

Approved \_\_\_\_\_ Mayor

Agenda Item No. 11(A)(6)

Veto \_\_\_\_\_

02-20-07

Override \_\_\_\_\_

**OFFICIAL FILE COPY  
CLERK OF THE BOARD  
OF COUNTY COMMISSIONERS  
MIAMI-DADE COUNTY, FLORIDA**

RESOLUTION NO. R-185-07

**RESOLUTION URGING THE FLORIDA LEGISLATURE TO  
PASS LEGISLATION ELIMINATING THE "LOOP HOLE"  
THAT CURRENTLY PREVENTS CERTAIN TRANSFERS OF  
REAL PROPERTY TO BE TAXED UNDER THE  
DISCRETIONARY SURTAX PROGRAM**

**WHEREAS**, Chapter 201 of the Florida Statute authorizes the levying, collection and payment of taxes (hereinafter "documentary stamps") for and in respect to certain documents, including but not limited to deeds, bonds, and certificates of stock; in which real property or any interest therein is granted, assigned, transferred, or otherwise conveyed to, or vested in, a purchaser or other person; and

**WHEREAS**, the County is authorized under Florida law to levy a discretionary surtax on documents for the purpose of establishing a Housing Assistance Loan Trust Fund to assist in the financing of construction, rehabilitation, or purchase of housing for low-income and moderate income families (hereinafter "surtax program"); and

**WHEREAS**, state law currently allows for the transfer of certain interest in property without a recorded deed; and

**WHEREAS**, these transfers of property are not taxable under the current surtax program;

**WHEREAS**, these transfers of property without taxation results in a loss of potential revenue to the surtax program; and

**WHEREAS**, a legislative change requiring these transfers to be taxed would produce, in relative terms, increased revenue to affordable housing through the State's allocation of documentary stamp taxes and county retained documentary stamp surtax,

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

**Section 1.** Urges the Florida Legislature to pass legislation eliminating the "loop hole" that currently prevents certain transfers of real property that take place without a recorded deed to be taxed under the surtax program.

**Section 2.** Directs the Clerk of the Board to transmit copies of this resolution to the Governor, Senate President, House Speaker, and Chair and members of the Miami-Dade State Legislative Delegation.

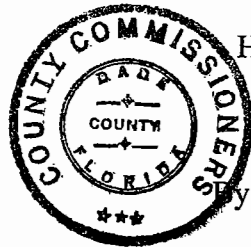
**Section 3.** Directs the County's state lobbying team to advocate for the passage of the legislation set forth in Section 1 above; and directs the Office of Intergovernmental Affairs to include this item in the 2007 State Legislative Package.

The foregoing resolution was sponsored by Commissioner Rebeca Sosa and Commissioner Carlos A. Gimenez and offered by Commissioner Dennis C. Moss, who moved its adoption. The motion was seconded by Commissioner Dorrin D. Rolle and upon being put to a vote, the vote was as follows:

	Bruno A. Barreiro, Chairman	aye	
	Barbara J. Jordan, Vice-Chairwoman	aye	
Jose "Pepe" Diaz	aye	Audrey M. Edmonson	aye
Carlos A. Gimenez	aye	Sally A. Heyman	absent
Joe A. Martinez	aye	Dennis C. Moss	aye
Dorrin D. Rolle	aye	Natacha Seijas	absent
Katy Sorenson	absent	Rebeca Sosa	aye
Sen. Javier D. Souto	aye		

The Chairperson thereupon declared the resolution duly passed and adopted this 20th day of February, 2007. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF COUNTY  
COMMISSIONERS



HARVEY RUVIN, CLERK

**KAY SULLIVAN**

Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

A handwritten signature in black ink, appearing to read "TAS", is written over a horizontal line.

Terrence A. Smith

## MEMORANDUM

Agenda Item No. 11(A)(6)

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**TO:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners


**DATE:** February 20, 2007

**FROM:** Murray A. Greenberg  
County Attorney

**SUBJECT:** Resolution urging the legislature to pass legislation eliminating the "Loop Hole" that prevents transfers of real property under discretionary surtax program

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The accompanying resolution was prepared and placed on the agenda at the request of Commissioner Rebeca Sosa and Commissioner Carlos A. Gimenez.



Murray A. Greenberg  
County Attorney

MAG/bw

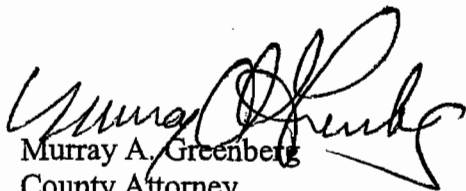


# MEMORANDUM

(Revised)

TO: Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

DATE: February 20, 2007

FROM:   
Murray A. Greenberg  
County Attorney

SUBJECT: Agenda Item No. 11(A)(6)

Please note any items checked.

- "4-Day Rule" ("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
- Bid waiver requiring County Manager's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review