



MEMORANDUM

IMFR
Agenda Item No. 2(A)

TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

DATE: January 11, 2011

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

SUBJECT: Resolution directing the Mayor or designee in consultation with the Property Appraiser and Tax Collector to develop a better format for providing information on Trim and Property Tax Notices and to seek approval for such format from the Florida Department of Revenue

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Bruno A. Barreiro and Co-Sponsors Vice-Chairman Jose "Pepe" Diaz, and Commissioner Rebeca Sosa.



R. A. Cuevas, Jr.
County Attorney

RAC/cp



MEMORANDUM

(Revised)

TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

DATE: February 1, 2011

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

SUBJECT: Agenda Item No.

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
Veto _____
Override _____

Agenda Item No.
2-1-11

RESOLUTION NO. _____

RESOLUTION DIRECTING THE MAYOR OR DESIGNEE IN CONSULTATION WITH THE PROPERTY APPRAISER AND TAX COLLECTOR TO DEVELOP A BETTER FORMAT FOR PROVIDING INFORMATION ON TRIM AND PROPERTY TAX NOTICES AND TO SEEK APPROVAL FOR SUCH FORMAT FROM THE FLORIDA DEPARTMENT OF REVENUE

WHEREAS, Florida law requires county property appraisers annually to produce and mail to all property owners within the county a notice of proposed property taxes, also known as the Truth in Millage or TRIM notice; and

WHEREAS, Florida law also requires county tax collectors annually to produce and mail to all property owners a property tax notice once millage rates have been set; and

WHEREAS, the TRIM and property tax notices are both combined notices that, while sent out by the county's property appraiser and tax collector, include information for all taxing authorities within the county, including the Miami-Dade Public Schools, the applicable municipality, South Florida Water Management District, the Children's Trust and the Florida Inland Navigation District; and

WHEREAS, Florida law sets forth what information must be included on the TRIM and property tax notices, and provides that the Florida Department of Revenue (FDOR) must approve the form of the TRIM and property tax notices that each county uses; and

WHEREAS, property owners often find the TRIM and property tax notices to be complex and confusing; and

WHEREAS, some property owners mistakenly conclude that, because the county appraiser and collector send out these notices, the Board of County Commissioners is responsible for all of the property taxes included on the TRIM and property tax notices; and

WHEREAS, the school district frequently makes up the largest share of the property taxes listed on the TRIM and property tax notices; and

WHEREAS, the applicable municipality often makes up a large share of the property taxes listed on the TRIM and property tax notices; and

WHEREAS, the Board of County Commissioners has no role in setting the millage rates of either the school district or municipalities, which are set by the Florida Legislature and the local school board in the case of school districts, and the city commission in the case of municipalities; and

WHEREAS, TRIM and property tax notices need to be made easier for property owners to understand; and

WHEREAS, subject to approval by FDOR, TRIM and property tax notices can be made easier to understand by various means, including but not limited to using a separate page for each taxing authority, displaying logos and color schemes of each taxing authority, using different color shading for each taxing authority, and by using pie charts to show the portion of the property tax bill that goes to the school board, the county, the city and other taxing authorities,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board directs the Mayor or designee, in consultation with the Miami-Dade County Property Appraiser and Tax Collector, to:

Section 1. Research different options and develop better formats for providing information on TRIM and property tax notices, as well as attachments such as pie charts of all taxing authorities, that more clearly conveys to property owners the fact that, even though the notices are mailed out by the county's property appraiser and tax collector, the TRIM and property tax notices list the proposed or actual taxes of a number of different local taxing authorities that are not within the purview of the Board of County Commissioners.

Section 2. Present such format options to the Board for approval.

Section 3. Seek approval from the Florida Department of Revenue for revised formats that have been reviewed and approved by this Board.

Section 4. Provide progress reports to the Board every 90 days following the effective date of this resolution related to this resolution.

The Prime Sponsor of the foregoing resolution is Commissioner Bruno A. Barreiro and the Co-Sponsors are Commissioner Jose "Pepe" Diaz and Commissioner Rebeca Sosa. 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:

	Joe A. Martinez, Chairman
	Audrey M. Edmonson, Vice Chairwoman
Bruno A. Barreiro	Lynda Bell
Jose "Pepe" Diaz	Carlos A. Gimenez
Sally A. Heyman	Barbara J. Jordan
Jean Monestime	Dennis C. Moss
Natacha Seijas	Rebeca Sosa
Sen. Javier D. Souto	

The Chairperson thereupon declared the resolution duly passed and adopted this 20th day of January, 2011. 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.



Jess M. McCarty