

Memorandum



Date: March 6, 2007

To: Honorable Chairperson Bruno A. Barreiro
and Members, Board of County Commissioners

Agenda Item No. 8(E)(1)(A)

From: George M. Burgess
County Manager

Subject: Selection of Newspaper for Publication of Delinquent Tangible Personal and
Real Property Tax Lists

RECOMMENDATION

It is recommended that the Board of County Commissioners (Board) approve the attached Resolution designating the Miami Daily Business Review as the newspaper for publication of the 2007 lists of delinquent tangible personal property taxes, delinquent real property taxes and non-ad valorem assessments such as improvement liens and special assessments pertaining to the 2006 tax roll in accordance with §197.402, Florida Statutes (FS) and Rule 12D-13.036, Florida Administrative Code.

BACKGROUND

The ability to collect real and tangible personal property taxes directly impacts the ability of local taxing authorities such as municipalities, the School Board, and Miami-Dade County to deliver services. The collection of the 2006 real property and tangible personal property taxes began on November 1, 2006 and taxes become delinquent on April 1, 2007. Florida Statutes require the Tax Collector to issue warrants and to sell tax certificates to ensure the continued funding of essential governmental services provided by the various government taxing authorities authorized to levy and impose taxes. If taxes are not paid by May 31, 2007, tax certificates for real property taxes will be sold starting June 1, 2007 and tax warrants may be issued for tangible personal property at any time after delinquency.

FS Sub-§197.402(3) provides that the list of delinquent tangible personal property tax payers and the amount due by each, shall be published once within forty five (45) days of the taxes becoming delinquent and that the list for delinquent real property taxes shall be advertised once each week for three consecutive weeks prior to the Tax Certificate Sale. In addition, §18-14 of the Miami-Dade County Code, FS §197.363 and FS §197.3632 require the advertisement of delinquent non-ad valorem assessments and improvement liens collected on the tax bill in the same manner as delinquent real property taxes.

FS §50.011 requires the delinquent tangible personal property tax and delinquent real property tax advertisements be placed in a newspaper that is: 1) published at least once a week, 2) contains at least twenty five (25) percent of its words in English, 3) is available for sale to the public, and 4) is generally available to the public for the publication of official or other notices. Newspapers that meet these requirements were invited to bid and are listed below:

- The Miami Today
- Miami Daily Business Review
- New Times
- The Miami Herald
- The Miami Times

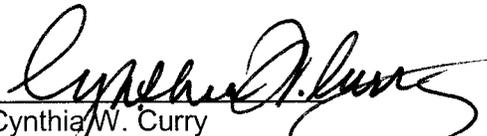
Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners
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The lowest and most responsible bidder for the project was the Miami Daily Business Review whose bid is as follows:

| | |
|---|---------------------|
| Delinquent real property taxes | \$135,000.00 |
| Delinquent tangible personal property taxes | <u>12,500.00</u> |
| TOTAL | \$147,500.00 |

The Miami Daily Business Review has extensive experience in legal advertising and more than forty (40) years experience publishing the County's delinquent tangible personal property tax and delinquent real property tax advertisements. The Miami Daily Business Review also has data processing capabilities that provide efficient and reliable interfaces with the County data processing systems thereby enabling last-minute additions and deletions to the advertisement. These are key factors, coupled with the Miami Daily Business Review's experience, to avoid delays that could result in the invalidation of the annual Tax Certificate Sale, which generates more than \$100 million of revenues for the local taxing authorities. The cost of advertising delinquent real property taxes is recovered at the time the tax certificates are sold and are ultimately borne by the delinquent taxpayers.

Having repeatedly published the voluminous delinquent tax listings (approximately 300 newspaper pages), the Miami Daily Business Review has demonstrated its ability to successfully complete this undertaking. Additionally, prior to the publication of the listing, the Miami Daily Business Review will place a courtesy notice in The Miami Herald and in its own pages announcing the upcoming publication.


Cynthia W. Curry
Senior Advisor to the County Manager



MEMORANDUM

(Revised)

TO: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

DATE: March 6, 2007

FROM: Murray A. Greenberg
County Attorney

SUBJECT: Agenda Item No. 8(E)(1)(A)

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. 8(E)(1)(A)

Veto _____

03-06-07

Override _____

RESOLUTION NO. _____

RESOLUTION DESIGNATING MIAMI DAILY BUSINESS REVIEW AS THE NEWSPAPER FOR PUBLICATION OF DELINQUENT TAX LISTS IN 2007 FOR 2006 TAX YEAR IN ACCORDANCE WITH FLORIDA STATUTES §197.402, AND FOR THE PUBLICATION OF DELINQUENT IMPROVEMENT LIENS AND SPECIAL ASSESSMENT LIENS PURSUANT TO SECTION 18-14(8) OF THE CODE OF MIAMI-DADE COUNTY, FLORIDA AND FLORIDA STATUTES §197.363 AND §197.3632

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference; and

WHEREAS, Florida Statutes (FS) §197.402, requires that the Tax Collector advertise the delinquent tangible personal property taxes once within forty-five (45) days of the taxes becoming delinquent and that the Tax Collector advertise delinquent real estate taxes once each week for three (3) weeks; and

WHEREAS, Section 18-14 of the Miami-Dade County Code and FS §197.363 and FS §197.3632 provide that delinquent improvement liens and special assessments shall be advertised in the same manner as delinquent real estate taxes; and

WHEREAS, FS §197.402 and Rule 12D-13.036, Florida Administrative Code, require the Board of County Commissioners to select a newspaper in which to advertise delinquent property taxes; and

WHEREAS, Miami Daily Business Review was the lowest bidder to respond to our invitation to advertise the year 2007 lists of the 2006 delinquent taxes and special assessments,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board approves and

designates Miami Daily Business Review as the newspaper for the publication of delinquent tax lists for the tax year 2006 in accordance with the provisions of FS §197.402 and for the publication of delinquent improvement liens and special assessment liens pursuant to Section 18-14(8) of the Code of Miami-Dade County, Florida and FS §197.363 and FS §197.3632, such publications to be under the direction and supervision of the Miami-Dade County Tax Collector.

The foregoing resolution was 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:

| | |
|------------------------------------|--------------------|
| Bruno A. Barreiro, Chairman | |
| Barbara J. Jordan, Vice-Chairwoman | |
| Jose "Pepe" Diaz | Audrey M. Edmonson |
| Carlos Gimenez | Sally A. Heyman |
| Joe A. Martinez | Dennis C. Moss |
| Dorrian D. Rolle | Natacha Seijas |
| Katy Sorenson | Rebecca Sosa |
| Sen. Javier D. Souto | |

The Chairperson thereupon declared the resolution duly passed and adopted this 6th day of March, 2007. 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. 

By: _____
Deputy Clerk

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