Memorandum

MIAMI-DADE COUNTY

Date: September 15, 2009

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

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

From: George M. Burgess
County Manager

Subject: Extension of 2009 Real and Personal Property Tax Rolls and Issuance of Tax Bills Prior to Completion of the Value Adjustment Board Hearings

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Recommendation
It is recommended that the Board of County Commissioners (Board) approve the attached Resolution authorizing extension of the 2009 certified tax roll for real and personal property for the purposes of mailing the 2009 tax notices prior to the completion of Value Adjustment Board (VAB) hearings.

Scope
This action is countywide in scope.

Fiscal Impact/Funding Source
Approval of this resolution has no fiscal impact to the County. However, failure to authorize the extension could lead to delays in the distribution of property taxes to the various County, City and State taxing authorities, and could affect the discount period for payment of taxes by property owners.

Track Record/Monitor
Mailing of the tax bills is the responsibility of the Tax Collector.

Background
Each year, final certification of the tax roll cannot be made until all Value Adjustment Board hearings have been completed. Given the increased number of appeals filed this year, the completion of hearing process will not be finalized until July 2010 or later.

Florida Statute 197.323(1) provides for the extension of the tax roll prior to completion of the Value Adjustment Board hearings, if completion thereof would otherwise be the only cause for delay in the issuance of tax notices beyond November 1. After the extension of the tax roll, all parcels for which tax liability is altered as result of a Value Adjustment Board hearing, the tax payer shall have thirty (30) days from the mailing of a corrected tax notice to pay taxes with a four (4) percent discount. Thereafter the regular discount periods shall be applicable. For all parcels for which the Value Adjustment Board does not alter the tax liability, additional discounts will not be extended.

Assistant County Manager

MEMORANDUM
(Revised)

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

DATE: September 15, 2009

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

SUBJECT: Agenda Item No. 8(E)(1)(C)

Please note any items checked.

_____ **"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**

_____ **Ordinance creating a new board requires detailed County Manager's report for public hearing**

✓ **No committee review**

_____ **Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous _____) to approve**

_____ **Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

Approved _____ Mayor

Veto _____

Override _____

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

9-15-09

RESOLUTION NO. _____

RESOLUTION APPROVING EXTENSION OF 2009 REAL AND PERSONAL PROPERTY TAX ROLLS AND ISSUANCE OF TAX BILLS PRIOR TO COMPLETION OF THE VALUE ADJUSTMENT BOARD HEARINGS

WHEREAS, the Property Appraiser will not have complete final certification to the Tax Collector, the 2009 Real and Tangible Personal Property Tax Rolls until after the Value Adjustment Board concludes all of its hearings; and

WHEREAS, in order to continue the orderly function of all taxing authorities, tax bills must be mailed on or before November 1; and

WHEREAS, Section 197.323(1), Florida Statutes authorizes that the Board upon request of the Tax Collector and by majority vote, to order the roll extended prior to completion of the Value Adjustment Board hearings, if completion of such hearings is the only reason for a delay in the issuance of the tax bills beyond November 1; and

WHEREAS, the Miami-Dade Tax Collector has requested extension of the tax roll in accordance with Section 197.323, Florida Statutes; and

WHEREAS, Section 197.323, Florida Statutes further provides that, for any parcel for which tax liability is subsequently altered as a result of the Value Adjustment Board hearing, the Tax Collector shall resolve the matter following the procedures used for correction of errors. Taxpayers whose tax liability was altered as a result of the Value Adjustment Board action shall have thirty (30) days from the mailing of a corrected tax notice to pay taxes with a four (4) percent discount. Thereafter, the regular discount periods shall be applicable. And for any parcel for which the tax liability is not altered by the Value Adjustment Board, no additional discount will be extended,

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

Section 1. The 2009 Real and Personal tax rolls shall be extended as soon as practically possible and prior to completion of the Value Adjustment Board hearings in order that 2009 tax bills may be mailed.

Section 2. For any parcel for which tax liability is subsequently altered as a result of the hearings, the Tax Collector shall resolve the matter following the procedures used for correction of errors in accordance with the above statute.

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:

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 15th day of September, 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