



MEMORANDUM

Agenda Item No. 11(A)(2)

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 in consultation with the Tax
Collector to develop a better format
for providing information on the
property tax bill 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 Commissioner Lynda Bell, Commissioner Jose "Pepe" Diaz, Vice Chairwoman Audrey M. Edmonson, Commissioner Carlos A. Gimenez and Commissioner Rebeca Sosa.



R. A. Cuevas, Jr.
County Attorney

RAC/cp

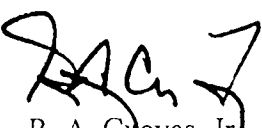


MEMORANDUM

(Revised)

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

DATE: March 1, 2011

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SUBJECT: Agenda Item No. 11(A)(2)

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)(2)

Veto _____

3-1-11

Override _____

RESOLUTION NO. _____

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

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

WHEREAS, the property tax bill is a combined bill that, while sent out by the county's tax collector, includes 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 property tax bill, and provides that the Florida Department of Revenue (FDOR) must approve the form of the property tax bill that each county uses; and

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

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

WHEREAS, the school district frequently makes up the largest share of property taxes listed on the property tax bill, and the applicable municipality typically makes up a substantial part of the property taxes listed on the property tax bill; 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, the property tax bill needs to be made easier for property owners to understand; and

WHEREAS, subject to approval by FDOR, the property tax bill 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:

Section 1. Directs the Mayor or designee, in consultation with the Miami-Dade County Tax Collector, to research different options and develop better formats for providing information on the property tax bill, as well as attachments such as pie charts of all taxing authorities, that more clearly convey to property owners the fact that, even though the property tax bill is mailed out by the county tax collector, the property tax bill lists the taxes of a number of different local taxing authorities that are not within the purview of the Board of County Commissioners.

Section 2. Directs the Mayor or designee, in consultation with the Miami-Dade County Tax Collector, to present such format options to the Board for approval.

Section 3. Requests the Miami-Dade County Tax Collector to seek approval from the Florida Department of Revenue for a revised format for the property tax bill that has been reviewed and approved by this Board.

Section 4. Directs the Mayor or designee to provide progress reports to the Board related to this resolution every 90 days following the effective date of this resolution.

The Prime Sponsor of the foregoing resolution is Commissioner Bruno A. Barreiro, and the Co-Sponsors are Commissioner Lynda Bell, Commissioner Jose "Pepe" Diaz, Vice Chairwoman Audrey M. Edmonson, Commissioner Carlos A. Gimenez 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 1st 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.



Jess M. McCarty

**MIAMI-DADE COUNTY
BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**



Legislative Notes

Agenda Item: 11(A)2

File Number: 110052

Committee(s) of Reference: Board of County Commissioners

Date of Analysis: February 4, 2011

Type of Item: Resolution Directing Mayor In Consultation with the Tax Collector to Develop a Better Format for Providing Information on the Property Tax Bill

Sponsor: Bruno A. Barreiro, Prime Sponsor
Jose "Pepe" Diaz, Co-Sponsor
Rebeca Sosa, Co-Sponsor
Audrey M. Edmonson, Co-Sponsor
Carlos A. Gimenez, Co-Sponsor
Lynda Bell, Co-Sponsor

Summary

This resolution directs the Mayor, in consultation with the Miami-Dade County Tax Collector, to do the following:

- research different options and develop better formats for providing information on the property tax bill, as well as attachments such as pie charts of all taxing authorities, that more clearly convey to property owners that the property tax bill lists the taxes of a number of different local taxing authorities that are not within the purview of Board of County Commissioners;
- to present format options to the Board for approval;
- tax collector must seek approval from the Florida Department of Revenue for a revised format for the property tax bill that has been reviewed and approved by the Board; and
- Mayor must provide progress reports to the Board related to this resolution every 90 days following the effective date

Additional Information

The Office of Commission Auditor conducted a survey of the top five (5) U.S Counties based on July 1, 2009 population estimates, to examine how each presents the property tax bill (or tax notice) to all property owners. The top five (5) U.S Counties surveyed include the following: Los Angeles County, CA.; Cook County, IL.; Maricopa County, AZ.; San Diego County, CA.; and Orange County, CA.

6

The survey considered how each County government presented its property tax bill information to its property owners while taking into consideration the format recommendations provided in the proposed resolution to include: pie charts of all taxing authorities, separate page for each taxing district and displaying logos and color schemes and color shading of each taxing authority.

Of the Counties surveyed, the San Diego County Tax Bill is the only one that incorporates some of the formats in the proposed resolution.

The San Diego Tax County Tax Bill includes the following:

- Displaying color schemes of each taxing authority;
- Using different color shading for each taxing authority; and
- Use of pie charts to show the portion of the property tax bill that goes into each taxing district.

Prepared by: Mia B. Marin.

A handwritten signature in black ink, appearing to be a stylized 'M' or 'B'.