MEMORANDUM

Agenda Item No. 11(A)(16)

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

DATE: June 30, 2009

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

SUBJECT: Resolution requesting the County Mayor to prepare a report of the feasibility and cost of the tax collector implementing a program to accept property tax payments by credit card

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

R. A. Cuevas, Jr.
County Attorney

RAC/up

MEMORANDUM

(Revised)

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

DATE: June 30, 2009

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

SUBJECT: Agenda Item No. 11(A)(16)

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 Mayor'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)(16)
6-30-09

RESOLUTION NO. _____

RESOLUTION REQUESTING THE COUNTY MAYOR TO INVESTIGATE AND PREPARE AN ANALYSIS AND REPORT OF THE FEASIBILITY AND COST OF THE TAX COLLECTOR IMPLEMENTING A PROGRAM TO ACCEPT PROPERTY TAX PAYMENTS BY CREDIT CARD

WHEREAS, in many Florida counties property taxes can be paid by using a credit card; and

WHEREAS, during these times of difficult economic conditions Miami-Dade taxpayers could benefit from the ability to pay their taxes by using a credit card,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that the Mayor is hereby directed to take all necessary steps to investigate the feasibility and cost of implementing a program to permit property taxes to be paid by credit card, and prepare and file a report of his findings with the Clerk of the Board.

The Prime Sponsor of the foregoing resolution is Commissioner Joe A. Martinez. 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 Chairperson thereupon declared the resolution duly passed and adopted this 30th day of June, 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.

James K. Kracht

MIAMI-DADE COUNTY
BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR

Legislative Notes

Agenda Item:	**11(A) 16**
File Number:	**091638**
Committee(s) of Reference:	**Board of County Commissioners**
Date of Analysis:	June 15, 2009
Type of Item:	Prepare an Analysis and Report
Prime Sponsor:	Commissioner Joe A. Martinez

Summary

This resolution directs the Mayor to investigate the feasibility and cost of implementing a program to permit property taxes to be paid by credit card.

Background and Relevant Legislation

The Finance Department is responsible for centralized accounting, cash management, financial and debt management services, tax collection and distribution, and the collection of delinquent accounts for various County departments. Specifically, the Finance Department through the Tax Collector's Office collects and distributes current and delinquent real and personal property taxes, non-ad valorem special assessments for all taxing authorities within Miami-Dade County, local business tax receipts, and convention and tourist taxes.

The Property Appraiser's Office primary mission is to identify and appraise all real and tangible personal property with the County and certify the annual tax roll with the Florida Department of Revenue. Other duties include the maintenance of all associated property records, administration of all exemptions, and annual notification of all property owners in the County of the assessed value of their property. **The Property Appraiser's Office does not administer and/or enforce the collection of real and tangible property taxes.**

On November 29, 2004, the Tax Collector implemented the collection of real property tax payments via e-checking. Also, in past years, the Tax Collector has conducted a comprehensive mass media campaign to ensure awareness and compliance that included print, radio and Miami-Dade T.V. advertising in the three predominate languages. Furthermore, the Tax Collector partnered with the County's 311-Answer Center to handle tax related customer calls.

- The following County agencies implemented online payment services accepting credit card payments: Clerk of the Courts-Parking Violations; Building Department; Film and Entertainment

Office; Water and Sewer Department; Transit Department; and the Enterprise Technology Services Department.

- Other jurisdictions allowing online payment services accepting credit card payments: Los Angeles County Property Tax Office; Dallas County Property Tax Office; State of Kansas Property Tax Office; Morton County, North Dakota Property Tax Office; and City of Boston Property Tax Office.

Additional Notes

Currently, s. 119.071 (5)(a), F.S., makes social security numbers held by an agency confidential and exempt from public records requirements. It also provides a limited exception to the exemption, which requires a verification process that includes a penalty for perjury. Furthermore, Section 119.071(5)(b), F.S., makes bank account numbers and debit, charge, and credit card numbers held by an agency exempt from public records requirements. The sequential numbers covered by both exemptions are protected in court records and official records if redaction is requested.[1]

Prepared by: Michael Amador-Gil

[1] Sections 119.071 (5)(a), F.S. & 119.071(5)(b), F.S.