MEMORANDUM Agenda Item No. 11(A)(27)

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 one 1994 Ford Pickup surplus and authorizing its donation to the South Dade Soil & Water Conservation District

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Katy Sorenson.

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)(27)

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)(27)
1-22-09

RESOLUTION NO. _____

RESOLUTION DECLARING ONE 1994 FORD PICKUP SURPLUS AND AUTHORIZING ITS DONATION TO THE SOUTH DADE SOIL & WATER CONSERVATION DISTRICT

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WHEREAS, the vehicle is obsolete, and its continued usage by Miami-Dade County is uneconomical and inefficient and the vehicle serves no useful purpose; and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, South Dade Soil & Water Conservation District, (the "Donee") desires to use the vehicle only within Miami-Dade County to enhance its ability to provide water conservation 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 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:

Item		I.D. No.	Condition	Mileage	Est. Value
17250	1994 FORD PICKUP	1FTHF25H4RNB62824	Fair	42,840	$2,500.00

Section 2. This Board authorizes donation of the vehicle to the Donee. The Donee shall take possession of the vehicle(s) within sixty (60) days of the effective date of this resolution and 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.

Section 3. If, for any reason, the donee fails to take possession of the vehicle(s) 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 vehicle(s) shall revert back to the County.

The Prime Sponsor of the foregoing resolution is Commissioner Katy Sorenson. This 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:

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

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

The Chairperson 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: South Dade Soil & Water Conservation District

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

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

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.). LT "Sonny" Clayton
   1450 N. Krome Ave., Suite 104 Florida City, FL 33034 Office: (305) 242-1288 Mobile (786) 295-0044
   Email: sonny@southdadeswcd.org

4. Specify the surplus property requested (quantify, if applicable): One Vehicle

5. Specify the purpose for which the surplus property will be used: Field Activities – Water Conservation Evaluation

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

Signature of Authorized Representative

Lt. "Sonny" Clayton

Date

00043

Consumer's Certificate of Exemption

DR-14
R. 01/02

Issued Pursuant to Chapter 212, Florida Statutes

Certificate Number	Effective Date	Expiration Date	Exemption Category
85-8012561620C-0	01/20/2004	01/31/2009	501(C)(3) ORGANIZATION

This certifies that

CONSERVATION DISTRICT
SOUTH DADE SOIL & WATER
1450 N KROME AVE STE 104
FLORIDA CITY FL 33034-2400

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

Important Information for Exempt Organizations

DR-14
R. 01/02

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.039, Florida Administrative Code (FAC).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.

6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is 5050 West Tennessee Street, Tallahassee, FL 32399-0100.

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

South Dade Soil & Water
Conservation District
c/o Walter Wyatt, Vice Chairman
15600 S.W. 288th St. #402
Homestead, FL 33033

Person to Contact: Ms. Beckman
Telephone Number: (202) 622-7761
Refer Reply to: CP:E:EO:T:4
Date: MAY 4 1995

Employer Identification Number: 59-2320472
Key District: Atlanta
Accounting Period Ending: September 30
Foundation Status Classification: 509(a)(1) and 170(b)(1)(A)(vi)
Effective Date of Ruling: January 5, 1995
Form 990 Required: Yes

Dear Applicant:

Based on the 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) effective on the date indicated above.

Section 508(a)(2) of the Internal Revenue Code states that an organization organized after October 9, 1969, shall not be treated as an organization described in section 501(c)(3) for any period before giving notice that it is applying for recognition of exempt status, if such notice is given after the time prescribed in the regulations.

Section 1.508-1(a)(2)(i) of the Income Tax Regulations states that an organization seeking exemption under section 501(c)(3) of the Code must file the notice described in section 508(a) within 15 months from the end of the month in which the organization was organized. Such notice is filed by submitting a properly completed and executed Form 1023 exemption application with the Key District Director.

Our records indicate that your Form 1023 was filed with the Internal Revenue Service on January 5, 1995, which is more than 15 months from the end of the month in which you were organized. Therefore, the provisions of section 508(a)(2) of the Code are applicable to you. Thus, as you have agreed, your exempt status under section 501(c)(3) of the Code is effective beginning on the date indicated above, which is the date your Form 1023 was filed with the Internal Revenue Service.

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 the section(s) indicated above.

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

Unless you are an instrumentality of a state or a political subdivision of a state, or otherwise specifically excepted, you are liable for the social security and medicare taxes under the Federal Insurance Contributions Act (FICA) 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).

If you are a wholly-owned instrumentality of a state or political subdivision of a state, you are liable for FICA taxes with regard to services included under an agreement entered into under section 218 of the Social Security Act. (For information in this regard, you may contact your state social security administrator.) Wages of any employees not covered under a section 218 agreement, but who were hired after March 31, 1986, are subject to the medicare portion of the FICA taxes. Finally, with regard to services performed after July 1, 1991, the wages of any employees not covered under a section 218 agreement and who are not members of a retirement system of the state, political subdivision, or instrumentality, are subject to the social security and medicare taxes.

Any questions you may have concerning your liability for FICA or FUTA taxes should be addressed to the Internal Revenue Service, Office of the Associate Chief Counsel (Employee Benefits and Exempt Organizations) CC:EBEO, Room 5213, P.O. Box 7604, Ben Franklin Station, Washington, D.C. 20044.

Unless you are specifically excepted, you are required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally more than $25,000. Such return is not required to be filed by an organization that is exempt from tax under section 501(a) of the Code and that is a state institution, the income of which is excluded from gross income pursuant to section 115 of the Code. If you believe you are not required to file Form 990, you may request a ruling from the Exempt Organizations Division addressed to Internal Revenue

South Dade Soil & Water Conservation District

Service, Attn: CP:E:EO, P.O. Box 120, Ben Franklin Station, Washington, D.C. 20044.

If you are required to file Form 990, but your gross receipts each year are not normally more than $25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the $25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the $25,000 limit, see the instructions for the Form 990. 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 $10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed $5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of $10 per day for each day there is a failure to comply (up to a maximum of $5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

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.

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, 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.

Contributions made to you before the effective date of this ruling, indicated above, are not deductible under section 170 of the Code. Donors may deduct contributions to you made on or after the effective date of this ruling, 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, effective as of the date indicated above.

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 fund-raising events may not necessarily qualify as fully deductible contributions, depending on the circumstances. If your organization conducts fund-raising events such as benefit dinners, shows, membership drives, etc., where something of value is received in return for payments, you are required to provide a written disclosure statement informing the donor of the fair market value of the specific items or services being provided. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that the donor can determine how much is deductible and how much is not. Your disclosure statement should be made, at the latest, at the time payment is received. Subject to certain exceptions, your disclosure responsibility applies to any fund-raising circumstance where each complete payment, including the contribution portion, exceeds $75. In addition, donors must have written substantiation from the charity for any charitable contribution of $250 or more. For further details regarding these substantiation and disclosure requirements, see the enclosed copy of Publication 1771. For additional guidance in this area, see Publication 1391, Deductibility of Payments Made to Organizations Conducting Fund-Raising Events, which is available at many IRS offices or by calling 1-800-TAX-FORM (1-800-829-3676).

In this letter, we have not determined the effect on your tax-exempt status of financing your activities with the proceeds of tax-exempt bonds since you have not indicated that you intend to use such methods now or in the future.

You need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key district office of this ruling. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

South Dade Soil & Water Conservation District

If you have any immediate questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key district office.

Sincerely,

Gerald V. Sack

Gerald V. Sack
Chief, Exempt Organizations
Technical Branch 4

Enclosure:
Pub. 1771