Memorandum

MIAMI-DADE COUNTY

Date: December 1, 2009

Agenda Item No. 12B1

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

From: George M. Burgess
County Manager

Subject: Annual Report on the 2009 Environmentally Endangered Lands Program Tax Deed Purchases

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Recommendation
Not Applicable

Scope
The Environmentally Endangered Lands (EEL) Program is countywide in nature. To date, the County, in partnership with the South Florida Water Management District, the State of Florida, and other funding partners, has acquired approximately 19,705 acres of environmentally endangered lands throughout Miami-Dade County.

Fiscal Impact/Funding Source
As of September 30, 2009, the balance of the EEL Trust Fund GF080 is $61,559,520 of which $27,893,874 is reserved for acquisition and $33,665,646 is reserved for management (Subfund 081, Project Numbers 081005, 081006, 081007 and 081008).

Track Record/Monitor
Not Applicable

Background
This Annual Report on the 2009 EEL Program Tax Deed Purchases is provided in accordance with the attached Resolution No. R-1300-07 as approved by the Board on December 4, 2007. The resolution authorized the EEL Program to bid on and purchase properties listed on the EEL Priority A Acquisition List that are being sold as tax deeds when the purchase price is equal to or less than either the appraised value or the tax assessed value. In order to pursue tax deed purchases, the EEL Program had to amend its contract with The Nature Conservancy (TNC). TNC acts as the County's land acquisition agent in the acquisition of conservation lands. A contract amendment, authorized by the BCC on March 3, 2009 under Resolution No. R-170-09, allowed TNC to assist in the acquisition of eligible properties being sold as tax deeds.

In accordance with the annual reporting requirements of R-1300-07, the following tax deed purchases have been made by the EEL Program to date during the 2009 calendar year:

Tax Deed	Folio	Acres	Purchase Price	Tax Assessed Value	Purchase Date
08-246	30-8810-000-0211	1.43	$1,252.30	$5,005	April 10, 2009
08-823	30-7924-001-0070	4.75	$10,100.00	$57,000	Oct. 8, 2009
08-812	30-7925-001-0310	6.55	$14,100.00	$45,800	Oct. 8, 2009

The EEL Program and TNC monitor properties available for auction through the Clerk of Courts website. Any subsequent tax deed acquisitions during 2009 will be included in the 2010 Annual Report.

Assistant County Manager

OFFICIAL FILE COPY
CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

Memorandum

MIAMI-DADE COUNTY

Date: December 4, 2007

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

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

From: George M. Burgess
County Manager

R-1300-07

Subject: Resolution Authorizing the Environmentally Endangered Lands (EEL) Program to Bid on and Purchase Tax Deeds for Real Properties on the EEL Priority A Acquisition List Where the Purchase Price is Equal to or Less Than Either the Appraised Value or the Tax Assessed Value

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Recommendation

It is recommended that the Board of County Commissioners approve the attached resolution which authorizes the Environmentally Endangered Lands (EEL) Program to bid on and to purchase tax deeds for properties that have been previously designated by the County Commission as Priority A properties on the EEL Acquisition List without further authorization by the Commission. The purchase price must be less than or equal to either the appraised value or the tax-assessed value of the property. Tax deeds purchased by the EEL Program will be reported annually to the County Commission.

Scope

This resolution is Countywide in scope.

Fiscal Impact/Funding Source

This resolution is expected to result in a savings in the purchase cost of any land in an EEL acquisition project that is auctioned for delinquent taxes. The cost of purchasing a tax deed will be paid from funds that are designated for EEL land purchases. At present, available funding sources that are authorized for EEL land acquisition include the EEL Acquisition Trust Fund and Building Better Communities Bond funds. Other dedicated funding sources, such as acquisition grants to the EEL Program, may also be used as they become available.

Track Record/Monitor

The Director of the Department of Environmental Resources Management (DERM) will monitor these EEL acquisitions and will report to the County Commission annually.

Background

This resolution is designed to allow the EEL Program to bid for tax deeds when the County Tax Collector calls a public auction of a property that is located within a designated EEL project area. The amount bid may not exceed the value of either the appraised value of the property or the tax assessed value of the property. By law and without exception, when a property is auctioned for delinquent taxes, the successful bidder must pay the Tax Collector within 24 hours of the auction. This resolution is necessary to allow the EEL Program to conclude the purchase within 24 hours without further approvals by the Commission.

Authority to Purchase Real Property. The authority to acquire real property rests solely with the County Commission. When the County purchases land from willing sellers, the Commission generally exercises this authority by authorizing the county staff to obtain an appraisal and to enter negotiations on a parcel of land, by approving the funding for the purchase of the parcel, and by approving the contract for the purchase of real property. With the EEL Program, the authority to appraise and negotiate has already been granted by the Commission and the funding source approved.

All properties on the EEL Priority A Acquisition List have been placed there by the County Commission in accordance with the procedures established for EEL in Chapter 24-50 of the County Code. In so doing, the Commission has authorized staff to obtain appraisals for these properties and to negotiate with willing sellers for the purchase.

Funding for properties on the EEL Acquisition List includes the EEL Acquisition Trust Fund and the Building Better Communities Bond funds. These funding sources have been specifically designated for EEL land purchases by referendum and Commission approval. Any future sources of funding, such as grants, that may become available for EEL land purchase, will have been approved by the County Commission.

The resolution limits the amount that may be paid for a property. The maximum bid is limited to the greater value of either the appraised value of the property or the tax assessed value established by the County Property Appraiser. EEL appraised values are obtained from independent appraisers in accordance with Florida Statute 125.355 and AO 8-1. All purchases of tax deeds completed under this resolution will be reported to the County Commission on an annual basis.

Tax Deed Auctions. Florida Statutes and State Administrative Rules prescribe in detail the requirements and process for counties to auction real property for past due taxes. In general, the Tax Collector may call a public auction for tax deed when taxes on a real property have gone unpaid for several years. In years prior to auctioning the property, tax certificates may have been sold at auction each year that the taxes have gone unpaid.

The minimum bid that the Tax Collector can accept for a property must cover the costs of past due taxes and any interest due to the holder of a tax certificate. Most often, the required minimum bid is less than the appraised value of the property.

In the event that there are no bids on the tax deed, the property escheats to the County. In the past, the EEL Program received property by escheatment. In more recent years, private interest in bidding for tax deeds has increased and fewer properties have escheated to the County. This resolution will afford the EEL Program the opportunity to competitively bid on these properties.

Assistant County Manager

MEMORANDUM

(Revised)

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

DATE: December 4, 2007

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

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

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. 8(D)(1)(E)

12-04-07

RESOLUTION NO. **R-1300-07**

RESOLUTION AUTHORIZING THE ENVIRONMENTALLY ENDANGERED LANDS (EEL) PROGRAM TO BID ON AND TO PURCHASE TAX DEEDS FOR REAL PROPERTIES WHICH ARE LISTED ON THE EEL PRIORITY A ACQUISITION LIST WHERE THE PURCHASE PRICE IS EQUAL TO OR LESS THAN EITHER THE APPRAISED VALUE OR THE TAX ASSESSED VALUE AND REQUIRING ANNUAL REPORTS OF TAX DEED PURCHASES TO THE BOARD OF COUNTY COMMISSIONERS

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference, and to fulfill the purposes of Chapter 24-50 of the Code of Miami-Dade County,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board hereby authorizes the Environmentally Endangered Lands Program to bid on and to purchase tax deeds for real properties which have been previously listed by the Board of County Commissioners on the Environmentally Endangered Lands Priority A Acquisition List in accordance with Chapter 24-50, where the purchase price of said deed is less than or equal to either the value established by an independent fee appraiser or the value established by the tax assessed value of the property and the title of the subject property has been reviewed in accordance with Administrative Order 8-1. Further, the EEL Program