

## MEMORANDUM

Agenda Item No. 10(A)(7)

---

**TO:** Honorable Chairperson Barbara Carey-Shuler, Ed.D. and Members, Board of County Commissioners      **DATE:** October 19, 2004

**FROM:** Robert A. Ginsburg  
County Attorney      **SUBJECT:** Resolution directing County Manager to include notice and warning with all residential real property tax bills

---

The accompanying resolution was prepared and placed on the agenda at the request of Senator Javier D. Souto.

  
\_\_\_\_\_  
Robert A. Ginsburg  
County Attorney

RAG/bw



# MEMORANDUM

(Revised)

**TO:** Hon. Chairperson Barbara Carey-Shuler, Ed.D.  
and Members, Board of County Commissioners

**DATE:** October 19, 2004

**FROM:** Robert A. Ginsburg  
County Attorney

**SUBJECT:** Agenda Item No. 10(A)(7)

Please note any items checked.

- "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Bid waiver requiring County Manager's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 10(A)(7)  
10-19-04

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

RESOLUTION DIRECTING MAILING OF NOTICE AND  
WARNING WITH 2004 RESIDENTIAL REAL PROPERTY  
TAX BILLS

**WHEREAS**, Miami-Dade County will mail 2004 real property tax bills at the end of  
October, 2004; and

**WHEREAS**, the attached notice and warning describes the factors necessary to qualify  
for homestead exemption and penalties for improperly claiming an exemption or providing false  
information to the property appraiser; and

**WHEREAS**, this board desires to include a copy of the attached notice with the 2004  
real property tax bill mailed to each owner of residential real property located in Miami-Dade  
County,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY  
COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA** that the County Manager is  
hereby directed to cause a copy of the attached notice and warning to be included with all  
Miami-Dade County residential real property tax bills mailed in 2004.

The foregoing resolution was sponsored by Senator Javier D. Souto and offered by  
Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by  
Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Dr. Barbara Carey-Shuler, Chairperson	
Katy Sorenson, Vice-Chairperson	
Bruno A. Barreiro	Jose "Pepe" Diaz
Betty T. Ferguson	Sally A. Heyman
Joe A. Martinez	Jimmy L. Morales
Dennis C. Moss	Dorin D. Rolle
Natacha Seijas	Rebeca Sosa
Sen. Javier D. Souto	

The Chairperson thereupon declared the resolution duly passed and adopted this 19<sup>th</sup> day of October, 2004. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF COUNTY  
COMMISSIONERS

HARVEY RUVIN, CLERK

Approved by County Attorney as  
to form and legal sufficiency.

James K. Kracht



By: \_\_\_\_\_  
Deputy Clerk

## **HOMESTEAD EXEMPTION REMINDER**

Dear Property Owner:

This notice is a reminder that in order to remain eligible for homestead exemption on your property, you must meet and maintain the following eligibility criteria:

1. You must have legal or equitable title to the property
2. You must permanently reside on the property
3. The property cannot be rented (Refer to Florida Statutes 196.061)
4. You must permanently reside in the State of Florida
5. You must be a U.S. citizen or legal permanent resident
6. You must file an application for homestead exemption by March 1 if:
  - a. You are a new owner of the property, or
  - b. There has been any change in ownership or use of the property

Florida Law prescribes that it is the duty of the owner of any property granted an exemption to notify the Property Appraiser promptly, whenever the use of the property or the status or condition of the owner changes, so as to change the exempt status of the property. If any owner fails to notify the Property Appraiser and the Property Appraiser determines that for any year within the prior ten years the owner was not entitled to receive homestead exemption and/or Amendment 10 assessment limitation, the owner or property shall be subject to the taxes exempted as a result of such failure, plus 15 percent interest per annum, and a penalty of 50 percent of the taxes exempted. Furthermore, anyone providing false information and improperly claiming homestead exemption may also be subject to criminal prosecution for tax fraud and/or other related crimes.

**For any questions or to report homestead exemption fraud, please telephone 305-375-4054.**

**You may also contact the Property Appraisal Department via the Internet at [www.miamidade.gov/pa](http://www.miamidade.gov/pa)**