

# Memorandum



**Date:** April 10, 2018

**To:** Honorable Chairman Esteban L. Boyo, Jr.  
and Members, Board of County Commissioners

Agenda Item No. 8(D)(1)

**From:** Carlos A. Gimenez  
Mayor

**Subject:** Selection of Newspaper for Publication of Delinquent Tangible Personal and Real Property Tax Lists

## **Recommendation**

It is recommended that the Board of County Commissioners approve the attached Resolution designating *Miami Daily Business Review* as the newspaper for publication of the 2018 lists of delinquent tangible personal property taxes, delinquent real property taxes and non-ad valorem assessments such as improvement liens and special assessments pertaining to the 2017 tax roll in accordance with Section 197.402 of the Florida Statutes and Rule 12D-13.036 of the Florida Administrative Code.

## **Scope**

This action is countywide in scope.

## **Fiscal Impact/Funding Source**

The fiscal impact to the County is neutral. The cost of the advertising delinquent property taxes is paid by the Tax Collector at the time of advertising and is recovered from delinquent taxpayers at the time taxes are paid or from investors when tax certificates are sold.

## **Track Record/Monitor**

Marcus Saiz de la Mora is the Tax Collector Division Director and is responsible for providing advertising data to *Miami Daily Business Review* and proofing the advertisements for accuracy before printing.

## **Background**

The rate of real and tangible personal property tax collection directly impacts the ability of local taxing authorities such as municipalities, the School Board and Miami-Dade County to deliver services. The collection of the 2017 real property and tangible personal property taxes began on November 14, 2017 and taxes become delinquent on April 1, 2018. Florida Statutes require the Tax Collector to issue warrants and to sell tax certificates to ensure the continued funding of essential governmental services provided by the various government taxing authorities authorized to levy and impose taxes. If taxes are not paid by May 31, 2018, tax certificates for real property taxes will be sold starting June 1, 2018 and tax warrants may be issued for tangible personal property at any time after delinquency.

Sub-Section 197.402(3) of the Florida Statutes provides that the list of delinquent tangible personal property tax payers and the amount due by each, shall be published once within 45 days of the taxes becoming delinquent and that the list for delinquent real property taxes shall be advertised once each week for three consecutive weeks prior to the Tax Certificate Sale. In addition, Section 18-14 of the Miami-Dade County Code, Section 197.363 of the Florida Statutes and Section 197.3632 of the Florida Statutes require the advertisement of delinquent non-ad valorem assessments and improvement liens collected on the tax bill in the same manner as delinquent real property taxes.

Section 50.011 of the Florida Statutes requires the delinquent tangible personal property tax and delinquent real property tax advertisements be placed in a newspaper that is published at least once a week, contains at least 25 percent of its words in English, is available for sale to the public and is generally available to the public for the publication of official or other notices. Newspapers that meet these statutory requirements were identified, invited to bid and are listed below:

- *Miami Today*
- *Miami Daily Business Review*
- *Miami New Times*
- *The Miami Herald*
- *The Miami Times*

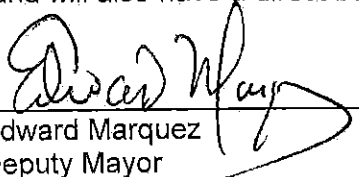
The *Miami Today* and *Miami Daily Business Review* responded. The lowest responsive bidder for the project was *Miami Daily Business Review* whose bid is as follows:

Delinquent tangible personal property taxes	\$ 1,700.00
Delinquent real property taxes	24,300.00
<b>TOTAL</b>	<b>\$ 26,000.00</b>

*Miami Daily Business Review* has experience in legal advertising having published the County's delinquent tangible personal property tax and delinquent real property tax advertisements for the previous three years. *Miami Daily Business Review* also has data processing capabilities that provide efficient and reliable interfaces with the County data processing systems thereby enabling last-minute additions and deletions to the advertisement. These are key factors, coupled with *Miami Daily Business Review* experience, to avoid delays that could result in the invalidation of the annual Tax Certificate Sale, which generated in excess of \$150 million of revenues for the local taxing authorities last year. The cost of advertising delinquent real property taxes is recovered at the time the tax certificates are sold and are ultimately borne by the delinquent taxpayers. Having previously published the voluminous delinquent tax listings (more than 300 newspaper pages), *Miami Daily Business Review* has demonstrated its ability to successfully complete this undertaking.

In addition to required legal advertising, the Tax Collector's Office will continue its public awareness efforts by placing courtesy ads in local publications that may include *The Miami Herald*, *The Miami Times*, *El Nuevo Herald*, *Diario De Las Americas*, and *Haiti En Marche*. The Tax Collector's Office may also take full advantage of local periodicals to capture further segments of the community that do not read the more circulated publications listed above. These courtesy advertisements are placed in April and May in conjunction with the legally required advertisement in *Miami Daily Business Review*. The estimated cost of the additional courtesy advertising will cost the Tax Collector's Office approximately \$15,000 based on previous year's expense.

The 311 Answer Center will be alerted to the Tax Collector's public awareness efforts and will be ready for the increased call volume. Answer Center Staff will be receiving refresher training on the delinquent tax process and Tax Collector staff will be onsite to provide technical support. The County's web portal and the Tax Collector's Webpage will be updated to provide the most up-to-date information, including a link to the published lists of delinquent properties on the official Miami-Dade County Tax Sale Website. Potential investors will be directed to the Tax Collector's auction website and will also have a direct buyers line and e-mail address to answer technical questions.

  
Edward Marquez  
Deputy Mayor

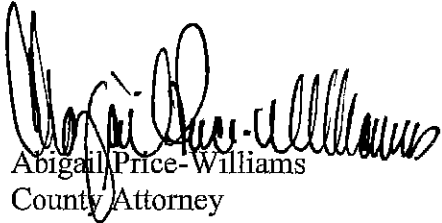


# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Esteban L. Bovo, Jr.  
and Members, Board of County Commissioners

**DATE:** April 10, 2018

**FROM:**   
Abigail Price-Williams  
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
- ☐ Statement of social equity 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)  
4-10-18

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

RESOLUTION DESIGNATING MIAMI DAILY BUSINESS REVIEW AS THE NEWSPAPER FOR PUBLICATION OF DELINQUENT TAX LISTS IN 2018 FOR 2017 TAX YEAR IN ACCORDANCE WITH FLORIDA STATUTES §197.402, AND FOR THE PUBLICATION OF DELINQUENT IMPROVEMENT LIENS AND SPECIAL ASSESSMENT LIENS PURSUANT TO SECTION 18-14(8) OF THE CODE OF MIAMI-DADE COUNTY, FLORIDA AND FLORIDA STATUTES §197.363 AND §197.3632 IN AN AMOUNT NOT TO EXCEED \$28,000.00

**WHEREAS**, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference; and

**WHEREAS**, Florida Statutes (FS) §197.402 requires that the Tax Collector advertise the delinquent tangible personal property taxes once within 45 days of the taxes becoming delinquent and that the Tax Collector advertise delinquent real estate taxes once each week for three weeks; and

**WHEREAS**, Section 18-14 of the Miami-Dade County Code and FS §197.363 and FS §197.3632 provide that delinquent improvement liens and special assessments shall be advertised in the same manner as delinquent real estate taxes; and

**WHEREAS**, FS §197.402 and Rule 12D-13.036, Florida Administrative Code, require the Board of County Commissioners to select a newspaper in which to advertise delinquent property taxes; and

**WHEREAS**, Miami Daily Business Review was the lowest bidder to respond to the County's invitation to advertise the year 2018 lists of the 2017 delinquent taxes and special assessments,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA,** that this Board approves and designates Miami Daily Business Review as the newspaper for the publication of delinquent tax lists in 2018 for 2017 tax year in accordance with the provisions of FS §197.402 and for the publication of delinquent improvement liens and special assessment liens pursuant to Section 18-14(8) of the Code of Miami-Dade County, Florida and FS §197.363 and FS §197.3632, in an amount not to exceed \$28,000.00 and such publications to be under the direction and supervision of the Miami-Dade County Tax Collector.

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:

Esteban L. Bovo, Jr., Chairman	
Audrey M. Edmonson, Vice Chairwoman	
Bruno A. Barreiro	Daniella Levine Cava
Jose "Pepe" Diaz	Sally A. Heyman
Barbara J. Jordan	Joe A. Martinez
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 10<sup>th</sup> day of April, 2018. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this Resolution and the filing of this approval with the Clerk of the 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

