

**MEMORANDUM**

Agenda Item No. 11(A)(7)

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**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

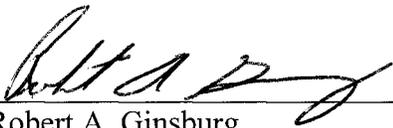
**DATE:** April 5, 2005

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

**SUBJECT:** Resolution Declaring One  
1992 Flexible Bus Surplus  
And Authorizing its  
Donation to the Mother of  
Christ Catholic Church

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The accompanying resolution was prepared and placed on the agenda at the request of Chairman Joe A. Martinez.

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

RAG/dc



# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

**DATE:** April 5, 2005

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

**SUBJECT:** Agenda Item No. 11(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

Agenda Item No. 11(A) (7)

Veto \_\_\_\_\_

04-05-05

Override \_\_\_\_\_

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

RESOLUTION DECLARING ONE 1992 FLXIBLE BUS  
SURPLUS AND AUTHORIZING ITS DONATION TO THE  
MOTHER OF CHRIST CATHOLIC CHURCH

**WHEREAS**, the vehicle described below is owned by Miami-Dade County; and

**WHEREAS**, the vehicle is obsolete, and its continued usage by Miami-Dade County is uneconomical and inefficient and the vehicle serves no useful purpose; and

**WHEREAS**, the Mother of Christ Catholic Church (the “Donee”) desires to use the vehicle only within Miami-Dade County to provide transportation services to their constituents; and

**WHEREAS**, the Donee is a private not for profit organization as defined in Section 273.01 (3) of the Florida Statutes, and is exempt from Federal Income Taxation by virtue of Section 501 of the Internal Revenue Code; and

**WHEREAS**, the Donee is an eligible community-based organization, as defined in Section 2-11.2.1 of the Code of Miami-Dade County; and

**WHEREAS**, Miami-Dade County General Services Administration has complied with the requirements of Section 2-11.2.1, by offering the vehicle to other Miami-Dade County Agencies, none of which accepted the vehicle; and

**WHEREAS**, the vehicle is eligible for donation under Section 274.05 of the Florida Statutes, and Section 2-11.2.1 of the Code of Miami-Dade County,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that:

Section 1. This Board declares the following vehicle, with the listed residual value and other characteristics, to be surplus pursuant to Section 274.05 of the Florida Statutes, and Section 2-11.2.1 of the Code of Miami-Dade County:

<u>Item</u>	<u>I.D. No.</u>	<u>Condition</u>	<u>Mileage</u>	<u>Est. Value</u>
1992 Flxible Bus	1GF5ACUK3ND103836	Fair	535,894	\$500

Section 2. This Board authorizes donation of the vehicle to the Donee. The Donee shall be responsible for any and all costs of transferring the vehicle. The County Manager shall and is hereby directed to take any and all actions necessary to effectuate the intent of this resolution.

The foregoing resolution was sponsored by Chairman Joe A. Martinez 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:

Joe A. Martinez, Chairman  
Dennis C. Moss, Vice-Chairman

Bruno A. Barreiro  
Jose "Pepe" Diaz  
Sally A. Heyman  
Dorrin D. Rolle  
Katy Sorenson  
Sen. Javier D. Souto

Dr. Barbara Carey-Shuler  
Carlos A. Gimenez  
Barbara J. Jordan  
Natacha Seijas  
Rebeca Sosa

The Chairperson thereupon declared the resolution duly passed and adopted this 5<sup>th</sup> day of April, 2005. 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

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

Approved by County Attorney as  
to form and legal sufficiency.



Mariela Martinez-Cid

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# ARCHDIOCESE OF MIAMI

## Pastoral Center

DATE	2/21/05	TIME	3:07	NO.	5317047
TO	M. KAPLOVE				
FROM	M. MARTINEZ				
CO	MIA				
FAX					

February 21, 2002

To Whom It May Concern:

Please be advised that Mother of Christ Church is a wholly owned agency of the Roman Catholic Archdiocese of Miami, a religious non-profit organization exempt under the provisions of Section 501(c)(3) of the 1954 Revenue Code pursuant to original ruling dated March 23, 1946 and other subsequent determinations.

Sincerely,

Marla Kaplove  
Accounting Manager  
Business Office

Enclosures: Copy of ruling dated June 28, 2001  
Copy of Page 724 of 2001 Official Catholic Directory

9401 Biscayne Boulevard - Miami Shores, Florida 33158-2970  
Dade: (305) 757-6241 - Broward: (954) 525-5187

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02-25-'05 11:13 FROM-MOTHER OF CHRIST

3055517047

T-708 P02/05 U-384

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: June 28, 2001

Person to Contact:  
Myrna Huber #31-07276  
Telephone Number:  
877-829-5800  
FAX Number:  
611-261-2756

Ms. Deirdra Dossingue  
Associate General Counsel  
United States Conference  
of Catholic Bishops  
3211 4th Street, N.E.  
Washington, D.C. 20018-1194

Dear Ms. Dossingue:

In a ruling dated March 25, 1946, we held that the agencies and instrumentalities and all educational, charitable and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in The Official Catholic Directory 1946, are entitled to exemption from federal income tax under the provisions of section 101(5) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1986 Code. This ruling has been updated annually to cover the activities added to or deleted from the Directory.

The Official Catholic Directory for 2001 shows the names and addresses of all agencies and instrumentalities and all educational, charitable, and religious institutions operated by the Roman Catholic Church in the United States, its territories and possessions in existence at the time the Directory was published. It is understood that each of these is a non-profit organization, that no part of the net earnings thereof inures to the benefit of any individual, that no substantial part of their activities is for promotion of legislation, and that none are private foundations under section 509(a) of the Code.

Based on all information submitted, we conclude that the agencies and instrumentalities and educational, charitable, and religious institutions operated, supervised, or controlled by or in connection with the Roman Catholic Church in the United States, its territories or possessions appearing in The Official Catholic Directory for 2001 are exempt from federal income tax under section 501(c)(3) of the Code.

Donors may deduct contributions to the agencies, instrumentalities and institutions referred to above, as provided by section 170 of the Code. Requests, legacies, devises, transfers or gifts to them or for their use are deductible for federal estate and gift tax purposes under sections 1055, 2106, and 2522 of the Code.

Beginning January 1, 1994, unless specifically excepted, you and your subordinates must pay tax under the Federal Insurance Contributions Act (Social Security taxes) for each employee who is pay \$100 or more in a calendar year. You and your subordinates are not liable for the tax under the Federal Unemployment Tax Act (FUTA).

<http://www.ncoabuscc.org/ogc/ruling.htm>

9/21/2001

02-25-'05 11:13 FROM-MOTHER OF CHRIST

3055517047

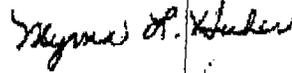
T-708 P03/05 U-384

U.S. Catholic Bishops - Office of General Counsel

By May 11, 2002, please send four copies of The Official Catholic Directory for 2002 to the IRS TE/GE in Cincinnati, four copies to the Service Center in Ogden, two copies to the SO Divisions in Baltimore, Brooklyn, Dallas, Chicago, St. Paul, Atlanta, and Los Angeles, and six copies to the IRS National Headquarters.

The conditions concerning the retention of your group exemption as set forth in our previous determination letter of August 17, 1993, remain in full force and effect.

Sincerely,



for John E. Ricketts, Director, TE/GE  
Customer Accounts Services

July 11, 2001 Copyright © by United States Conference of Catholic Bishops