

MEMORANDUM

Agenda Item No. 11(A)(12)

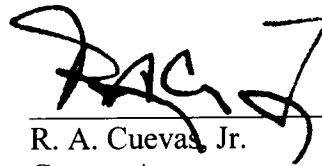
TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

DATE: April 4, 2011

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

SUBJECT: Resolution urging the
Florida Legislature to adopt
legislation overseeing tax
agents who represent
taxpayers before the Value
Adjustment Board

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Lynda Bell.



R. A. Cuevas, Jr.
County Attorney

RAC/jls



MEMORANDUM

(Revised)

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

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SUBJECT: Agenda Item No. 11(A)(12)

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
Veto _____
Override _____

Agenda Item No. 11 (A) (12)
4-4-11

RESOLUTION NO. _____

RESOLUTION URGING THE FLORIDA LEGISLATURE TO
ADOPT LEGISLATION OVERSEEING TAX AGENTS WHO
REPRESENT TAXPAYERS BEFORE THE VALUE
ADJUSTMENT BOARD

WHEREAS, tax agents regularly file petitions with and appear before the Value Adjustment Board representing individual property owners who are contesting their tax assessments; and

WHEREAS, said agents are not overseen or supervised by the State of Florida with respect to their conduct, qualifications, professionalism or fees charged to unsuspecting taxpayers; and

WHEREAS, in 2009 in Miami-Dade County a tax representative filed petitions for more than 600 property owners, collecting an up-front fee of \$99, and then failed to appear at a single VAB hearing; and

WHEREAS, these more than 600 taxpayers were forced to have their petitions for hearings rescheduled before the Miami-Dade County Value Adjustment Board consuming resources of the County; and

WHEREAS, these taxpayers lost more than \$600,000 in up-front fees paid to this agent; and

WHEREAS, the complexity of property valuation should require appropriate monetary licensure or regulation by the State of Florida; and

WHEREAS, the downturn in our economy has increased the number of taxpayers who seek relief from the Value Adjustment Board and losing money to unscrupulous agents causes additional economic hardship to those already struggling to make ends meet,

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

Section 1. Urges the Florida Legislature to adopt legislation overseeing or supervising tax agents who represent property owners for a fee before the Value Adjustment Board.

Section 2. Directs the Clerk of the Board to transmit certified copies of the resolution to the Governor, Senate President, House Speaker, the Chair and Members of the Miami-Dade State Legislative Delegation and the Secretary of the Florida Department of Transportation.

Section 3. Directs the County's state lobbyists to advocate for the legislation and action set forth in Section 1 above, and authorizes and directs that the 2011 and 2012 state legislative packages be amended to include this item.

The Prime Sponsor of the foregoing resolution is Commissioner Lynda Bell. 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
Rebeca Sosa	Sen. Javier D. Souto

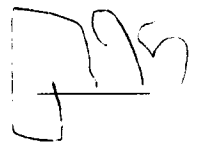
The Chairperson thereupon declared the resolution duly passed and adopted this 4th day of April, 2011. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

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.



James K. Kracht