

MEMORANDUM

Agenda Item No. 8(D)(1)

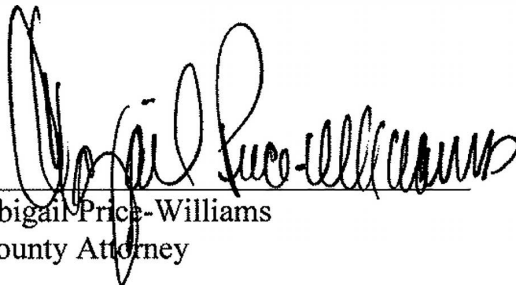
TO: Honorable Chairwoman Audrey M. Edmonson
and Members, Board of County Commissioners

DATE: April 7, 2020

FROM: Abigail Price-Williams
County Attorney

SUBJECT: Resolution designating the Miami Times as the newspaper for publication of delinquent tax lists in 2020 for 2019 tax year in accordance with section 197.402, Florida Statutes, 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 sections 197.363 and 197.3632, Florida Statutes; in an amount not to exceed \$25,000.00

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

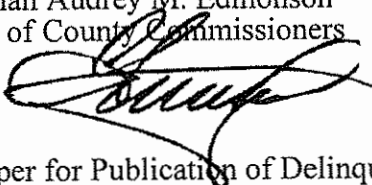


Abigail Price-Williams
County Attorney

APW/lmp

Date: April 7, 2020

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

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 The Miami Times as the newspaper for publication of the 2020 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 2019 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 when tax certificates are sold.

Track Record/Monitor

Peter Cam is the Tax Collector Division Director and is responsible for providing advertising data to The Miami Times and proofing the advertisements for accuracy before they go to print.

Background

The rate of real and tangible personal property tax collection directly impacts the ability of state, regional and local taxing authorities such as municipalities, the School Board and Miami-Dade County to deliver services. The collection of the 2019 real property and tangible personal property taxes began on November 1, 2019 and taxes become delinquent on April 1, 2020. 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, 2020, tax certificates for real property taxes will be sold starting June 1, 2020 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

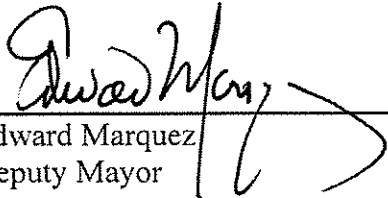
The Miami Today, Miami Daily Business Review and The Miami Times responded. The lowest responsive bidder that was more than \$2,000.00 less than last year's award, was The Miami Times whose bid is as follows:

Delinquent tangible personal property taxes	\$ 4,610.60
Delinquent real property taxes	18,722.40
TOTAL	\$ 23,333.00

The Miami Times has experience in legal advertising having published the County's delinquent tangible personal property tax and delinquent real property tax advertisements in previous years. The Miami Times 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 The Miami Times experience, to avoid delays that could result in the invalidation of the annual Tax Certificate Sale, which generated in excess of \$188 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), The Miami Times 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, Miami Today, 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 The Miami Times. 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

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 8(D)(1)
4-7-20

RESOLUTION NO. _____

RESOLUTION DESIGNATING THE MIAMI TIMES AS THE NEWSPAPER FOR PUBLICATION OF DELINQUENT TAX LISTS IN 2020 FOR 2019 TAX YEAR IN ACCORDANCE WITH SECTION 197.402, FLORIDA STATUTES, 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 SECTIONS 197.363 AND 197.3632, FLORIDA STATUTES; IN AN AMOUNT NOT TO EXCEED \$25,000.00

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

WHEREAS, section 197.402, Florida Statutes, 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 Code of Miami-Dade County, Florida, and sections 197.363 and 197.3632, Florida Statutes, provide that delinquent improvement liens and special assessments shall be advertised in the same manner as delinquent real estate taxes; and

WHEREAS, section 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, The Miami Times was the lowest bidder to respond to our invitation to advertise the year 2020 lists of the 2019 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 The Miami Times as the newspaper for the publication of delinquent tax lists in 2020 for 2019 tax year in accordance with the provisions of section 197.402, Florida Statutes, 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 sections 197.363 and 197.3632, Florida Statutes, in an amount not to exceed \$25,000.00 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:

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 7th day of April, 2020. 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

