



MEMORANDUM

Agenda Item No. 11(A)(7)

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

DATE: June 7, 2011

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

SUBJECT: Resolution declaring one 1999 Dodge
van surplus and authorizing its
donation to New Covenant
Presbyterian Church

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Vice Chairwoman Audrey M. Edmonson.

R. A. Cuevas, Jr.
County Attorney

RAC/cp



MEMORANDUM

(Revised)

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

DATE: June 7, 2011

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

SUBJECT: Agenda Item No. 11(A)(7)

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) (7)
6-7-11

RESOLUTION NO. _____

RESOLUTION DECLARING ONE 1999 DODGE VAN
SURPLUS AND AUTHORIZING ITS DONATION TO NEW
COVENANT PRESBYTERIAN CHURCH

WHEREAS, the vehicle described below is owned by Miami-Dade County; and

WHEREAS, the vehicle is obsolete, and its continued usage by Miami-Dade County is uneconomical and inefficient and the vehicle serves no useful purpose; and

WHEREAS, New Covenant Presbyterian Church, (the “Donee”) desires to use the vehicle only within Miami-Dade County to enhance its ability to provide services to its constituents; and

WHEREAS, the Donee is a private not-for-profit organization as defined in Section 273.01 (3) of the Florida Statutes, and is exempt from Federal Income Taxation by virtue of Section 501 of the Internal Revenue Code; and

WHEREAS, the Donee is an eligible community-based organization, as defined in Section 2-11.2.1 of the Code of Miami-Dade County; and

WHEREAS, Miami-Dade County General Services Administration has complied with the requirements of Section 2-11.2.1, by offering the vehicle to other Miami-Dade County Agencies, none of which accepted the vehicle; and

WHEREAS, the vehicle is eligible for donation under Section 274.05 of the Florida Statutes, and Section 2-11.2.1 of the Code of Miami-Dade County,

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

Section 1. This Board declares the following vehicle, with the listed residual value and other characteristics, to be surplus pursuant to Section 274.05 of the Florida Statutes, and Section 2-11.2.1 of the Code of Miami-Dade County:

<u>Item</u>	<u>I.D. No.</u>	<u>Condition</u>	<u>Mileage</u>	<u>Est. Value</u>
DC#22637	1999 Dodge Van 2B5WB35Y0XK564270	Fair	65,160	\$4,210

Section 2. This Board authorizes donation of the vehicle to the Donee. The Donee shall take possession of the vehicle within sixty (60) days of the effective date of this resolution and shall be responsible for any and all costs of transferring the vehicle. The County Mayor or designee shall and is hereby directed to take any and all actions necessary to effectuate the intent of this resolution.

Section 3. If, for any reason, the Donee fails to take possession of the vehicle within sixty (60) days of the effective date of this resolution, then this resolution shall be null and void, and the ownership rights to the vehicle shall revert back to the County.

The Prime Sponsor of the foregoing resolution is Vice Chairwoman Audrey M.

Edmonson. 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 |
| Esteban L. Bovo, Jr. | Jose "Pepe" Diaz |
| Sally A. Heyman | Barbara J. Jordan |
| Jean Monestime | Dennis C. Moss |
| Rebeca Sosa | Sen. Javier D. Souto |
| Xavier L. Suarez | |

The Chairperson thereupon declared the resolution duly passed and adopted this 7th day of June, 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.

GKS

Gerald K. Sanchez

5

MIAMI-DADE COUNTY
SURPLUS PROPERTY ALLOCATION APPLICATION

COUNTY SURPLUS PROPERTY ALLOCATIONS REQUESTED THROUGH THIS PROCESS ARE NOT EFFECTIVE UNTIL APPROVED BY ACTION OF THE BOARD OF COUNTY COMMISSIONERS PURSUANT TO THE MIAMI-DADE COUNTY HOME RULE CHARTER

Please complete the following form and submit completed form along with requested materials, if applicable, to:

General Services Administration-Fixed Assets Manager
2225 N. W. 72 Ave
Miami, FL 33122

Phone: (305) 592-3752
Fax: (305) 592-3616

1. Full legal name of the requesting organization: New Covenant Presbyterian Church

2. Applicant Status: (Select one of the choices below)

- Not-For-Profit or Tax Exempt Local Government or Public Entity
 For-Profit
 Other (specify): _____

**If Not-For-Profit or Tax Exempt, please attach a copy of Internal Revenue Service 501C3 certification.

3. Name and contact information for single point of contact (address, phone, fax, e-mail address, etc.): ^(E-mail) news@pc@ah.net
CLaudia Gray (Clerk of Session) or Mission Chairperson 4300 NW 12th AVE, 33127
Ph-305-633-1854 or Gerri Owens 305-751-7361

4. Specify the surplus property requested (quantify, if applicable): ONE VAN (15 or 17 pass.)

5. Specify the purpose for which the surplus property will be used: Community Mission (outreach) program
Activities such as pick up and distribute materials for community
hurricane awareness, Annual Community Health Fair, Transport disabled
seniors, volunteers (Boy Scouts, Girl Scouts for special events
such as to prepare and serve food at the Partnership for Homeless
MLK Annual event and etc

I hereby certify that all the statements made in this application are true and correct.

Reverend Constance Bright, Stated Supply Pastor

Signature of Authorized Representative

Claudia B Gray, Clerk of Session

Date

March 23, 2011

4

THE PRESBYTERY OF TROPICAL FLORIDA

The Presbytery Center

440 East Sample Road • Suite 208 • Pompano Beach, Florida 33064
954.785.2220 • 800.940.9511 • Fax: 954.785.1983

Ms. Amalie Ash
Presbytery Administrator

The Rev. Michel Yonts
Interim Stated Clerk

July 7, 2010

Florida Department of Revenue
Post Office Box 6480
Tallahassee, FL 32314-6483

File Number: 301252448

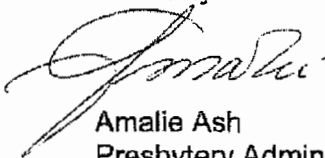
To Whom It May Concern:

Please be advised that New Covenant Presbyterian Church, 4300 NW 12th Avenue, Miami, FL 33127, is a member church of the Presbytery of Tropical Florida. As such New Covenant Presbyterian Church is entitled to Federal Tax Exemption as granted to the Presbytery of Tropical Florida (and its member churches) and confirmed in the letter of May 13, 2002, from the General Assembly of the Presbyterian Church (USA).

The Presbyterian Church (USA), its synods, presbyteries, and churches are exempt from Federal Income Tax as nonprofit religious organizations under section 501(c)(3) of the Internal Revenue Code.

I hope this letter will serve as the current documentation you requested in your letter to the church dated June 16, 2010.

Sincerely



Amalie Ash
Presbytery Administrator

7



LEGAL/RISK MANAGEMENT SERVICES

PRESBYTERIAN CHURCH (USA)

GENERAL ASSEMBLY COUNCIL

May 13, 2002

Presbytery of Tropical Florida
440 East Sample Road Ste 208
Pompano Beach, Florida 33064

RE: TAX EXEMPTION

TO WHOM IT MAY CONCERN:

This letter should serve to confirm that we have verified through the records of the Presbyterian Church (U.S.A.) that the Presbytery of Tropical Florida located in Pompano Beach, Florida, is in good standing and is entitled to the Federal tax exemption granted to the Presbyterian Church (U.S.A.) by the letter ruling attached hereto.

The letters attached are the most up-to-date letters we have and they all refer to the letter dated 1964 which states that the Presbyterian Church (U.S.A.), its synods, presbyteries, and churches are exempt from federal income tax as nonprofit religious organizations under section 501(c)(3) of the Internal Revenue Code.

If you need any other information or have any questions, please feel free to contact me directly at the number listed below.

Sincerely,

Brenda Smithers
Sr. Legal Assistant

cc: Eric J. Graninger, General Counsel

Enclosures

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

Date: OCT 22 1984

George W. McKeag, Esq.
c/o Morgan, Lewis and Bockius
2000 One Logan Square
Philadelphia, PA 19103

Person to Contact:
Mrs. E. Casa
Contact Telephone Number:
(212) 330-7411

Re: 23-6393377

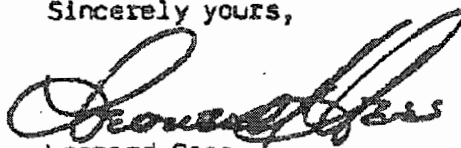
Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Presbyterian Church (U.S.A.).

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,



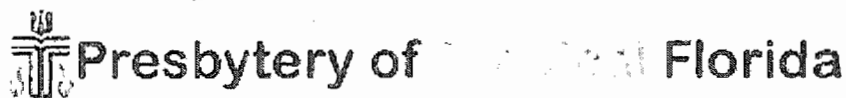
Leonard Gass
District Disclosure Officer

Name of Organization: Presbyterian Church (U.S.A.)

Date of Exemption Letter: January, 1964

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code Section.

Foundation Classification (If Applicable): Not a private foundation as you are an organization described in section 509(a)(1) of the Internal Revenue Code.



[Home](#) [Contact Us](#) [Churches](#) [Committees](#) [Publications/Forms](#) [Events/Other Information](#)

[Churches](#) | [Spotlight](#) | [Google Map Directions](#)

[Churches Alphabetical](#) [Region 1](#) [Region 2](#) [Region 3](#)

CHURCHES

(Alphabetical)

- | | |
|---|---|
| All Nations - North Miami Beach | Gardens - Palm Beach Gardens |
| All Villages - St. Lucie West | Glades - Boca Raton |
| Alta Vista - North Miami | Goodwill - Ft. Pierce |
| Ascension Peace - Lauderhill | Grace Community - Boca Raton |
| Calvary - Coconut Creek | Grace - Lantana |
| Central - Miami | Indian River - Ft. Pierce |
| Community - Clewiston | Kirk of the Keys - Marathon |
| Community - Deerfield Beach | Korean - Ft. Lauderdale |
| Community - Hobe Sound | Korean - Palm Beach |
| Community - Lauderdale By The Sea | Lakeside - West Palm Beach |
| El Cordero - Miami | Memorial - West Palm Beach |
| Faith - Palm Springs | Miami Shores - Miami Shores |
| Faith - Pembroke Pines | Myrtle Grove - Miami |
| First - Boynton Beach | New Covenant - Miami |
| First - Delray Beach | New Life - Miami |
| First - Ft. Lauderdale | Palm City - Palm City |
| First - Hollywood | Palms West - Royal Palm Beach |
| First - Lake Worth | Palmetto - Miami |
| First - Miami | Pan Americana - Miami |
| First - Miami Springs | Peace - Stuart |



LEGAL/RISK MANAGEMENT SERVICES

PRESBYTERIAN CHURCH (USA)

GENERAL ASSEMBLY COUNCIL

May 13, 2002

Presbytery of Tropical Florida
440 East Sample Road Ste 208
Pompano Beach, Florida 33064

RE: TAX EXEMPTION

TO WHOM IT MAY CONCERN:

This letter should serve to confirm that we have verified through the records of the Presbyterian Church (U.S.A.) that the Presbytery of Tropical Florida located in Pompano Beach, Florida, is in good standing and is entitled to the Federal tax exemption granted to the Presbyterian Church (U.S.A.) by the letter ruling attached hereto.

The letters attached are the most up-to-date letters we have and they all refer to the letter dated 1964 which states that the Presbyterian Church (U.S.A.), its synods, presbyteries, and churches are exempt from federal income tax as nonprofit religious organizations under section 501(c)(3) of the Internal Revenue Code.

If you need any other information or have any questions, please feel free to contact me directly at the number listed below.

Sincerely,

A handwritten signature in cursive script that reads "Brenda Smithers".

Brenda Smithers
Sr. Legal Assistant

cc: Eric J. Graninger, General Counsel

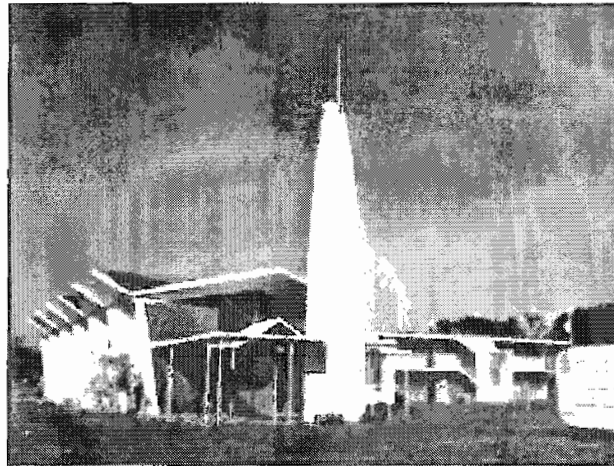
Enclosures

[Home](#) [Contact Us](#) [Churches](#) [Committees](#) [Publications/Forms](#) [Events/Other Information](#)

[Committees and Chair Contacts](#) | [Committee Calendar](#)

[Church Information](#) **[Spotlight](#)**

NEW COVENANT - MIAMI



New Covenant - Miami
4300 N. W. 12th Avenue
Miami, FL 33127
305-633-1854
305-633-3940 (fax)
Email: constancebright39@yahoo.com



[Map and Directions](#)

Pastor
Rev. Connie Bright - Stated Supply

Services
Sunday School: 9.45
Worship: 11.00

[Photo Album](#)

12

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 1628, GPO Brooklyn, N.Y. 11202

Date: OCT 22 1984

* George W. McKeag, Esq.
c/o Morgan, Lewis and Bockius
2000 One Logan Square
Philadelphia, PA 19103

Person to Contact:
Mrs. E. Casa
Contact Telephone Number:
(212) 330-7411

Re: 23-6393377

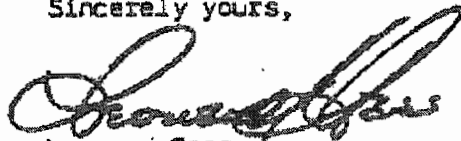
Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Presbyterian Church (U.S.A.).

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,



Leonard Gass
District Disclosure Officer

Name of Organization: Presbyterian Church (U.S.A.)

Date of Exemption Letter: January, 1964

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code Section.

Foundation Classification (If Applicable): Not a private foundation as you are an organization described in section 509(a)(1) of the Internal Revenue Code.

Internal Revenue Service
District Director

Department of the Treasury

Date: JUN 07 1964

▷ Presbyterian Church(U.S.A.)
475 Riverside Drive
ROOM 1201
New York, N.Y. 10115

RE: 23-6393377
GEN 1617

Date of Exemption: January, 1964
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



District Director

<u>Item Changed</u>	<u>From</u>	<u>To</u>
Name & Address	The United States Presbyterian Church in the United States of America Chatsworth, Illinois	Presbyterian Church (U.S.A.) 475 Riverside Drive Room 1201 New York, N.Y. 10115

36 Tillary St., Brooklyn, N.Y. 11201

Letter 976 (DO) (7-77)

14

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

October 6, 1970

T:MS:EO

United Presbyterian Church In The
United States Of America
510 Witherspoon Building
Philadelphia, Pennsylvania 19106



OCT 12 1970

Gentlemen:

In accordance with the notifications you recently submitted, you and the organizations you operate, supervise, or control (and which are covered by your notifications) have been classified as organizations that are not private foundations as defined in section 509(a) of the Internal Revenue Code.

This classification is based on the assumption that operations will continue in the manner that constitutes the basis for such classification. Any changes in purposes, character, or method of operation must be reported to us so we may consider the effect on status.

Sincerely yours,

J. A. Boles
Chief, Rulings Section
Exempt Organizations Branch

The United Presbyterian
Church in the United
States of America

You and your synods, presbyteries and churches are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been, filed as provided in that Act. Inquiries about the waiver of exemption certificate should be addressed to your District Director. You and your synods, presbyteries and churches are not liable for the tax imposed under the Federal Unemployment Tax Act.

For next year and each succeeding year thereafter, please send us the following information annually not later than forty-five days after the close of your annual accounting periods:

1. Lists, arranged in alphabetical or numerical order, showing the names and mailing addresses of (a) your new subordinate units and (b) those which have ceased to exist or have changed their names or mailing addresses. One copy of the list should be furnished for use of this office and one additional copy for the use of each District Director in whose district one or more of your subordinate units are located. Directories may be furnished in lieu of the lists referred to above if a directory is published.

2. A statement, signed by one of your principal officers, stating whether or not the information upon which your original group ruling is based is applicable in all respects to your new subordinate units.

3. A statement, if at the close of the year, there were no changes in your roster.

4. A statement of any changes in the character, purposes or method of operation of your organization or those of any of your subordinate units.



1964 FEB 4 AM 9:09
U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

JAN 31 1964

IN REPLY REFER TO
T:R:EO:1
JGD

The United Presbyterian Church in the
United States of America
Office of the General Assembly
510 Witherspoon Building
Philadelphia 7, Pennsylvania

Gentlemen:

Your application for a group ruling, holding you and your subordinate units exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, has been considered.

Based on the information submitted, it is held that you and your synods, presbyteries and churches whose names appear on pages 542 through 620 inclusive, of the May 1963 edition of part III of the minutes of your general assembly are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954 as it is shown that you and your subordinate units are organized and operated exclusively for religious purposes.

You and your synods, presbyteries and churches are not required to file Federal income tax returns so long as a tax exempt status is maintained.

It will not be necessary for you and your synods, presbyteries and churches to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as the specific exceptions contained in section 6033(a) of the Code are applicable.

Contributions made to you and your synods, presbyteries and churches are deductible by the donors as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts, to or for the use of you and your synods, presbyteries and churches are deductible for Federal estate and gift tax purposes as provided by sections 2055, 2106 and 2522 of the Code.

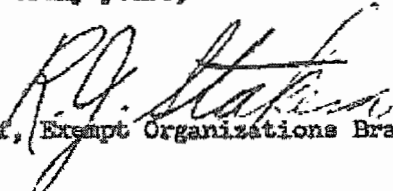
The United Presbyterian
Church in the United
States of America

5. Duplicate copies of any amendments to the
charters or bylaws of your organization or
those of any of your subordinate units.

This ruling is not applicable to any of your subordinate units
organized and operated in a foreign country.

The District Director in Philadelphia is being advised of
this action.

Very truly yours,


acting Chief, Exempt Organizations Branch



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 04/05
07/13/10

85-8012589465C-9	04/30/2010	04/30/2015	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

NEW COVENANT PRESBYTERIAN CHURCH INC
4300 NW 12TH AVE
MIAMI FL 33127-2540

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.