MEMORANDUM

Agenda Item No. 8(D)(1)

TO:	Honorable Chairwoman Rebeca Sosa and Members, Board of County Commissioners	**DATE:**	September 16, 2014
FROM:	R. A. Cuevas, Jr. County Attorney	**SUBJECT:**	Resolution approving extension of 2014 Real and Personal Property Tax rolls and issuance of tax bills prior to completion of the Value Adjustment Board hearings

The accompanying resolution was prepared by the Finance Department and placed on the agenda at the request of Prime Sponsor Finance Committee.

FLR

R. A. Cuevas, Jr.
County Attorney

RAC/smm

Memorandum

MIAMI-DADE COUNTY

Date: September 16, 2014

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

From: Carlos A. Gimenez
Mayor

Subject: Resolution Approving Extension of 2014 Real and Personal Property Tax Rolls and Issuance of Tax Bills Prior to Completion of the Value Adjustment Board Hearings

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Recommendation
It is recommended that the Board of County Commissioners (Board) authorize the extension of the 2014 certified tax roll for real and personal property for the purposes of mailing the 2014 tax notices prior to the completion of Value Adjustment Board (VAB) hearings.

Scope
This action is countywide in scope.

Fiscal Impact/Funding Source
Approval of this resolution has no fiscal impact to the County. However, failure to approve could lead to delays in the distribution of property taxes to the various County, City and State taxing authorities, and could affect the discount period for payment of taxes by property owners.

Track Record/Monitor
A similar resolution is submitted to and been approved by the Board annually for several years. Mailing of the tax bills is the responsibility of the Tax Collector.

Background
Final certification of the 2014 tax roll cannot be made until all VAB hearings are completed. Due to the number of VAB appeals filed, it is estimated that the VAB hearing process for the 2014 tax roll will not be completed until sometime in 2015.

Florida Statute 197.323(1) provides for the extension of the tax roll by the Board prior to completion of the VAB hearings, if completion would otherwise be the only cause for delay in the issuance of tax notices beyond November 1.

Following the mailing of the original tax bills on or before November 1, 2014, the Tax Collector will issue corrected tax bills in accordance with state law for any parcel for which tax liability is subsequently altered as a result of a VAB hearing. Pursuant to this procedure, taxpayers shall have 30 days from the mailing of a corrected tax notice to pay taxes.

Edward Marquez
Deputy Mayor

MEMORANDUM
(Revised)

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

DATE: September 16, 2014

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

SUBJECT: Agenda Item No. 8(D)(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. 8(D)(1)
9-16-14

RESOLUTION NO. _____

RESOLUTION APPROVING EXTENSION OF 2014 REAL AND PERSONAL PROPERTY TAX ROLLS AND ISSUANCE OF TAX BILLS PRIOR TO COMPLETION OF THE VALUE ADJUSTMENT BOARD HEARINGS

WHEREAS, the Property Appraiser will not have complete final certification to the Tax Collector, the 2014 Real and Tangible Personal Property Tax Rolls until after the Value Adjustment Board concludes all of its hearings; and

WHEREAS, in order to continue the orderly function of all taxing authorities, tax bills must be mailed on or before November 1; and

WHEREAS, Section 197.323(1), Florida Statutes (2013) authorizes that the Board upon request of the Tax Collector and by majority vote, to order the roll extended prior to completion of the Value Adjustment Board hearings, if completion of such hearings is the only reason for a delay in the issuance of the tax bills beyond November 1; and

WHEREAS, Section 197.323, Florida Statutes (2013) further provides that, for any parcel for which tax liability is subsequently altered as a result of the Value Adjustment Board hearing, the Tax Collector shall resolve the matter following the procedures used for correction of errors,

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

Section 1. The 2014 Real and Personal Tax Rolls shall be extended as soon as practically possible and prior to completion of the Value Adjustment Board hearings in order that 2014 tax bills may be mailed.

Section 2. For any parcel for which tax liability is subsequently altered as a result of the hearings, the Tax Collector shall resolve the matter following the procedures used for correction of errors in accordance with Section 197.323, Florida Statutes (2013).

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	

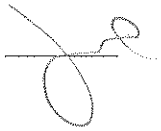
The Chairperson thereupon declared the resolution duly passed and adopted this 16th day of September, 2014. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

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