

# Memorandum



**Date:** July 23, 2019  
**To:** Honorable Chairwoman Audrey M. Edmonson  
and Members, Board of County Commissioners

Agenda Item No. 8(D)(4)

**From:** Carlos A. Gimenez  
Mayor

**Subject:** Resolution Approving Extension of 2019 Real and Personal Property Tax Rolls and Issuance of Tax Bills Prior to Completion of the Value Adjustment Board Hearings

**Recommendation**

It is recommended that the Board of County Commissioners ("Board") authorize the extension of the 2019 certified tax roll for real and personal property for the purposes of mailing the 2019 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, the failure to approve this resolution could lead to delays in the distribution of property taxes to the various taxing authorities, and could affect the discount period for payment of taxes by property owners.

**Track Record/Monitor**

A similar resolution has been approved by the Board annually for several years. Mailing of the tax bills is the responsibility of Tax Collector's Office, and will be monitored by Peter Gam.

**Background**

Due to the number of VAB appeals filed each year, it is expected that the completion of the VAB hearing process for the 2019 tax roll will not be completed until sometime in 2020. Because tax bills are mailed on or before November 1, 2019, those parcels whose owners request VAB hearings may require subsequent adjustments to their assessed value. Therefore, final certification of the tax roll cannot be made until all VAB hearings are completed. Section 197.323(1) of the Florida Statutes 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.

  
\_\_\_\_\_  
Edward Marquez  
Deputy Mayor



**MEMORANDUM**  
(Revised)

**TO:** Honorable Chairwoman Audrey M. Edmonson  
and Members, Board of County Commissioners

**DATE:** July 23, 2019

**FROM:** Abigail Price-Williams  
County Attorney

**SUBJECT:** Agenda Item No. 8(D)(4)

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 present \_\_\_\_, 2/3 membership \_\_\_\_, 3/5's \_\_\_\_, unanimous \_\_\_\_, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) \_\_\_\_, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) \_\_\_\_, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) \_\_\_\_ ) 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)(4)  
7-23-19

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

RESOLUTION APPROVING EXTENSION OF 2019 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 completed final certification to the Tax Collector, of the 2019 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 funding of all taxing authorities, tax bills must be mailed on or before November 1; and

**WHEREAS**, section 197.323(1) of the Florida Statutes authorizes 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 of the Florida Statutes further provides that, for any parcel for which tax liability is subsequently altered as a result of a 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 2019 Real and Personal Property Tax Rolls shall be extended as soon as practically possible and prior to completion of the Value Adjustment Board hearings in order that 2019 tax bills may be mailed on or before November 1<sup>st</sup>, 2019.

**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 of the Florida Statutes.

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:


- |                                |                      |
|--------------------------------|----------------------|
| Audrey M. Edmonson, Chairwoman |                      |
| Rebeca Sosa, Vice Chairwoman   |                      |
| Esteban L. Bovo, Jr.           | Daniella Levine Cava |
| Jose "Pepe" Diaz               | Sally A. Heyman      |
| Eileen Higgins                 | Barbara J. Jordan    |
| Joe A. Martinez                | Jean Monestime       |
| Dennis C. Moss                 | Sen. Javier D. Souto |
| Xavier L. Suarez               |                      |

The Chairperson thereupon declared this resolution duly passed and adopted this 23<sup>rd</sup> day of July, 2019. 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