



**MEMORANDUM**

Agenda Item No. 11(A)(14)

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

**DATE:** May 1, 2012

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

**SUBJECT:** Resolution declaring one 2001 Blue  
Bird Bus surplus and authorizing its  
donation to My Backyard, Inc.

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Esteban L. Bovo, Jr.

A handwritten signature in black ink, appearing to read "RAC", is written over a horizontal line.

R. A. Cuevas, Jr.  
County Attorney

RAC/cp

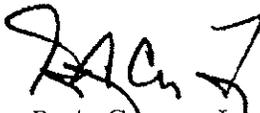


# MEMORANDUM

(Revised)

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

**DATE:** May 1, 2012

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

**SUBJECT:** Agenda Item No. 11(A) (14)

**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) (14)  
5-1-12

RESOLUTION NO. \_\_\_\_\_

RESOLUTION DECLARING ONE 2001 BLUE BIRD BUS  
SURPLUS AND AUTHORIZING ITS DONATION TO MY  
BACKYARD, INC.

**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**WHEREAS**, the vehicle is obsolete, and its continued usage by Miami-Dade County is uneconomical and inefficient and the vehicle serves no useful purpose; and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**, My Backyard, Inc., (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 Internal Services Department 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#8-0381 2001 Blue Bird Bus	1BAGBCPA21F200217	Fair	225,127	\$4,500

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 Commissioner Esteban L. Bovo, Jr. 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 1<sup>st</sup> day of May, 2012. 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

**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:

Internal Services Department-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: My Backyard, Inc. \_\_\_\_\_

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

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

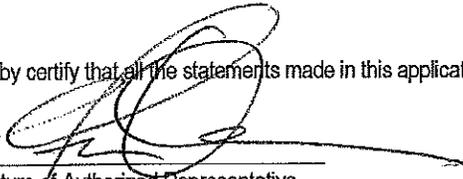
\*\*If Not-For-Profit or Tax Exempt, please attach a copy of Internal Revenue Service 501C3 certification.

3. Name and contact information for single point of contact (address, phone, fax, e-mail address, etc.) Mireya Medina, My Backyard After School Program 15650 Miami Lakeway North, Miami Lakes, FL 33014, 305-823-4340P, 305-815-4421C, 305-362-7359F, mybackyard2011@yahoo.com

4. Specify the surplus property requested (quantify, if applicable): \_\_\_\_\_ Bus \_\_\_\_\_  
\_\_\_\_\_

5. Specify the purpose for which the surplus property will be used: Property will be used for transportation for the My Backyard After School and Summer Camp Program. My Backyard is an after-School program for students ranging from age 8 to 14. My Backyard offers quality care at a low cost in a safe and secure environment where students are supervised by a dedicated and qualified staff.

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

  
\_\_\_\_\_  
Signature of Authorized Representative

3/16/2012  
\_\_\_\_\_  
Date

**MAY 27 2003**

**INTERNAL REVENUE SERVICE**  
P.O. BOX 2508  
CINCINNATI, OH 45201

**DEPARTMENT OF THE TREASURY**

Date:

**MAY 22 2003**

My Backyard, Inc.  
15650 Miami Lakeway North  
Miami Lakes, FL 33014

Employer Identification Number:

74-3036348

DLN:

17053338034002

Contact Person:

Linda Daniels ID# 75096

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(1)

Advance Ruling Period Begins:

April 5, 2002

Advance Ruling Ends:

December 31, 2006

Addendum Applies:

No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributions may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

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Letter 1045 (DO/CG)

**My Backyard, Inc.**

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return. Because you will be treated as a public charity for return filing purposes during your entire advance ruling period, you should file Form 990 for each year in your advance ruling period that you exceed the \$25,000 filing threshold even if your sources of support do not satisfy the public support test specified in the heading of this letter.

If a return is required, it must be filed by the 15<sup>th</sup> day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your

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My Backyard, Inc.

gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,00 shall not exceed \$50,000. This penalty may also be charged if a return is not complete. So be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your exemption application, any supporting documents and this exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copies materials. The law does not require you to provide copies of public inspection documents that are made widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner  
Director Exempt Organizations  
Ruling and Agreements

Enclosure(s):  
Form 872-C

Letter 1045 (DO/CG)

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may 06 03 03:28p Susan Raoneo  
03/06/2003 11:22 FAX 3125683912 IRS

305-362-7359

P.2

<b>Form 872-C</b> Rev. September 1996 Department of the Treasury Internal Revenue Service	<b>Consent Fixing Period of Limitation Upon          Assessment of Tax Under Section 4940 of the          Internal Revenue Code</b>  (See instructions on reverse side.)	OMB No. 1545-0050  To be used with Form 1023. Submit in duplicate.
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Under section 6501(e)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an advance ruling period.

*My Backyard, Inc.*  
 15650 Miami Lakesway North  
 Miami Lakes, FL 33014  
(Number, street, city or town, state, and ZIP code)

and the  
 District Director of  
 Internal Revenue, or  
 Assistant  
 Commissioner  
 (Employee Plans and  
 Exempt Organizations)

consent and agree that the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of those years is sent to the organization before the period expires, the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 90 days.

Ending date of first tax year December 31, 2002  
(month, day, and year)

Name of organization (as shown in organizing document) <i>My Backyard, Inc.</i>	Date <i>MAY 6 2003</i>
Officer or trustee having authority to sign Signature <i>Mary Maguire</i>	Type or print name and title <i>The Rev. Mary Maguire</i>
For IRS use only District Director or Assistant Commissioner (Employee Plans and Exempt Organizations) <i>[Signature]</i>	Date <b>MAY 06 2003</b>
By <i>[Signature]</i> For Preparation of Form 1023, see instructions. Dorothy Streibing-Richardson Manager, EPAEO:EO:7201	Cat. No. 154500