**MEMORANDUM** 

Agenda Item No. 11(A)(1)

TO:

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

DATE:

March 1, 2011

FROM:

R. A. Cuevas, Jr.

County Attorney

**SUBJECT:** 

Resolution directing the Mayor or

designee to assist the Property Appraiser in developing a public information campaign to better inform County residents about the

TRIM Notice

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Bruno A. Barreiro, and Co-Sponsors Commissioner Jose "Pepe" Diaz, Vice Chairwoman Audrey M. Edmonson and Commissioner Carlos A. Gimenez

R. A. Cuevas, Jr. County Attorney

RAC/cp

March 1, 2011 Honorable Chairman Joe A. Martinez DATE: TO: and Members, Board of County Commissioners FROM: **SUBJECT:** Agenda Item No. 11(A)(1) County Attorney 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. 11(A)(1)
Veto		3-1-11
Override		
	RESOLUTION NO.	
		VOD OR DEGICNEE TO

RESOLUTION DIRECTING THE MAYOR OR DESIGNEE TO ASSIST THE PROPERTY APPRAISER IN DEVELOPING A PUBLIC INFORMATION CAMPAIGN TO BETTER INFORM COUNTY RESIDENTS ABOUT THE TRIM NOTICE

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, the TRIM notice is a combined notice that, while sent out by the county property appraiser, includes information for all taxing authorities within the county, including the Miami-Dade Public Schools, municipalities, the South Florida Water Management District, the Children's Trust and the Florida Inland Navigation District; and

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

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

WHEREAS, some property owners mistakenly conclude that because the county property appraiser sends out the TRIM notice, the Board of County Commissioners is responsible for all of the property taxes included on the TRIM notice; and

WHEREAS, the school district frequently makes up the largest share of property taxes listed on the TRIM notice, and the applicable municipality typically makes up a substantial part of the proposed property taxes listed on the TRIM notice; 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 a municipality; and

WHEREAS, a public information campaign could be useful in helping in educating County residents about the TRIM notice; and

WHEREAS, such a public information campaign might include, but not be limited to programming on Miami-Dade TV, newspaper advertisements, community meetings, enhanced internet information for each parcel explaining the TRIM notice and the different proposed taxes and 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 to assist the property appraiser in developing a public information campaign to better inform county residents about the TRIM notice and the different proposed taxes and taxing authorities that might include, but not be limited to programming on Miami-Dade TV, newspaper advertisements, community meetings, and enhanced internet information for each parcel.

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The Prime Sponsor of the foregoing resolution is Commissioner Bruno A. Barreiro, and the Co-Sponsors are Commissioner Jose "Pepe" Diaz, Vice Chairwoman Audrey M. Edmonson and Commissioner Carlos A. Gimenez. 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
Sally A. Heyman
Jean Monestime
Natacha Seijas

Carlos A. Gimenez
Barbara J. Jordan
Dennis C. Moss
Rebeca Sosa

Sen. Javier D. Souto

The Chairperson thereupon declared the resolution duly passed and adopted this 1<sup>st</sup> day of March, 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.

MML

Jess M. McCarty