

Memorandum



Date: Septemer 4, 2007

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

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

From: George M. Burns
County Manager

Subject: Resolution Approving Extension of 2007 Real and Personal Property Tax Rolls and Issuance of Tax Bills Prior to Completion of the Value Adjustment Board Hearings

Recommendation

It is recommended that the Board approve the attached Resolution authorizing extension of the 2007 certified tax roll for real and personal property for the purposes of mailing the 2007 tax bills prior to completion of Value Adjustment Board (VAB) hearings.

Scope

This action is countywide in scope.

Fiscal Impact/Funding Source

Approval of this resolution has no fiscal impact to the County. However, failure to approve could lead to delays in the distribution of property taxes to the various County, City, and State taxing authorities, and, could affect the discount periods for payment of taxes by property owners.

Track Record/Monitor

A similar resolution is submitted to and has been approved by the Board annually for several years. Mailing of the tax bills is the responsibility of the Tax Collector.

Background

Due to the large number of VAB appeals filed each year, the completion of the VAB hearing process for the 2007 tax roll will not be completed until approximately July 2008. When tax bills are mailed on or before November 1, 2007, those parcels requesting VAB hearings may require subsequent value adjustments/corrections. Therefore, final certification of the tax roll cannot be made until all VAB hearings are completed. Florida Statute 197.323(1) provides for the extension of the tax roll, by its Board of County Commissioners, prior to completion of the VAB hearings, if completion thereof would otherwise be the only cause for delay in the issuance of tax bills beyond November 1. After the extension of the tax roll, all parcels for which tax liability is altered as result of a VAB hearing, taxpayers shall have thirty (30) days from the mailing of a corrected tax bill to pay taxes with a four (4) percent discount. Thereafter, the regular discount periods shall be applicable. For all parcels for which the VAB does not alter the tax liability, additional discounts will not be extended.


Assistant County Manager

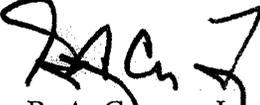


MEMORANDUM

(Revised)

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

DATE: September 4, 2007

FROM: 
R. A. Cuevas, Jr.
County Attorney

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

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)(B)

Veto _____

09-04-07

Override _____

RESOLUTION NO. _____

RESOLUTION APPROVING EXTENSION OF 2007 REAL AND PERSONAL PROPERTY TAX ROLLS AND ISSUANCE OF TAX BILLS PRIOR TO COMPLETION OF THE VALUE ADJUSTMENT BOARD HEARINGS

WHEREAS, the Property Appraiser will not have complete final certification to the Tax Collector of the 2007 Real and Tangible Personal Property Tax Rolls until after the Value Adjustment Board concludes all of its hearings; and

WHEREAS, in order to continue the orderly function of all taxing authorities, tax bills must be mailed on or before November 1; and

WHEREAS, Section 197.323(1), Florida Statutes authorizes that the Board, upon request of the Tax Collector and by majority vote, may order the tax roll extended prior to completion of the Value Adjustment Board hearings, if completion of such hearings is the only reason for a delay in the issuance of the tax bills beyond November 1; and

WHEREAS, the Miami-Dade Tax Collector has requested extension of the tax roll in accordance with Section 197.323, Florida Statutes; and

WHEREAS, Section 197.323, Florida Statutes further provides that, for any parcel for which tax liability is subsequently altered as a result of the Value Adjustment Board hearing, the Tax Collector shall resolve the matter following the procedures used for correction of errors. Taxpayers whose tax liability was altered as a result of the Value Adjustment Board action shall have thirty (30) days from the mailing of a corrected tax notice to pay taxes with a four (4) percent discount. Thereafter, the regular discount periods shall be applicable. For any

parcel for which the tax liability is not altered by the Value Adjustment Board, no additional discount will be extended,

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

Section 1. The 2007 Real and Personal property tax rolls shall be extended as soon as practically possible and prior to completion of the Value Adjustment Board hearings in order that 2007 tax bills may be mailed; and

Section 2. For any parcel for which tax liability is subsequently altered as a result of the hearings, the Tax Collector shall resolve the matter following the procedures used for correction of errors in accordance with the statute referred to above.

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. Barriero, Chairperson | |
| Barbara J. Jordan, Vice-Chairperson | |
| Jose "Pepe" Diaz | Audrey M. Edmonson |
| Carlos 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 4th day of September, 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. _____

James K. Kracht

5