



MEMORANDUM

Agenda Item No. 11(A)(25)

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

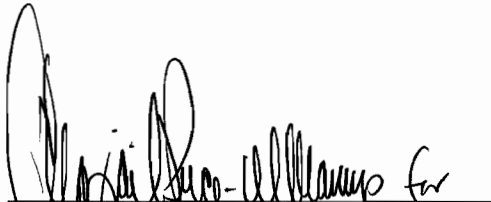
DATE: December 2, 2008

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Resolution urging the Florida
Department of Revenue to revise
proposed rules to eliminate the
requirement that each Special
Magistrate's property appraisal
decision is reviewed by the Value
Adjustment Board

Resolution No. R-1389-08

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Carlos A. Gimenez and Co-Sponsor Commissioner Audrey M. Edmonson.



R. A. Cuevas, Jr.
County Attorney

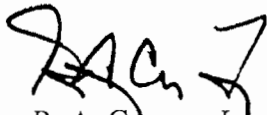


MEMORANDUM

(Revised)

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

DATE: December 2, 2008

FROM: 
R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 11(A)(25)

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**

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 11(A)(25)
12-2-08

RESOLUTION NO. R-1389-08

RESOLUTION URGING THE FLORIDA DEPARTMENT OF REVENUE TO REVISE PROPOSED RULES TO ELIMINATE THE REQUIREMENT THAT EACH SPECIAL MAGISTRATE'S PROPERTY APPRAISAL DECISION IS REVIEWED BY THE VALUE ADJUSTMENT BOARD AND TO MAKE SUCH OTHER CHANGES THAT ARE NEEDED TO ELIMINATE THE DETRIMENTAL EFFECTS THE PROPOSED RULES IN THEIR CURRENT FORM MAY HAVE ON THE VALUE ADJUSTMENT BOARD

WHEREAS, during the 2008 regular session, the Florida Legislature passed and the Governor signed into law H.B. 909, Chapter 2008-197, Laws of Florida, related to property taxation and Value Adjustment Boards; and

WHEREAS, among other things, H.B. 909 required the Florida Department of Revenue (FDOR) to develop uniform policies and procedures for use by Value Adjustment Boards, special magistrates, and taxpayers in Value Adjustment Board (VAB) proceedings; and

WHEREAS, in October, 2008, FDOR released for public comment proposed rules setting uniform procedures for hearings before VABs and special magistrates; and

WHEREAS, among other provisions, FDOR's proposed rules require the VAB to review each and every decision recommended by the special magistrates to determine:

- (a) Whether the findings of fact are supported by sufficiently relevant and credible evidence and otherwise meet the requirements of law;
- (b) Whether the conclusions of law are supported by sufficiently relevant and credible evidence, findings of fact and applicable provisions of law; and
- (c) Whether the reasons for the recommended decision are sufficient; and

WHEREAS, over 93,000 VAB petitions have been filed in Miami-Dade County challenging 2008 property appraisal; and

WHEREAS, it is not practical to have all 93,000 petitions reviewed by the VAB following a special magistrate's recommendation,

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

Section 1. Urges the Florida Department of Revenue to revise proposed rules to eliminate the requirement that each Special Magistrate's property appraisal decision is reviewed by the Value Adjustment Board, and make such other changes to the proposed rules that are needed to eliminate the detrimental effects the proposed rules in their current form may have on the Value Adjustment Board.

Section 2. Directs the Clerk of the Board to transmit copies of this resolution to the Executive Director of the Florida Department of Revenue.

The Prime Sponsor of the foregoing resolution is Commissioner Carlos A. Gimenez and the Co-Sponsor is Commissioner Audrey M. Edmonson. It was offered by

Commissioner **Carlos A. Gimenez**, who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

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

The Chairman thereupon declared the resolution duly passed and adopted this 2nd day of December, 2008. 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

By: **Kay Sullivan**
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

Jess M. McCarty