MEMORANDUM

Agenda Item No. 11(A)(17)

TO:	Honorable Chairman Bruno A. Barreiro and Members, Board of County Commissioners	**DATE:**	October 7, 2008
FROM:	R. A. Cuevas, Jr. County Attorney	**SUBJECT:**	Resolution urging the Florida Legislature to pass legislation providing tax collectors with additional tools to collect on delinquent tangible personal property taxes

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Sally A. Heyman.

R. A. Cuevas, Jr.
County Attorney

RAC/up

MEMORANDUM

(Revised)

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

DATE: October 7, 2008

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

SUBJECT: Agenda Item No. 11(A)(17)

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)(17)
10-7-08

RESOLUTION NO. _____

RESOLUTION URGING THE FLORIDA LEGISLATURE TO PASS LEGISLATION PROVIDING TAX COLLECTORS WITH ADDITIONAL TOOLS TO COLLECT ON DELINQUENT TANGIBLE PERSONAL PROPERTY TAXES

WHEREAS, Florida's imposes a tangible personal property tax on machinery, equipment, furniture, and the like owned or used by a business; and

WHEREAS, Tax Collectors in the State of Florida currently have the ability to seek a tax warrant and seize a delinquent business taxpayer's tangible personal property; and

WHEREAS, unfortunately business taxpayers sometimes sell or remove tangible personal property from the jurisdiction by the time the Tax Collector can obtain a court order to seize it in satisfaction of delinquent tangible personal property taxes; and

WHEREAS, millions of dollars of taxes on tangible personal property taxes go unpaid each year by businesses throughout the State of Florida; and

WHEREAS, an estimated $19 million in taxes on tangible personal property becomes delinquent and subject to the warrant and seizure collection process each year in Miami-Dade County alone; and

WHEREAS, these significant amounts of taxes on tangible personal property unpaid by businesses could be reduced if additional tools were made available by statute to Tax Collectors to collect them; and

WHEREAS, legislation has been filed the last few state legislative sessions that would have provided Tax Collectors additional tools to collect delinquent personal property taxes; and

WHEREAS, these bills were heard in committees, but did not pass; and

WHEREAS, such legislation would have improved the collection of delinquent tangible personal property taxes from businesses by making the owner of the property liable for the taxes due; authorizing the Tax Collector to contract with a private attorney to collect delinquent personal property taxes; and requiring delinquent taxpayers to pay the cost of collection rather than other taxpayers; and

WHEREAS, such legislation would help ensure that there is accountability and fairness in the collection process, and provide Tax Collectors access to the additional resources to efficiently and effectively pursue the collection of delinquent personal property taxes; and

WHEREAS, similar statutory collection authority has already been provided to cities, counties and most recently the Clerks of Courts as part of the Article V implementation,

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

Section 1. Urges the Florida Legislature to pass legislation that would improve the collection of delinquent tangible personal property taxes that businesses owe to the County by:

(a) Making the owner of the property liable for the taxes due;

(b) Authorizing the Tax Collector to contract with a private attorney to collect delinquent personal property taxes; and

(c) Requiring delinquent taxpayers to pay the cost of collection rather than other taxpayers.

Section 2. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker, and the Chair and Members of the Miami-Dade County State Legislative Delegation.

Section 3. Directs the County's state lobbyists to advocate for the passage of legislation as set forth in Section 1 above, and directs the Office of Intergovernmental Affairs to include this item in the 2009 State Legislative Package.

The Prime Sponsor of the foregoing resolution is Commissioner Sally A. Heyman. It 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 Chairman thereupon declared the resolution duly passed and adopted this 7th day of October, 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. JMM

Jess M. McCarty