



**MEMORANDUM**

Agenda Item No. 11(A)(6)

**TO:** Honorable Chairman Dennis C. Moss  
and Members, Board of County Commissioners

**DATE:** February 17, 2009

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

**SUBJECT:** Resolution urging the Florida  
Legislature to pass legislation  
that provides additional  
flexibility in making partial  
payments of property taxes

**Resolution No. R-122-09**

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Rebeca Sosa.

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

R. A. Cuevas, Jr.  
County Attorney

RAC/cp



**MEMORANDUM**  
(Revised)

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and Members, Board of County Commissioners

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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 Mayor'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)(6)  
2-17-09

RESOLUTION NO. R-122-09

RESOLUTION URGING THE FLORIDA LEGISLATURE TO  
PASS LEGISLATION THAT PROVIDES ADDITIONAL  
FLEXIBILITY IN MAKING PARTIAL PAYMENTS OF  
PROPERTY TAXES

**WHEREAS**, recent downturns in the economy have created financial burdens for many homeowners and small businesses; and

**WHEREAS**, Florida law currently requires payment of the full amount of a property tax bill in order for the Tax Collector to accept the payment tendered; and

**WHEREAS**, bills were filed for consideration during the 2008 state legislative session that would have provided added flexibility in making partial payments of property taxes, SB 1004 by Senator Mike Fasano and HB 51 by Representative Seth McKeel; and

**WHEREAS**, SB 1004 and HB 51 authorized Tax Collectors to accept any payment that is a portion of the total amount of property taxes owed, with interest and penalties applying only to the amount of taxes that remain unpaid; and

**WHEREAS**, HB 51 passed the House, but died in messages when the Senate refused to take it up; and

**WHEREAS**, it is anticipated that similar bills will be filed for the 2009 session; and

**WHEREAS**, providing additional flexibility in paying property taxes could assist many homeowners and small businesses given the current economic conditions,

**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 that would provide added flexibility to property owners in making partial payments of property taxes.

**Section 2.** Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker, Chair and Members of the Miami-Dade County State Legislative Delegation, Senator Mike Fasano and Representative Seth McKeel.

**Section 3.** Directs the County's state lobbyists to advocate for the legislation set forth in Section 1 above, and authorizes and directs the Office of Intergovernmental Affairs to amend the 2009 State Legislative Package to include this item.

The Prime Sponsor of the foregoing resolution is Commissioner Rebeca Sosa. It was offered by Commissioner **Jose "Pepe" Diaz**, who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 17<sup>th</sup> day of February, 2009. 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