

# MEMORANDUM

Special Item No. 3

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

**DATE:** December 7, 2020

**FROM:** Geri Bonzon-Keenan  
Successor County Attorney

**SUBJECT:** Resolution urging the Florida Governor to issue an Executive Order, and urging the Florida Legislature to enact legislation, providing relief in the wake of coronavirus disease 2019 (COVID-19) to property owners struggling to pay their property taxes, such as extending the property tax discount payment periods

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The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Jose "Pepe" Diaz and Co-Sponsor Acting Chairwoman Rebeca Sosa.



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Geri Bonzon-Keenan  
Successor County Attorney

GBK/lmp



**MEMORANDUM**  
(Revised)

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

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Gen Bonzon-Keenan  
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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 \_\_\_\_\_

Special Item No. 3  
12-7-20

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

RESOLUTION URGING THE FLORIDA GOVERNOR TO ISSUE AN EXECUTIVE ORDER, AND URGING THE FLORIDA LEGISLATURE TO ENACT LEGISLATION, PROVIDING RELIEF IN THE WAKE OF CORONAVIRUS DISEASE 2019 (COVID-19) TO PROPERTY OWNERS STRUGGLING TO PAY THEIR PROPERTY TAXES, SUCH AS EXTENDING THE PROPERTY TAX DISCOUNT PAYMENT PERIODS

**WHEREAS**, coronavirus disease 2019 (COVID-19) is an infectious disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), a novel coronavirus that was first identified in December 2019; and

**WHEREAS**, on March 9, 2020, Governor Ron DeSantis issued Executive Order No. 20-52 declaring a state of emergency for the entire State of Florida as a result of COVID-19; and

**WHEREAS**, on March 11, 2020, Mayor Carlos A. Gimenez declared a state of emergency for Miami-Dade County as a result of COVID-19; and

**WHEREAS**, these orders were subsequently extended; and

**WHEREAS**, the disease has spread globally, and on March 11, 2020, the World Health Organization officially declared COVID-19 a pandemic; and

**WHEREAS**, as of December 4, 2020, the total number of confirmed cases of COVID-19 worldwide is over 65.4 million, with more than 14.2 million of those in the United States; and

**WHEREAS**, overall, this pandemic has resulted in the worst economic downturn since the Great Depression; and

**WHEREAS**, in response to the COVID-19 pandemic, public health officials and the Center for Disease Control and Prevention (CDC) encouraged “social distancing” to reduce the spread of the virus; and

**WHEREAS**, to enforce social distancing, Governor DeSantis and Mayor Gimenez issued executive and emergency orders restricting businesses’ and residents’ activities in order to prevent the spread of COVID-19; and

**WHEREAS**, as a result of these declarations of emergency and mandatory closures of non-essential businesses in Miami-Dade County, thousands of workers in Miami-Dade County and throughout this State have been laid off, furloughed, or left with severely reduced work hours; and

**WHEREAS**, about 65 million Americans have filed for unemployment since mid-March 2020; and

**WHEREAS**, data from the United States Bureau of Labor Statistics reveals that several cities in Florida, including the Cities of Hialeah, Miami, Orlando, and Port St. Lucie, are among those in the United States that have seen the biggest spikes in unemployment due to the COVID-19 pandemic; and

**WHEREAS**, many of Florida’s property owners facing financial hardship caused by the effects of COVID-19 are struggling to pay their property taxes, which puts them at risk of losing their property; and

**WHEREAS**, this Board is concerned about the economic impact the COVID-19 emergency is having on the ability of Florida property owners to timely pay their property taxes; and

**WHEREAS**, as such, this Board passed Resolution No. R-774-20, which urged the Florida Governor to issue an executive order, and urged the Florida Legislature to enact legislation,

providing relief to property owners struggling to pay their property taxes in the wake of COVID-19 and the resulting economic impacts, such as delaying the payment of property taxes, allowing Florida residents to pay their property taxes in up to three installments, or waiving the payment of penalties; and

**WHEREAS**, this Board desires to continue its support for property owners struggling to pay their property taxes while the severe economic impacts of COVID-19 persist; and

**WHEREAS**, currently, Florida law provides a 4 percent discount for property tax payments made in the month of November or at any time within thirty days after the sending of the original tax notice; and

**WHEREAS**, this Board believes that extending the property tax discount payment periods would assist taxpayers in paying their property taxes in the wake of COVID-19,

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

**Section 1.** Urges the Florida Governor to issue an executive order providing relief to property owners struggling to pay their property taxes in the wake of COVID-19 and the resulting economic crisis, such as extending the existing property tax discount payment periods provided for by Florida law.

**Section 2.** Urges the Florida Legislature to adopt similar legislation that accomplishes the goals described in section 1 above.

**Section 3.** Directs the Clerk of the Board to transmit a certified copy of this resolution to the Florida Governor, Senate President, House Speaker, and the Chair and Members of the Miami-Dade County State Legislative Delegation.

**Section 4.** Directs the County’s state lobbyists to advocate for the actions set forth in sections 1 and 2 above, and authorizes and directs the Office of Intergovernmental Affairs to amend the 2020 State Legislative Package to include this item and to include this item in the 2021 State Legislative Package when it is presented to the Board.

The Prime Sponsor of the foregoing resolution is Commissioner Jose “Pepe” Diaz and the Co-Sponsor is Acting Chairwoman Rebeca Sosa. It 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, Acting Chairwoman |
| Jose “Pepe” Diaz       | Sen. René García               |
| Oliver G. Gilbert, III | Keon Hardemon                  |
| Sally A. Heyman        | Eileen Higgins                 |
| Joe A. Martinez        | Kionne L. McGhee               |
| Jean Monestime         | Raquel A. Regalado             |
| Sen. Javier D. Souto   | District 8 - Vacant            |

The Chairperson thereupon declared this resolution duly passed and adopted this 7<sup>th</sup> day of December, 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. RC

Ryan Carlin