

Memorandum



Date: April 20, 2010

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

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

From: George M. Burgess,
County Manager

A handwritten signature in black ink, appearing to read "Burgess", written over the printed name of George M. Burgess.

Subject: Selection of Newspaper for Publication of Delinquent Tangible Personal
and Real Property Tax Lists

Recommendation

It is recommended that the Board of County Commissioners approve the attached Resolution designating The Miami Times as the newspaper for publication of the 2010 lists of delinquent tangible personal property taxes, delinquent real property taxes and non-ad valorem assessments such as improvement liens and special assessments pertaining to the 2009 tax roll in accordance with §197.402, Florida Statutes (FS) and Rule 12D-13.036, Florida Administrative Code.

Scope

This action is countywide in scope.

Fiscal Impact/Funding Source

Approval of this resolution has no net fiscal impact to the County. The cost of the advertising delinquent property taxes is paid by the Tax Collector at the time of advertising and is recovered from the taxpayer at the time taxes are paid or from investors when tax certificates are sold.

Track Record/Monitor

The Tax Collector Division is mandated by Florida Statutes to advertise the names and amounts of delinquent property taxes in a newspaper of general circulation within forty-five (45) days of April 1st and for the tax certificate sale once each week for three weeks on or before June 1st.

Background

The rate of real and tangible personal property tax collection directly impacts the ability of local taxing authorities such as municipalities, the School Board and Miami-Dade County to deliver services. The collection of the 2009 real property and tangible personal property taxes began on November 1, 2009 and taxes become delinquent on April 1, 2010. Florida Statutes require the Tax Collector to issue warrants and to sell tax certificates to ensure the continued funding of essential governmental services provided by the various government taxing authorities authorized to levy and impose taxes. If taxes are not paid by May 31, 2010, tax certificates for real property taxes will be sold starting June 1, 2010 and tax warrants may be issued for tangible personal property at any time after delinquency.

FS Sub-§197.402(3) provides that the list of delinquent tangible personal property tax payers and the amount due by each, shall be published once within forty five (45) days of the taxes becoming delinquent and that the list for delinquent real property taxes shall be advertised once each week for three consecutive weeks prior to the Tax Certificate Sale. In addition, §18-14 of the Miami-Dade County Code, FS §197.363 and FS §197.3632 require the advertisement of delinquent non-ad valorem assessments and improvement liens collected on the tax bill in the same manner as delinquent real property taxes.

FS §50.011 requires the delinquent tangible personal property tax and delinquent real property tax advertisements be placed in a newspaper that is published at least once a week, contains at least twenty five percent (25%) of its words in English, is available for sale to the public and is generally available to the public for the publication of official or other notices. Newspapers that meet these statutory requirements were identified, invited to bid and are listed below:

- Miami Today
- Miami Daily Business Review
- New Times
- The Miami Herald
- The Miami Times

The Miami Daily Business Review, New Times, Miami Today and The Miami Times responded. The lowest responsive bidder for the project was The Miami Times whose bid is as follows:

Delinquent tangible personal property taxes	\$ 38,262.62
Delinquent real property taxes	<u>135,658.38</u>
TOTAL	\$ 173,921.00

The Miami Times has extensive experience in legal advertising and has been in publication for eighty-seven (87) years without missing a single publication date. The publication has been privately owned by the same family since its inception now in its third generation. Tax Collector Staff has provided test files to those publications new to submitting bids and is satisfied that The Miami Times has data processing capabilities that will provide efficient and reliable interfaces with the County data processing systems necessary to handle the advertisement. Tax Collector Staff has met informally with The Miami Times discussing timing of the data file transfer to the publication date in order to ensure its ability to successfully complete this undertaking. The cost of advertising delinquent real property taxes is recovered at the time the tax certificates are sold and are ultimately borne by the delinquent taxpayers.

In addition to required legal advertising the Tax Collector's Office will continue its public awareness efforts by placing courtesy ads in The Miami Herald, El Nuevo Herald, Diario De Las Americas, and Haiti En Marche. The Tax Collector's Office also takes full advantage of the County's Periodical Program in an attempt to capture further segments of the community that do not read the more circulated publications listed above. These courtesy advertisements are placed in March prior to the legally required advertisement in The Miami Times. The estimated cost of the additional courtesy advertising will cost the Tax Collector's Office approximately \$25,000 based on last year's expense.

The 311 Answer Center has been alerted to the Tax Collector's public awareness efforts and will be ready for the increased call volume. Answer Center Staff will be receiving refresher training on the delinquent tax process and Tax Collector staff will be onsite to provide technical support. The County's web portal as well as the Tax Collector's Webpage will be updated to provide the most up to date information including the published list of delinquent properties.

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Potential investors will be directed to the Tax Collector's auction website and will also have a direct buyers line and e-mail address to answer technical questions. In addition, Tax Collector representatives regularly speak at community and homeowner meetings as requested regarding the taxing process.



Assistant County Manager



MEMORANDUM

(Revised)

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

DATE: April 20, 2010

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

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

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

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Approved _____ Mayor

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4-20-10

Veto _____

Override _____

RESOLUTION NO. _____

RESOLUTION DESIGNATING THE MIAMI TIMES AS THE NEWSPAPER FOR PUBLICATION OF DELINQUENT TAX LISTS IN 2010 FOR 2009 TAX YEAR IN ACCORDANCE WITH FLORIDA STATUTES §197.402, AND FOR THE PUBLICATION OF DELINQUENT IMPROVEMENT LIENS AND SPECIAL ASSESSMENT LIENS PURSUANT TO SECTION 18-14(8) OF THE CODE OF MIAMI-DADE COUNTY, FLORIDA AND FLORIDA STATUTES §197.363 AND §197.3632

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference; and

WHEREAS, Florida Statutes (FS) §197.402, requires that the Tax Collector advertise the delinquent tangible personal property taxes once within forty-five (45) days of the taxes becoming delinquent and that the Tax Collector advertise delinquent real estate taxes once each week for three (3) weeks; and

WHEREAS, Section 18-14 of the Miami-Dade County Code and FS §197.363 and FS §197.3632 provide that delinquent improvement liens and special assessments shall be advertised in the same manner as delinquent real estate taxes; and

WHEREAS, FS §197.402 and Rule 12D-13.036, Florida Administrative Code, require the Board of County Commissioners to select a newspaper in which to advertise delinquent property taxes; and

WHEREAS, The Miami Times was the lowest bidder to respond to our invitation to advertise the year 2010 lists of the 2009 delinquent taxes and special assessments,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board approves and

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designates The Miami Times as the newspaper for the publication of delinquent tax lists for the tax year 2009 in accordance with the provisions of FS §197.402 and for the publication of delinquent improvement liens and special assessment liens pursuant to Section 18-14(8) of the Code of Miami-Dade County, Florida and FS §197.363 and FS §197.3632, such publications to be under the direction and supervision of the Miami-Dade County Tax Collector.

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 Gimenez | Sally A. Heyman |
| Barbara J. Jordan | Joe A. Martinez |
| Dorrin D. Rolle | Natacha Seijas |
| Katy Sorenson | Rebecca Sosa |
| Sen. Javier D. Souto | |

The Chairperson thereupon declared the resolution duly passed and adopted this 20th day of April, 2010. 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.

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