MEMORANDUM Agenda Item No. 11(A)(14)

TO: Honorable Chairman Dennis C. Moss and Members, Board of County Commissioners

DATE: January 22, 2009

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

SUBJECT: Resolution declaring miscellaneous computer equipment surplus and authorizing its donation to the Miami Beach Senior Citizens Housing Development Corporation, Inc.

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

R. A. Cuevas, Jr.
County Attorney

RAC/cp

MEMORANDUM

(Revised)

TO: Honorable Chairman Dennis C. Moss and Members, Board of County Commissioners

DATE: January 22, 2009

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

SUBJECT: Agenda Item No. 11(A)(14)

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)(14)
1-22-09

RESOLUTION NO. _____

RESOLUTION DECLARING MISCELLANEOUS COMPUTER EQUIPMENT SURPLUS AND AUTHORIZING ITS DONATION TO THE MIAMI BEACH SENIOR CITIZENS HOUSING DEVELOPMENT CORPORATION, INC.

WHEREAS, the computer equipment described below is owned by Miami-Dade County; and

WHEREAS, the computer equipment is obsolete, and its continued usage by Miami-Dade County is uneconomical and inefficient and the computer equipment serves no useful purpose; and

WHEREAS, The Miami Beach Senior Citizens Housing Development Corporation, Inc., (the "Donee") desires to use the computer equipment only within Miami-Dade County to enhance its ability to provide educational services to its 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 computer equipment to other Miami-Dade County Agencies, none of which accepted the computer equipment; and

WHEREAS, the computer equipment 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 computer equipment, 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:

Item	DC No.	Condition	Est. Value
Dell Optiplex PC w/monitor, & accy's	637271	Fair	$600
Dell Optiplex PC w/monitor, & accy's	634567	Fair	$600

Section 2. This Board authorizes donation of the computer equipment to the Donee. The Donee shall take possession of the computer equipment within sixty (60) days of the effective date of this resolution and shall be responsible for any and all costs of transferring the equipment. The County Manager shall and is hereby directed to take any and all actions necessary to effectuate the intent of this resolution.

Section 3. If, for any reason, the donee fails to take possession of the computer equipment within sixty (60) days of the effective date of this resolution, then this resolution shall be null and void, and the ownership rights to the property shall revert back to the County.

The Prime Sponsor of the foregoing resolution is Commissioner Bruno A. Barreiro. 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:

Dennis C. Moss, Chairman
Jose "Pepe" Diaz, Vice-Chairman

Bruno A. Barreiro	Audrey M. Edmonson
Carlos A. Gimenez	Sally A. Heyman
Barbara J. Jordan	Joe A. Martinez
Dorrin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

The Chairman thereupon declared the resolution duly passed and adopted this 22nd day of January, 2009. 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. GKS

Gerald K. Sanchez

MIAMI-DADE COUNTY
SURPLUS PROPERTY ALLOCATION APPLICATION

COUNTY SURPLUS PROPERTY ALLOCATIONS REQUESTED THROUGH THIS PROCESS ARE NOT EFFECTIVE UNTIL APPROVED BY ACTION OF THE BOARD OF COUNTY COMMISSIONERS PURSUANT TO THE MIAMI-DADE COUNTY HOME RULE CHARTER

Please complete the following form and submit completed form along with requested materials, if applicable, to:

General Services Administration-Fixed Assets Manager
2225 N. W. 72 Ave
Miami, FL 33122
Phone: (305) 592-3752
Fax: (305) 592-3616

1. Full legal name of the requesting organization: Miami Beach Senior Citizens Housing Development Corporation, Inc.

2. Applicant Status: (Select one of the choices below)

   - ☑ Not-For-Profit or Tax Exempt
   - ☐ Local Government or Public Entity
   - ☐ For-Profit
   - ☐ Other (specify): _____

If Not-For-Profit or Tax Exempt, please attach a copy of the not-for-profit or tax exempt status.

3. Name and contact information for single point of contact (address, phone, fax, e-mail address, etc.): ALEXANDER BOLAÑOS
   1040 & 533 COLLINS AVENUE
   MIAMI BEACH, FLORIDA 33139

4. Specify the surplus property requested (quantify, if applicable): 2 OF THE FOLLOWING: PERSONAL COMPUTERS, COMPUTER MONITORS, KEYBOARDS, MOUSES

5. Specify the purpose for which the surplus property will be used: ONSITE COMPUTER LABS FOR USE OF ELDERLY & DISABLED RESIDENTS.

I hereby certify that all the statements made in this application are true and correct.

Signature of Authorized Representative

11/13/2008
Date

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FLORIDA DEPARTMENT OF STATE
DIVISION OF CORPORATIONS

Detail by Entity Name

Florida Non Profit Corporation

MIAMI BEACH SENIOR CITIZENS HOUSING DEVELOPMENT CORPORATION, INC.

Filing Information

Document Number	740812
FEI Number	591894621
Date Filed	11/18/1977
State	FL
Status	ACTIVE
Last Event	AMENDMENT
Event Date Filed	09/02/2003
Event Effective Date	NONE

Principal Address

533 COLLINS AVE
MIAMI BEACH FL 33139

Changed 05/01/2002

Mailing Address

1580 SAWGRASS CORPORATE PARKWAY
SUITE 210
FORT LAUDERDALE FL 33323-2869

Changed 03/01/2004

Registered Agent Name & Address

C T CORPORATION SYSTEM
1200 SOUTH PINE ISLAND ROAD
PLANTATION FL 33324 US

Name Changed: 08/14/2003

Address Changed: 08/14/2003

Officer/Director Detail

Name & Address

Title PD

BAHR, MORTON
2737 DEVONSHIRE PL., N.W.
WASHINGTON DC 20008

Title D

PROTULIS, STEVE
1580 SAWGRASS CORP. PKWY. #210

7

FORT LAUDERDALE FL 33323 28

Title SD

CORDONE, MARIA
9000 MACHINISTS PLACE
UPPER MARLBORO MD 20772

Title VPD

HOLAYTOR, WILLIAM J
900 E DANA DRIVE
SHELTON WA 98584

Title TD

PHILLIPS, SUSAN L
7207 MAPLE AVENUE
TAKOMA PARK MD 20912

Title D

DUBE, RAUL R
9380 SW 62 STREET
MIAMI FL 33173

Annual Reports

Report Year	Filed Date
2006	01/17/2006
2007	04/29/2007
2008	04/22/2008

Document Images

04/22/2008 -- ANNUAL REPORT	View image in PDF format
04/29/2007 -- ANNUAL REPORT	View image in PDF format
01/17/2006 -- ANNUAL REPORT	View image in PDF format
02/18/2005 -- ANNUAL REPORT	View image in PDF format
03/01/2004 -- ANNUAL REPORT	View image in PDF format
09/02/2003 -- Amendment	View image in PDF format
08/14/2003 -- Reg. Agent Change	View image in PDF format
04/17/2003 -- ANNUAL REPORT	View image in PDF format
05/01/2002 -- ANNUAL REPORT	View image in PDF format
02/12/2001 -- ANNUAL REPORT	View image in PDF format
02/15/2000 -- ANNUAL REPORT	View image in PDF format
02/27/1999 -- ANNUAL REPORT	View image in PDF format
02/26/1998 -- ANNUAL REPORT	View image in PDF format
04/03/1997 -- ANNUAL REPORT	View image in PDF format

Note: This is not official record. See documents if question or conflict.

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

DEPARTMENT OF THE TREASURY

Date:

AUG 05 2002

MIAMI BEACH SENIOR CITIZENS HOUSING
DEVELOPMENT CORPORATION INC
1580 SAWGRASS CORPORATE PKY STE 210
SUNRISE, FL 33323

Employer Identification Number:
59-1894621
DLN:
17053205053032
Contact Person:
LYNN A BRINKLEY ID# 31435
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Form 990 Required:
Yes
Addendum Applies:
Yes

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)(vi).

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, 1984, 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. 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 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, 2106, 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 requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

MIAMI BEACH SENIOR CITIZENS HOUSING

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.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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

MIAMI BEACH SENIOR CITIZENS HOUSING

This organization was previously exempt under group ruling number 3062 as a subordinate of National Council of Senior Citizens. This ruling was effective from the date of your formation until July 17, 2002. As of July 18, 2002 your organization is exempt under the individual ruling described in this letter.

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 acknowledgement 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 acknowledgement. For example, letters, postcards or computer-generated forms may be acceptable. The acknowledgement 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 acknowledgement should note the amount of any cash contribution. However, if the donation is in the form of property, then the acknowledgement 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 fundraising 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-

ductible 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

(2) 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 solicitation or 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. 987 (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 de minimis 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 20054Q

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

Bulk Rate
Postage and Fees Paid
IRS
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