Memorandum

MIAMI-DADE COUNTY

Date: April 8, 2008

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

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

From: George M. Burgess
County Manager

Subject: Selection of Newspaper for Publication of 2007 Delinquent Tangible Personal and Real Property Tax Lists

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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 2008 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 2007 tax roll in accordance with §197.402, Florida Statutes (FS) and Rule 12D-13.036, Florida Administrative Code.

Scope

Delinquent accounts exist t throughout Miami-Dade County. The impact on any particular Commission District is coincidental and directly proportional only to the number of delinquent account in each district.

Fiscal Impact/Funding Source

The Tax Collector is charged with paying the cost of advertising; however these costs are recovered from all delinquent taxpayers directly or upon the sale of a tax certificate. Estimated cost of publishing the lists is $153,000, but final costs may be higher or lower depending on the actual number of delinquent accounts advertised.

Separate from the advertisement of the lists in the Miami Daily Business Review, the Tax Collector will place courtesy advertisements in March, prior to the legally required advertisement in the Miami Daily Business Review, in The Miami Herald, El Nuevo Herald, Diario De Las Americas, Miami Times and Haiti En Marche. The Tax Collector will also place courtesy advertisements in various community periodicals throughout the month of April. Altogether, the County will purchase approximately $45,000 of courtesy advertisements for the public awareness campaign.

Track Record/Monitor

Identifying delinquent accounts to be advertised, providing the data to the newspaper of record for advertising, and the subsequent sale of tax certificates and issuance of tax warrants is the responsibility of the County's Tax Collector. The Board authorizes a Resolution on an annual basis to advertise the lists. This item authorizes the County to advertise the 2007 lists.

Background

The collection of the 2007 real property and tangible personal property taxes began on November 1, 2007 and taxes become delinquent on April 1, 2008. 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, 2008, tax certificates for real property taxes will be sold starting June 1, 2008 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 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 published at least once a week, contains at least 25 percent of its words in English, is available for sale to the public, and is generally available to the public for the publication of official or other notices. Newspapers that meet these statutory requirements were identified, invited to bid and are listed below:

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

The New Times and the Miami Daily Business Review were the only publications to respond. The lowest responsive bidder was the Miami Daily Business Review whose bid is as follows:

Delinquent tangible personal property taxes		$ 15,000.00
Delinquent real property taxes		138,000.00
	TOTAL	$153,000.00

The Miami Daily Business Review has extensive experience in legal advertising and more than 40 years 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 generated more than $258 million of revenues for the local taxing authorities last year. 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.

In addition to the required legal advertising, the Tax Collector's Office will conduct a public awareness campaign by placing courtesy ads in The Miami Herald, El Nuevo Herald, Diario De Las Americas, Miami Times and Haiti En Marche. The Tax Collector's Office also takes full advantage of the County's Periodical Program in an attempt to capture further segments of the community that do not read the more circulated publications listed above. These courtesy advertisements will run in March, prior to the legally required advertisement in the Miami Daily Business Review. A schedule of publication and publishing dates is attached.

With respect to The Miami Herald and El Nuevo Herald, the Tax Collector's Office has taken advantage of post-it-note advertising, which allows for premium ad placement on the front page at a substantially

reduced cost. The goal of this advertising is to inform taxpayers that there is still time to pay their taxes before additional fees and charges apply.

The 311 Answer Center has been alerted to the Tax Collector's public awareness efforts and will be ready for the increased call volume. Answer Center Staff will be receiving refresher training on the delinquent tax process and Tax Collector staff will be onsite to provide technical support. The County's web portal as well as the Tax Collector's Webpage will be updated to provide the most up to date information including the published list of delinquent properties. Potential investors will be directed to the Tax Collector's auction website and will also have a direct buyers line and e-mail address to answer technical questions. In addition, Tax Collector representatives regularly speak at community and homeowner meetings, school career days and at Team Metro's Citizens Academy.

Attachment

Cynthia W. Curry
Senior Advisor to the County Manager

Tax Collector Delinquent Taxpayers Schedule of Advertising
Proposed Advertising Placements / 2008 Tax Cycle

Newspaper	March Pub Dates	April Pub Dates	May Pub Dates	Size
Diario de las Americas	Mon 3/25/08	Mon 4/14/08	Mon 5/12/08	3col x 6"
Miami Herald - Neighbors all zones	No Ad	No ad	Thurs. 5/15/08	3col x 5.5"
El Nuevo Herald	No Ad	No ad	Thurs. 5/15/08	3col x 6"
Miami Herald/El Nuevo Herald	Mon 3/25/08	No ad	No Ad	Post-it-Note
Miami Times	Wed 3/19/08	Wed 4/16/08	Wed 5/14/08	3col x 6"
Haiti en Marche	Wed.3/19/08	No ad	Wed 5/14/08	1/4 page
Community Periodicals:	**March Pub Dates**	**April Pub Dates**	**May Pub Dates**	**Size**
Miami Laker	No Ad	4/18/08	No Ad	1/4 page
Miami-Dade Calle Ocho	No Ad	4/18/08	No Ad	1/4 page
Argentina Hoy	No Ad	4/14/08	No Ad	1/4 page
Ciudad Doral Newspaper	No Ad	4/23/08	No Ad	1/4 page
Aventura News	No Ad	4/16/08	No Ad	1/4 page
Doral Tribune	No Ad	4/4/08	No Ad	1/4 page
Caribbean Today	No Ad	4/4/08	No Ad	1/4 page
Pinecrest Tribune	No Ad	4/14/08	No Ad	1/4 page
Hola Miami	No Ad	4/12/08	No Ad	1/4 page
Kendall Gazette	No Ad	4/15/08	No Ad	1/4 page
Palmetto Bay News	No Ad	4/15/08	No Ad	1/4 page
El Colombiano	No Ad	4/18/08	No Ad	1/4 page
Sunny Isles Beach Sun	No Ad	4/14/08	No Ad	1/4 page
Coral Gables News Tribune	No Ad	4/15/08	No Ad	1/4 page
Tiempo Nuevo	No Ad	4/10/08	No Ad	1/4 page
South Miami News	No Ad	4/15/08	No Ad	1/4 page
Biscayne Bay Tribune	No Ad	4/29/08	No Ad	1/4 page
El Nuevo Universal	No Ad	4/12/08	No Ad	1/4 page
Kiskeya Herald	No Ad	4/20/08	No Ad	1/4 page
Libertad News	No Ad	4/25/08	No Ad	1/4 page
Semanario Argentino	No Ad	4/14/08	No Ad	1/4 page
Libre	No Ad	4/16/08	No Ad	1/4 page
Hola Amigos	No Ad	4/15/08	No Ad	1/4 page

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MEMORANDUM

(Revised)

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

DATE: April 8, 2008

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
Veto _____
Override _____

Agenda Item No. 8(E)(1)(B)
4-8-08

RESOLUTION NO. _____

RESOLUTION DESIGNATING MIAMI DAILY BUSINESS REVIEW AS THE NEWSPAPER FOR PUBLICATION OF DELINQUENT TAX LISTS IN 2008 FOR 2007 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 2008 lists of the 2007 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 2007 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 A. Gimenez	Sally A. Heyman
Joe A. Martinez	Dennis C. Moss
Dorrin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

The Chairperson thereupon declared the resolution duly passed and adopted this 8th day of April, 2008. 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