

# Memorandum



Date: August 26, 2015

To: Honorable Chairman Jean Monestime  
and Members, Board of County Commissioners

From: Carlos A. Gimenez  
Mayor

Subject: Ordinance Relating to Special Taxing Districts

MSC  
Supplement to  
Agenda Item No. 1G1

The proposed ordinance relating to special taxing districts creates Section 18-3.1 of the Code of Miami-Dade County and provides for special taxing districts under the control of governing bodies of municipalities under certain circumstances. The County and municipality, by joint resolutions of the Board and the governing body of the municipality, designate the governing body of a new or existing special taxing district created in accordance with all provisions of the article and wholly within the boundaries of such municipality. Any such resolution designating the municipality as the governing body of an existing special taxing district shall set a date for the transfer of control of the special taxing district and shall provide that the governing body of such municipality shall be responsible for all pre-existing and future liabilities of such taxing district, whether known or unknown, and for the protection of any creditors of such special taxing district as of the date of the transfer of control.

There are currently 203 special taxing districts that are located within such municipalities. Should any districts be transferred to municipalities, the revenues supporting the function, as well as the expense, would no longer be part of the County's budget. The positions supporting this function would be eliminated from the County's table of organization and staff currently supporting this function would be reassigned.

Alina T. Hudak  
Deputy Mayor