



## MEMORANDUM

Agenda Item No. 15(A)(1)

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TO: Honorable Chairwoman Rebeca Sosa, and  
Members, Board of County Commissioners

DATE: September 3, 2014

FROM: Honorable Harvey Ruvim, Clerk  
Circuit and County Courts

SUBJECT: Resolution directing the Mayor or Mayor's  
designee to provide the Miami-Dade County  
Property Appraiser a copy of all leases and  
operating agreements involving County-owned  
property

Christopher Agrippa, Director  
Clerk of the Board Division

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

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Ordinance 08-62 adopted by the Miami-Dade County Board of County Commissioners provides that the Property Appraiser may submit resolutions, ordinances, or reports related to his duties to the Clerk of the Board Division for placement on the next available agenda of the Miami-Dade County Board of County Commissioners.

Attached for placement on the September 3, 2014, Board of County Commissioners' agenda, is a proposed resolution submitted by the Property Appraiser directing the Mayor or Mayor's designee to provide the Miami-Dade County Property Appraiser a copy of all leases and operating agreements involving County-owned property.

CA/fed  
Attachment



# MEMORANDUM

(Revised)

**TO:** Honorable Chairwoman Rebeca Sosa  
and Members, Board of County Commissioners

**DATE:** September 3, 2014

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

**SUBJECT:** Agenda Item No. 15(A)(1)

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 Mayor'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. 15(A)(1)  
9-3-14

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

RESOLUTION DIRECTING THE MAYOR OR MAYOR'S  
DESIGNEE TO PROVIDE THE MIAMI-DADE COUNTY  
PROPERTY APPRAISER A COPY OF ALL LEASES AND  
OPERATING AGREEMENTS INVOLVING COUNTY-OWNED  
PROPERTY

**WHEREAS**, County-owned property is ordinarily immune from ad valorem taxation;  
and

**WHEREAS**, despite this immunity, the Florida Supreme Court has recently ruled that a  
tenant and/or operator of County-owned property may, under certain circumstances, be deemed  
to be the equitable owner of the leased property, and thus subject to ad valorem taxes; and

**WHEREAS**, tenants who lease County-owned property for no consideration may also be  
subject to ad valorem taxation of their leasehold interests; and

**WHEREAS**, because leases and operating agreements are not recorded in the public  
records, the Property Appraiser's Office is not always aware of the existence of such agreements  
involving County-owned property; and

**WHEREAS**, Florida law requires all property to be fairly and equitably taxed, to ensure  
that local governmental entities, including the County, the Miami-Dade County School Board,  
and local municipalities are properly funded; and

**WHEREAS**, tenants and/or operators of County-owned property might escape proper  
taxation of their interests in County-owned property if the Property Appraiser's Office is not  
made aware of their interests in such property,

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

**Section 1.** Within 90 days of the effective date of this resolution, directs the Mayor or Mayor's designee to provide the Property Appraiser's Office a copy of every existing lease and operating agreement involving County-owned property.

**Section 2.** For every prospective lease and operating agreement involving County-owned property, the Mayor or Mayor's designee is directed to provide to the Property Appraiser's Office, within 30 days of execution, a copy of such lease or operating agreement.

The foregoing resolution 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:

	Rebeca Sosa, Chairwoman
	Lynda Bell, Vice Chair
Bruno A. Barreiro	Esteban L. Bovo, Jr.
Jose "Pepe" Diaz	Audrey M. Edmonson
Sally A. Heyman	Barbara J. Jordan
Jean Monestime	Dennis C. Moss
Sen. Javier D. Souto	Xavier L. Suarez
Juan C. Zapata	

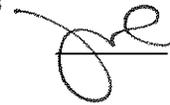
The Chairperson thereupon declared the resolution duly passed and adopted this 3<sup>rd</sup> day of September, 2014. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

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.



Jorge Martinez-Esteve