

Memorandum



Date: December 7, 2010

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

Agenda Item No. 15(A)(3)

From: Honorable Pedro J. Garcia, Property Appraiser

Subject: Resolution Waiving the Requirement of an Annual Reapplication for Assessment and Classification of Lands

RECOMMENDATION

It is recommended that the Board of County Commissioners (Board) waive the requirement for annual reapplication for the assessment and classification of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor or recreational or park purposes after initial application is made and granted.

SCOPE

The annual reapplication waiver of real property for assessment and classifications of lands will benefit eligible property owners countywide and shall apply to the 2011 assessment roll and the assessment roll of each year thereafter until rescinded by the Board.

FISCAL IMPACT/FUNDING SOURCE

There is no fiscal impact.

TRACK RECORD/MONITOR

Section 196.011(9)(b) of the Florida Statutes includes language affording a reasonable course of action for the Property Appraiser's Office (PAO) to recover deferred tax liability granted to real property dedicated in perpetuity for conservation purposes should this assessment or classification be improperly claimed under automatic renewal.

BACKGROUND

Pursuant to Section 193.501(8) of the Florida Statutes, a county may, upon the request of the Property Appraiser and by a majority vote of its governing body, waive the requirement that an annual reapplication be made, after an initial application is made and granted, for the assessment and classification of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor or recreational or park purposes when land development rights have been conveyed or conservation easements have been covenanted.

Therefore, it is recommended that the Board adopt the attached resolution waiving the requirement for annual reapplication for the assessment and classification of lands.



MEMORANDUM
(Revised)

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

DATE: December 7, 2010

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

SUBJECT: Agenda Item No. 15(A)(3)

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

Agenda Item No. 15(A)(3)

Veto _____

12-7-10

Override _____

RESOLUTION NO. _____

RESOLUTION WAIVING THE REQUIREMENT FOR AN ANNUAL APPLICATION FOR THE ASSESSMENT AND CLASSIFICATION OF LANDS SUBJECT TO A CONSERVATION EASEMENT, ENVIRONMENTALLY ENDANGERED LANDS, OR LANDS USED FOR OUTDOOR RECREATIONAL OR PARK PURPOSES WHEN LAND DEVELOPMENT RIGHTS HAVE BEEN CONVEYED OR CONSERVATION RESTRICTIONS HAVE BEEN COVENANTED

WHEREAS, pursuant to Section 193.501(8) of the Florida Statutes, a county may, upon the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual reapplication or statement be made for the assessment and classification of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor or recreational or park purposes when land development rights have been conveyed or conservation easements have been covenanted; and

WHEREAS, pursuant to Section 193.501(8) of the Florida Statutes, the Property Appraiser of Miami-Dade County has requested this Board to waive the requirement that an annual reapplication be required for the renewal of the assessment classification of the real property described herein; and

WHEREAS, pursuant to Section 193.501(8) of the Florida Statutes, the initial application for the land use classification of real property described herein must include a copy of the instrument by which the development right is conveyed or which establishes a covenant that sets forth the conservation purposes for which the land is used; and

WHEREAS, pursuant to Section 193.501(4), the owner of land receiving the benefit of the assessment classification provided in Section 193.501 and described herein, shall not use the

land in any manner not consistent with the development right voluntarily conveyed, or with the restrictions voluntarily imposed, or with the terms of the conservation easement and shall not change the use of the land from outdoor recreational or park purposes during the term of such conveyance or covenant without first obtaining a written instrument from the board or charitable corporation or trust in accordance with Section 193.501; and

WHEREAS, a person or entity that owns land classified and assessed pursuant to Section 193.501(9) of the Florida Statutes has an affirmative statutory obligation to promptly notify the property appraiser if the land becomes ineligible for the assessment and classification status previously granted ,

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

Section 1. This Board hereby approves and authorizes the Property Appraiser of Miami-Dade County to implement an automatic renewal procedure as to the assessment and classification of real property subject to a conservation easement, environmentally endangered lands, or lands used for outdoor or recreational or park purposes when land development rights have been conveyed or conservation easements have been covenanted in accordance with Section 193.501 of the Florida Statutes, as that section may be amended from time to time.

Section 2. Reapplication for assessment and classification of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor or recreational or park purposes when land development rights have been conveyed or conservation easements have been covenanted shall be required in the manner provided for in the Florida Statutes, including whenever the property is transferred, disposed of, or the use of said property changes.

Section 3. This resolution shall apply to the 2011 assessment roll and the assessment roll of each year thereafter until this resolution is rescinded by the Board of County Commissioners.

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 | Lynda Bell |
| Audrey M. Edmonson | Carlos A. Gimenez |
| Sally A. Heyman | Barbara J. Jordan |
| Joe A. Martinez | Jean Monestime |
| Natacha Seijas | Rebeca Sosa |
| Sen. Javier D. Souto | |

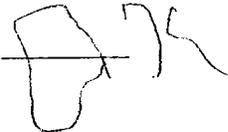
The Chairperson thereupon declared the resolution duly passed and adopted this 7th day of December, 2010. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

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.



James K. Kracht

