

MEMORANDUM

Agenda Item No. 11(A)(7)

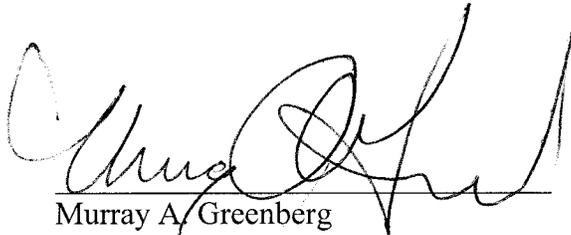
TO: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

DATE: June 5, 2007

FROM: Murray A. Greenberg
County Attorney

SUBJECT: Resolution authorizing
donation of surplus passenger
van to House of God Miracle
Temple of Carol City, Inc.

The accompanying resolution was prepared and placed on the agenda at the request of Commissioner Audrey M. Edmonson.



Murray A. Greenberg
County Attorney

MAG/bw



MEMORANDUM

(Revised)

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

DATE: June 5, 2007

FROM: Murray A. Greenberg
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
Veto _____
Override _____

Agenda Item No. 11(A)(7)
6-5-07

RESOLUTION NO. _____

RESOLUTION DECLARING ONE 2000 DODGE PASSENGER
VAN SURPLUS AND AUTHORIZING ITS DONATION TO
HOUSE OF GOD MIRACLE TEMPLE OF CAROL CITY, INC.

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WHEREAS, the vehicle is obsolete, and its continued usage by Miami-Dade County is uneconomical and inefficient and the vehicle serves no useful purpose; and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, House of God Miracle Temple of Carol City, Inc. (the "Donee") desires to use the vehicle only within Miami-Dade County to enhance service delivery 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>
2000 Dodge Passenger Van	2B5WB35Y5K161015	Fair	117,055	\$3,900

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 Commissioner Audrey M. Edmonson, 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:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 5th day of June, 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

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

MJR

Monica Rizo

House of God Miracle Temple, Inc.

1425 NW 59 Street - Miami, FL 33142

Telephone: 305-696-7895

Elder V. Waston, Senior Pastor

April 23, 2007

Honorable commissioner Barbara Carey-Shuler
5400 NW 22 Avenue -- Suite 701
Miami, FL 33142

Attn: Ms Christie - Re: Surplus

Dear Ms. Christie:

In reference to our conversion this morning, we will be using the van for the following events:

1. Distributing food and clothing to the needed;
2. Transporting the youth to outings, i.e. parks, recreation and summer camps;
3. Pick up and delivery of youth for summer camp;
4. Taking the elderly on outings, i.e. grocery shopping and doctors appointment.

We have several churches in Miami-Dade County. I am attaching a copy of one of our 501C3 status. The address on the document is 16012 North West 27 Avenue, has been changed the to 8707 North West 22 Avenue, Miami, FL 33147 with the Department of Treasury in Ohio.

Thank you for your immediately attention to this matter. I can be reached at 305-493-7598 or my cellular 786-286-6531. Please feel free to call me at anytime.

Sincerely,



Earlene Avant,
Secretary and Associate Pastor

Attachments (5)

cc: Elder V Waston, Pastor

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **JUL 14 2003**

HOUSE OF GOD MIRACLE TEMPLE OF
CAROL CITY INC
C/O MAMIE LEE SWAIN
15012 NW 27TH AVE
OBA LOCKA, FL 33054

Employer Identification Number:
65-0723538
DIN:
17053169002043
Contact Person:
DOROTHY M LAWRENCE ID# 31450
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990 Required:
No
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1964, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(w) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you

Letter 947 (DO/CG)

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HOUSE OF GOD MIRACLE TEMPLE OF

lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2105, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these

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HOUSE OF GOD MIRACLE TEMPLE OF

requirements. Additional information is available in Publication 587, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you, and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 947 (DO/CG)

Charitable Contributions - Substantiation and Disclosure Requirements

UNDER THE NEW LAW, CHARITIES WILL NEED TO PROVIDE NEW KINDS OF INFORMATION TO DONORS. Failure to do so may result in denial of deductions to donors and the imposition of penalties on charities.

Legislation signed into law by the President on August 10, 1993, contains a number of significant provisions affecting tax-exempt charitable organizations described in section 501(c)(3) of the Internal Revenue Code. These provisions include: (1) new substantiation requirements for donors, and (2) new public disclosure requirements for charities (with potential penalties for failing to comply). Additionally, charities should note that donors could be penalized by loss of the deduction if they fail to substantiate. **THE SUBSTANTIATION AND DISCLOSURE PROVISIONS APPLY TO CONTRIBUTIONS MADE AFTER DECEMBER 31, 1993.**

Charities need to familiarize themselves with these tax law changes in order to bring themselves into compliance. This Publication alerts you to the new provisions affecting tax-exempt charitable organizations. Set forth below are brief descriptions of the new law's key provisions. The Internal Revenue Service plans to provide further guidance in the near future.

Donor's Substantiation Requirements

Documenting Certain Charitable Contributions. — Beginning January 1, 1994, no deduction will be allowed under section 170 of the Internal Revenue Code for any charitable contribution of \$250 or more unless the donor has contemporaneous written substantiation from the charity. In cases where the charity has provided goods or services to the donor in exchange for making the contribution, this contemporaneous written acknowledgment must include a good faith estimate of the value of such goods or services. Thus, taxpayers may no longer rely solely on a cancelled check to substantiate a cash contribution of \$250 or more.

The substantiation must be "contemporaneous." That is, it must be obtained by the donor no later than the date the donor actually files a return for the tax year in which the contribution was made. If the return is filed after the due date or extended due date, then the substantiation must have been obtained by the due date or extended due date.

The responsibility for obtaining this substantiation lies with the donor, who must request it from the charity. The charity is not required to record or report this information to the IRS on behalf of donors.

The legislation provides that substantiation will not be required if, in accordance with regulations prescribed by the Secretary, the charity reports directly to the IRS the information required to be provided in the written substantiation. At present, there are no regulations establishing procedures for direct reporting by charities to the IRS of charitable contributions made in 1994. Consequently, charities and donors should be prepared to provide obtain the described substantiation for 1994 contributions of \$250 or more.

There is no prescribed format for the written acknowledgment. For example, letters, postcards or computer-generated forms may be acceptable. The acknowledgment does not have to include the donor's social security or tax identification number. It must, however, provide sufficient information to substantiate the amount of the deductible contribution. The acknowledgment should note the amount of any cash contribution. However, if the donation is in the form of property, then the acknowledgment must describe, but need not value, such property. Valuation of the donated property is the responsibility of the donor.

The written substantiation should also note whether the donee organization provided any goods or services in consideration, in whole or in part, for the contribution and, if so, must provide a description and good-faith estimate of the value of the goods or services. In the new law these are referred to as "quid pro quo contributions."

Please note that there is a new law requiring charities to furnish disclosure statements to donors for such quid pro quo donations in excess of \$75. This is addressed in the next section regarding Disclosure By Charity.

If the goods or services consist entirely of intangible religious benefits, the statement should indicate this, but the statement need not describe or provide an estimate of the value of these benefits. "Intangible religious benefits" are also discussed in the following section on Disclosure by Charity. If, on the other hand, the donor received nothing in return for the contribution, the written substantiation must so state.

The present law remains in effect that, generally, if the value of an item or group of like items exceeds \$5,000, the donor must obtain a qualified appraisal and submit an appraisal summary with the return claiming the deduction.

The organization may either provide separate statements for each contribution of \$250 or more from a taxpayer, or furnish periodic statements substantiating contributions of \$250 or more.

Separate payments are regarded as independent contributions and are not aggregated for purposes of measuring the \$250 threshold. However, the Service is authorized to establish anti-abuse rules to prevent avoidance of the substantiation requirement by taxpayers writing separate smaller checks on the same date.

If donations are made through payroll deductions, the deduction from each paycheck is regarded as a separate payment.

A charity that knowingly provides false written substantiation to a donor may be subject to the penalties for aiding and abetting an understatement of tax liability under section 6701 of the Code.

Disclosure by Charity of Receipt of Quid Pro Quo Contribution

Beginning January 1, 1994, under new section 6115 of the Internal Revenue Code, a charitable organization must provide a written disclosure statement to donors who make a payment, described as a "quid pro quo contribution," in excess of \$75. This requirement is separate from the written substantiation required for deductibility purposes as discussed above. While, in certain circumstances, an organization may be able to meet both requirements with the same written document, an organization must be careful to satisfy the section 6115 written disclosure statement requirement in a timely manner because of the penalties involved.

A quid pro quo contribution is a payment made partly as a contribution and partly for goods or services provided to the donor by the charity. An example of a quid pro quo contribution is where the donor gives a charity \$100 in consideration for a concert ticket valued at \$40. In this example, \$60 would be deductible. Because the donor's payment (quid pro quo contribution) exceeds \$75, the disclosure statement must be furnished, even though the deductible amount does not exceed \$75.

Separate payments of \$75 or less made at different times of the year for separate fund-raising events will not be aggregated for purposes of the \$75 threshold. However, the Service is authorized to develop anti-abuse rules to prevent avoidance of this disclosure requirement in situations such as the writing of multiple checks for the same transaction.

The required written disclosure statement must

(1) inform the donor that the amount of the contribution that is de-

available for federal income tax purposes is limited to the excess of any money (and the value of any property other than money) contributed by the donor over the value of goods or services provided by the charity, and

- (3) provide the donor with a good faith estimate of the value of the goods or services that the donor received.

The charity must furnish the statement in connection with either the submission of the receipt of the quid pro quo contribution. If the disclosure statement is furnished in connection with a particular solicitation, it is not necessary for the organization to provide another statement when the associated contribution is actually received.

The disclosure must be in writing and must be made in a manner that is reasonably likely to come to the attention of the donor. For example, a disclosure in small print within a larger document might not meet this requirement.

In the following three circumstances, the disclosure statement is not required.

- (1) Where the only goods or services given to a donor meet the standards for "insubstantial value" set out in section 3.01, paragraph 2 of Rev. Proc. 90-12, 1990-1 C.B. 471, as amplified by section 2.01 of Rev. Proc. 92-49, 1992-1 C.B. 937 (or any updates or revisions thereof);
- (2) Where there is no donative element involved in a particular transaction with a charity, such as in a typical museum gift shop sale.
- (3) Where there is only an intangible religious benefit provided to the donor. The intangible religious benefit must be provided to

the donor by an organization organized exclusively for religious purposes, and must be of a type that generally is not sold in a commercial transaction outside the donative context. An example of an intangible religious benefit would be admission to a religious ceremony. The exception also generally applies to demerit tangible benefits, such as wine, provided in connection with a religious ceremony. The intangible religious benefit exception, however, does not apply to such items as payments for tuition for education leading to a recognized degree, or for travel services, or consumer goods.

A penalty is imposed on charities that do not meet the disclosure requirements. For failure to make the required disclosure in connection with a quid pro quo contribution of more than \$75, there is a penalty of \$10 per contribution, not to exceed \$5,000 per fundraising event or mailing. The charity may avoid the penalty if it can show that the failure was due to reasonable cause.

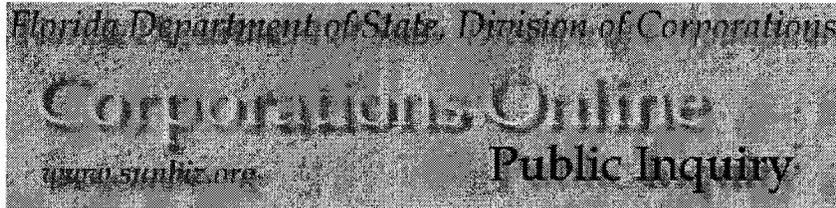
Please note that the prevailing basic rule allowing donor deductions only to the extent that the payment exceeds the fair market value of the goods or services received in return still applies generally to all quid pro quo contributions. The \$75 threshold pertains only to the obligation to disclose and the imposition of the \$10 per contribution penalty, not the rule on deductibility of the payment.



Department of the Treasury
Internal Revenue Service
Publication 1771 (11-93)
Catalog Number 200540

Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Bulk Rate
Postage and Fees Paid
IRS
Permit No. G-48



Florida Non Profit

HOUSE OF GOD MIRACLE TEMPLE OF CAROL CITY, INC.

PRINCIPAL ADDRESS

8707 N.W. 22 AVENUE
 MIAMI FL 33147
 Changed 01/17/2006

MAILING ADDRESS

16030NW 27TH PLACE
 MIAMI FL 33054
 Changed 06/02/2004

Document Number
 N95000003380

FEI Number
 650723538

Date Filed
 07/14/1995

State
 FL

Status
 ACTIVE

Effective Date
 NONE

Last Event
 REINSTATEMENT

Event Date Filed
 03/20/2001

Event Effective Date
 NONE

Registered Agent

Name & Address
SWAIN, MAMIE L 16030 N.W. 27TH PLACE OPA LOCKA FL 33054
Name Changed: 03/20/2001

Officer/Director Detail

Name & Address	Title
SWAIN, MAMIE L 16030NW 27TH PL MIAMI FL 33054	PD
ALLEN-JOHNSON, LENORA 7351 CORAL BLVD. MIRAMAR FL 33023	ST

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WALTON, ANNETTE 3521 N.W. 176TH STREET CAROL CITY FL 33055	T
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Annual Reports

Report Year	Filed Date
2005	04/15/2005
2006	01/17/2006
2007	03/24/2007

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Document Images

Listed below are the images available for this filing.

03/24/2007 -- ANNUAL REPORT 01/17/2006 -- ANNUAL REPORT 04/15/2005 -- ANNUAL REPORT 06/02/2004 -- ANNUAL REPORT 02/11/2003 -- ANNUAL REPORT 01/29/2002 -- ANNUAL REPORT 03/20/2001 -- REINSTATEMENT

THIS IS NOT OFFICIAL RECORD; SEE DOCUMENTS IF QUESTION OR CONFLICT

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2007 NOT-FOR-PROFIT CORPORATION ANNUAL REPORT

**FILED
Mar 24, 2007
Secretary of State**

DOCUMENT# N95000003380

Entity Name: HOUSE OF GOD MIRACLE TEMPLE OF CAROL CITY, INC.

Current Principal Place of Business:

8707 N.W. 22 AVENUE
MIAMI, FL 33147

New Principal Place of Business:

Current Mailing Address:

16030NW 27TH PLACE
MIAMI, FL 33054

New Mailing Address:

FEI Number: 65-0723538 FEI Number Applied For () FEI Number Not Applicable () Certificate of Status Desired ()

Name and Address of Current Registered Agent:

SWAIN, MAMIE L
16030 N.W. 27TH PLACE
OPA LOCKA, FL 33054 US

Name and Address of New Registered Agent:

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: _____

Electronic Signature of Registered Agent

_____ Date

OFFICERS AND DIRECTORS:

Title: PD () Delete
Name: SWAIN, MAMIE L
Address: 16030NW 27TH PL
City-St-Zip: MIAMI, FL 33054

Title: ST () Delete
Name: ALLEN-JOHNSON, LENORA
Address: 7351 CORAL BLVD.
City-St-Zip: MIRAMAR, FL 33023

Title: T () Delete
Name: WALTON, ANNETTE
Address: 3521 N.W. 176TH STREET
City-St-Zip: CAROL CITY, FL 33055

ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS:

Title: () Change () Addition
Name:
Address:
City-St-Zip:

Title: () Change () Addition
Name:
Address:
City-St-Zip:

Title: () Change () Addition
Name:
Address:
City-St-Zip:

I hereby certify that the information supplied with this filing does not qualify for the for the exemption stated in Chapter 119, Florida Statutes. I further certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with an address, with all other like empowered.

SIGNATURE: MAMIE L. SWAIN

PRES

03/24/2007

Electronic Signature of Signing Officer or Director

_____ Date

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