rate, which in turn would create consistent funding to support ongoing solid waste operations and maintenance and future capital needs.
- Residents' monthly utility bills will be reduced since solid waste management charges would be paid annually on the tax bill.
- Majority of property tax payments are made prior to April 1 of each year. The City, on average, will receive payment earlier than it would if the fees were billed each month during the year. Receipt of payments in advance will generate additional interest income.
- In many cases, monthly charges for solid waste management are provided to tenants via their utility bill, rather than to the property owners. When such charges appear on the property tax bill, they will more likely be provided to property owners, resulting in increased collections. Staff will work with the Marketing Department to develop an informational marketing program to ensure that owners and landlords have sufficient time to adjust the terms of their leases to reflect this change.
- The City pays its solid waste provider the fees provided for by contract only when payment for those services is received by the City. Therefore, the enhanced reliability in the collection rate and more consistent funding source will greatly assist the City in paying its Franchise Hauler.

DISADVANTAGES:

- The County charges approximately \$0.50 per entry on the property tax bill, plus a small set-up fee for any required programming.

- Assessments on the property tax bill will receive the same early-payment discount provision as the property tax. Allowance has been made for the early payment discount up to 4% per assessment for each property owner that utilizes the early payment provision.
- Provisions will need to be made for new properties added mid-year. Currently, a utility account is opened for developing properties and fees are charged when the new property is completed. If solid waste management charges are to appear on the tax bills, an interim assessment program will need to be established to capture charges for these new properties.

Staff has determined that including residential solid waste management fees on the property tax bill provides significant advantages as compared to the current process, and that those advantages outweigh the relatively minor disadvantages.

NEXT STEPS:

Section 197.3632(3)(a), Florida Statutes, establishes the following schedule for the adoption of a non-ad valorem special assessment:

Prior to March 1:

1. **Public hearing.** A public hearing must occur prior to March 1, 2026. At the hearing, the City must approve a resolution stating its intent to use the uniform method of levy, collection and enforcement of a non-ad valorem assessment.
2. **Public notice.** The public meeting must be publicly advertised for four consecutive weeks prior to the meeting.
3. **Resolution dissemination.** The adopted resolution must then be forwarded to the tax collector, property appraiser and the State Department of Revenue.
4. **Informing the public.** Staff will work with the Marketing Department to utilize the various social media channels of communication to advise the community prior to the public hearing that the City is considering the placement of these charges on the property tax bill.

After March 1:

1. **Notifying residents by mail.** Staff will prepare and mail correspondence to all affected property owners advising them that, effective October 1, 2026, the solid waste management service charge will be placed as an assessment on the annual property tax bills.
2. **Solid waste management assessment tax rolls.** Staff will utilize BCPA tax roll document to verify accuracy of the assessment tax roll.

1. **Solid waste management assessment ordinance.** A solid waste management assessment ordinance, including its required advertising, must be developed and adopted before July 2026 if deemed necessary.
2. **Solid waste management assessment final resolution.** A solid waste management assessment final resolution, including its required advertising 20 days prior must be adopted by September 2026.
3. **Submission of final resolutions.** The final assessment resolutions as adopted must be submitted to BCPA by or before September 15, 2026.

ANALYSIS: Annual Residential Solid Waste Management Assessment revenue is estimated at \$12,600,000. Upon approval, implementation will begin Fiscal Year 2027 (tax year 2026) and appropriate accounts will be established.

Temp. Reso. No. 8332
10/14/25
10/28/25

**CITY OF MIRAMAR
MIRAMAR, FLORIDA**

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA, STATING THE CITY'S INTENT TO LEVY A NON-AD VALOREM SPECIAL ASSESSMENT WITHIN THE INCORPORATED AREA OF THE CITY OF MIRAMAR FOR THE PROVISION OF RESIDENTIAL SOLID WASTE MANAGEMENT SERVICES; ELECTING TO USE THE UNIFORM METHOD OF COLLECTION PROVIDED FOR BY STATE STATUTE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The City of Miramar ("City") is responsible for the provision of residential solid waste management services, which includes but is not limited to solid waste and recycling collection, transportation, and disposal service for residential properties located within the incorporated area of the City (referred to as "solid waste management services"); and

WHEREAS, The City currently obtains payment from its residents for the cost of providing such solid waste management services through monthly charges appearing on residents' utility bills; and

WHEREAS, The City is considering an alternative billing and collection method whereby a special assessment for the provision of solid waste management services is levied, allowing for solid waste management service fees to appear on residents' annual property tax bills and to be charged and collected on a yearly basis; and

Reso. No. _____

Temp. Reso. No. 8332
10/14/25
2/13/25

WHEREAS, including charges for solid waste management services as a non-ad valorem assessment on the property tax bill will improve the efficiency of billing and collecting fees for the provision of solid waste management services; and

WHEREAS, for these reasons, the City has determined that it is necessary to levy a non-ad valorem special assessment for the provision of solid waste management services to effectively fund such services; and

WHEREAS, the City is authorized pursuant to Section 197.3632(3), Florida Statutes to impose a non-ad valorem special assessment and use the uniform method for collecting such an assessment within the incorporated area of the City; and

WHEREAS, on October 10, 2025, October 17, 2025, October 24, 2025, and October 31, 2025, pursuant to Section 197.3632(3)(a), City staff published notices of its intent to hold a hearing on November 5, 2025, regarding the proposed adoption of a non-ad valorem special assessment for the provision of solid waste management services. The proof of publication of such notices is attached hereto as Exhibit "A;" and

WHEREAS, On November 5, 2025, after four consecutive weeks of publication of the notice attached hereto as Exhibit "A," and pursuant to Section 197.3632(3)(a), Florida Statutes, the City Commission held a public hearing regarding the proposed adoption of a non-ad valorem special assessment for the provision of solid waste management services; and

Temp. Reso. No. 8332
10/14/25
10/28/25

WHEREAS, the City Manager recommends approval of the City's intent to levy a non-ad valorem special assessment for the provision of residential solid waste management services using the uniform method for collecting such special assessment; and

WHEREAS, the City Commission deems it to be in the best interest of the citizens and residents of the City of Miramar to formalize its intent to levy a non-ad valorem special assessment for the provision of residential solid waste management services, and to use the uniform method for collecting such special assessment.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF MIRAMAR, FLORIDA AS FOLLOWS:

Section 1: That the foregoing "**WHEREAS**" clauses are ratified and confirmed as being true and correct and are made a specific part of this Resolution.

Section 2: That the City Commission affirms its intent to levy a non-ad valorem special assessment within the incorporated areas of the City of Miramar for the provision of residential solid waste management services, to commence the Fiscal Year beginning on October 1, 2026, and to appear on the first tax statement mailed for such Fiscal Year. A legal description of the area subject to the assessments is attached hereto as Exhibit "B."

Section 3: That the City Commission approves the use of the uniform method of collecting a non-ad valorem assessment authorized by Section 197.3632, Florida

Temp. Reso. No. 8332
10/14/25
10/28/25

Statutes, as amended, for the collection of a non-ad valorem assessment for the provision of residential solid waste management services.

Section 4: That, pursuant to Section 197.3632, Florida Statutes, this Resolution shall be mailed to the Broward County Property Appraiser, the Broward County Tax Collector and the Florida Department of Revenue prior to January 10, 2026.

Section 5: That all prior resolutions or parts of resolutions, insofar as they are inconsistent or in conflict with the provisions of this Resolution, are hereby repealed.

Section 6: If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered eliminated and will in no way affect the validity of the other provisions of this Resolution.

Temp. Reso. No. 8332
10/14/25
10/28/25

Section 7: That this Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this _____ day of _____, _____.

Mayor, Wayne M. Messam

Vice Mayor, Yvette Colbourne

ATTEST:

City Clerk, Denise A. Gibbs

I HEREBY CERTIFY that I have approved
this RESOLUTION as to form:

City Attorney,
Austin Pamies Norris Weeks Powell, PLLC

Requested by Administration

Commissioner Maxwell B. Chambers
Commissioner Avril Cherasard
Vice Mayor Yvette Colbourne
Commissioner Carson Edwards
Mayor Wayne M. Messam

Voted

Reso. No. _____

NOTICE OF HEARING
COLLECTION OF SOLID WASTE SERVICE SPECIAL ASSESSMENTS

Notice of hearing before the City Commission of the City of Miramar, Florida regarding adoption of a proposed resolution of intent to use the uniform method of collecting non-ad valorem assessments

The City of Miramar, Florida (the "city") hereby provides notice, pursuant to section 197.3632(3)(a), Florida Statutes, of its intent to use the uniform method of collecting non-ad valorem special assessments to be levied within the incorporate area of the city for the cost of providing residential solid waste management services commencing for the Fiscal Year October 1, 2026. The city will consider the adoption of a resolution electing to use the uniform method of collecting such assessments authorized by Section 197.3632, Florida Statutes, at a public hearing to be held at 7:00 p.m. on November 5, 2025, or as soon thereafter as the matter may be heard, at City Hall, 2300 Civic Center Place, Miramar, Florida.

The non-ad valorem special assessments will fund the cost of residential solid waste and recycling collection and disposal services, each from single family residential dwelling units. The special assessment for single family residential dwelling units will be based upon the solid waste collection, transportation, and disposal costs attributable to such single-family residential dwelling unit.

Such resolution will state the need for the levy and will contain a legal description of the boundaries of the real property subject to the levy. The special assessment will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes.

Copies of the proposed form of the resolution, which contains the legal description of the real property subject to the levy, are on file at the Office of the City Clerk, City Hall, 2300 Civic Center Place, Miramar, Florida.

All interested persons are invited to attend. In the event any person decides to appeal any decision by the city with respect to any matter relating to the consideration of the resolution at the above-referenced public hearing, a record of the proceeding may be needed and, in any event, such person may need to ensure that a verbatim record of the public hearing is made, which record includes the testimony and evidence on which the appeal is to be based. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the Office of the City Clerk at 954-602-3011 at least three (3) days prior to the date of the hearing.

Denise A. Gibbs, MMC
City Clerk

EXHIBIT "B"

CITY OF MIRAMAR LEGAL BOUNDARY DESCRIPTION

Commence at the southwest corner of Section 27, Township 51 South, Range 41 East, for a point of beginning; thence proceed westerly along the south line of Sections 28, 29 and 30 of Township 51 South, Range 41 East, to the easterly line of Township 51 South, Range 40 East; thence proceed southerly along the east line of Section 36, Township 51 South, Range 40 East, to the southeast corner of said Section 36; thence proceed westerly along the south line of Sections 36, 35, 34, 33, 32, and 31 to the west line of Township 51 South, Range 40 East, and the east line of Township 51 South, Range 39 East; thence proceed westerly along the south line of Sections 36, 35, and 34, Township 51 South, Range 39 East, to the southwest corner of said Section 34, Township 51 South, Range 39 East; thence proceed northerly along the west line of Sections 34, 27, and 22 of Township 51 South, Range 39 East, to the northwest corner of the south half of said Section 22; thence proceed easterly along the north line of the south half of Sections 22, 23, and 24 to the east line of Township 51 South, Range 39 East, and the west line of Township 51 South, Range 40 East; thence continue easterly along the north line of the south half of Sections 19, 20, 21, 22, 23, and 24 to the East line of Township 51 South, Range 40 East, and the West line of Township 51 South, Range 41 East; thence continue easterly along the north line of the south one-half of Sections 19, 20, 21, and 22 of Township 51 South, Range 41 East to the northeast corner of the said south one-half of said Section 22, said corner being the same as the northwest corner of the south one-half of Section 23, Township 51 South, Range 41 East; thence proceed easterly along the north line of the south one-half of said Section 23, to a point of intersection with the centerline of S.W. 70th Avenue; thence proceed southerly along the last described centerline and its southerly extension to a point of intersection with the northwesterly right-of-way line of Sunshine State Parkway as shown on the plat of WYN HOMESITE No. 3 AMENDED, as recorded in Plat Book 60, at Page 46, of the Public Records of Broward County, Florida; thence proceed northeasterly along said northwesterly right-of-way line to a point of intersection with the said north line of the south one-half of Section 23; thence proceed easterly along said north line of the south one-half to a point of intersection with the west line of the southeast quarter of said Section 23, as shown on the plat of RESUBDIVISION OF WELWYN PARK, FIRST ADDITION, as recorded in Plat Book 53, at Page 7, of the Public Records of Broward County, Florida; thence proceed southerly along the last described line to a point of intersection with the northerly right-of-way line of S.W. 18th Street; thence proceed easterly along the last described right-of-way line to a point of intersection with the westerly right-of-way line of S.W. 66th Avenue, as shown on said Plat of RESUBDIVISION OF WELWYN PARK, FIRST ADDITION; thence proceed northerly along the last described right-of-way to a point of intersection with the said north line of the south one-half of Section 23 as shown on said

Plat of RESUBDIVISION OF WELWYN PARK, FIRST ADDITION; thence proceed easterly along said north line of the south one-half to the northeast corner of said south one-half of said Section 23, said corner being the same as the northwest corner of the south one-half of Section 24, Township 51 South, Range 41 East; thence proceed easterly along the north line of the said south one-half of Section 24, to a point of intersection with centerline of State Road No. 7 (U.S. 441), also known as S.W. 60th Avenue; thence proceed southerly along said centerline of State Road No. 7 over and across said Section 24 and Section 25, Township 51 South, Range 41 East, Broward County, Florida, to a point of intersection with the south line of said Section 25; thence proceed westerly along the said south line to the southwest corner of said Section 25, the same being the southeast corner of said Section 26; thence proceed westerly along the south line of said Sections 26 and 27, Township 51 South, Range 41 East, to the southwest corner of said Section 27, and the point of beginning.