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

Memorandum

MIAMI-DADE COUNTY

Date: April 7, 2009

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

From: George M. Burgess, County Manager

Agenda Item No. 8(E)(1)(A)

Resolution No. R-334-09

Subject: Selection of Newspaper for Publication of Delinquent Tangible Personal and Real Property Tax Lists

---

This item was amended at the March 10, 2009 Budget, Planning and Sustainability Committee meeting to correct a scrivener's error on handwritten page 2, swapping the dollars amounts as follows: "Delinquent real property taxes was changed to $240,766.00 and Delinquent tangible personal property taxes was changed to $15,362.00." The total amount was not affected.

Recommendation

It is recommended that the Board of County Commissioners approve the attached Resolution designating the Miami Daily Business Review as the newspaper for publication of the 2009 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 2008 tax roll in accordance with §197.402, Florida Statutes (FS) and Rule 12D-13.036, Florida Administrative Code.

Scope

The impact of this agenda item is countywide.

Fiscal Impact/Funding Source

Approval of this resolution has no net fiscal impact to the County. The cost of the advertising delinquent property taxes is paid by the Tax Collector at the time of advertising and is recovered from the taxpayer at the time taxes are paid or from investors when tax certificates are sold.

Track/Record Monitor

The Tax Collector Division is mandated by Florida Statutes to advertise the names and amounts of delinquent property taxes in a newspaper of general circulation within 45 days of April 1st, and for the tax certificate sale once each week for three consecutive weeks prior to the tax certificate sale.

Background

The rate of real and tangible personal property tax collection directly impacts the ability of local taxing authorities such as municipalities, the School Board and the County to deliver services. The collection of the 2008 real property and tangible personal property taxes began on November 1, 2008 and taxes become delinquent on April 1, 2009. Florida Statutes require the Tax Collector to issue warrants and 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, 2009, tax certificates for real property taxes will be sold starting June 1, 2009 and tax warrants may be issued for tangible personal property at any time after delinquency.

FS Sub-§197.402(3) 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, §18-14 of the Miami-Dade County Code, FS §197.363 and FS §197.3632 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.

FS §50.011 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. The following newspapers that meet these statutory requirements were identified and invited to bid: Miami Today, Miami Daily Business Review, New Times, The Miami Herald and The Miami Times.

Only the Miami Daily Business Review responded. Thus the lowest responsive bidder for the project was the Miami Daily Business Review whose bid is as follows:

Delinquent real property taxes	$240,766.00
Delinquent real tangible personal property taxes	$15,362.00
TOTAL:	$256,128.00

The Miami Daily Business Review has extensive experience in legal advertising and more than 40 years experience publishing the County's delinquent tangible personal property tax and delinquent real property tax advertisements. The Miami Daily Business Review 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 Daily Business Review's experience, to avoid delays that could result in the invalidation of the annual tax certificate sale, which generated almost $400 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 repeatedly published the voluminous delinquent tax listings (more than 300 newspaper pages), the Miami Daily Business Review has demonstrated its ability to successfully complete this undertaking.

In addition to required legal advertising, the Tax Collector's Office has increased its public awareness efforts over the last few years by placing ads in The Miami Herald, El Nuevo Herald, Diario De Las Americas, Miami Times and Haiti En Marche. The Tax Collector's Office also takes full advantage of the County's Periodical Program in an attempt to capture further segments of the community that do not read the more circulated publications listed above. These courtesy advertisements are placed starting in March prior to the legally required advertisement. The estimated cost of the additional courtesy advertising will cost the Tax Collector's Office approximately $45,000 based on last year's expense.

With respect to The Miami Herald and El Nuevo Herald, the Tax Collector's Office has taken advantage of post-it-note advertising, which allows for premium ad placement on the front page at a substantially reduced cost. The goal of this advertising is to inform taxpayers that there is still time to pay their taxes before additional fees and charges apply.

The 311 Answer Center has been alerted to the Tax Collector's public awareness efforts and will be ready for the increased call volume. 311 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 as well as the Tax Collector's Webpage will be updated to provide the most up to date information including the published list of delinquent properties. 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. In addition, Tax Collector representatives regularly speak at community and homeowner meetings as requested regarding the taxing process.

Assistant County Manager

MEMORANDUM

(Revised)

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

DATE: April 7, 2009

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

SUBJECT: Agenda Item No. 8(E)(1)(A)

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. 8(E)(1)(A)
4-7-09

RESOLUTION NO. **R-334-09**

RESOLUTION DESIGNATING MIAMI DAILY BUSINESS REVIEW AS THE NEWSPAPER FOR PUBLICATION OF DELINQUENT TAX LISTS IN 2009 FOR 2008 TAX YEAR IN ACCORDANCE WITH FLORIDA STATUTES §197.402, 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 FLORIDA STATUTES §197.363 AND §197.3632

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

WHEREAS, Florida Statutes (FS) §197.402, requires that the Tax Collector advertise the delinquent tangible personal property taxes once within forty-five (45) days of the taxes becoming delinquent and that the Tax Collector advertise delinquent real estate taxes once each week for three (3) weeks; and

WHEREAS, Section 18-14 of the Miami-Dade County Code and FS §197.363 and FS §197.3632 provide that delinquent improvement liens and special assessments shall be advertised in the same manner as delinquent real estate taxes; and

WHEREAS, FS §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, Miami Daily Business Review was the lowest bidder to respond to our invitation to advertise the year 2009 lists of the 2008 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 Miami Daily Business Review as the newspaper for the publication of delinquent tax lists for the tax year 2008 in accordance with the provisions of FS §197.402 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 FS §197.363 and FS §197.3632, such publications to be under the direction and supervision of the Miami-Dade County Tax Collector.

The foregoing resolution was offered by Commissioner **Dorrin D. Rolle**, who moved its adoption. The motion was seconded by Commissioner **Audrey M. Edmonson** and upon being put to a vote, the vote was as follows:

Dennis C. Moss, Chairman **aye**
Jose "Pepe" Diaz, Vice-Chairman **aye**

Bruno A. Barreiro	**absent**	Audrey M. Edmonson	**aye**
Carlos A. Gimenez	**aye**	Sally A. Heyman	**aye**
Barbara J. Jordan	**absent**	Joe A. Martinez	**aye**
Dorrin D. Rolle	**aye**	Natacha Seijas	**aye**
Katy Sorenson	**aye**	Rebeca Sosa	**absent**
Sen. Javier D. Souto	**aye**		

The Chairperson thereupon declared the resolution duly passed and adopted this 7th day of April, 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.

James K. Kracht