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CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

MEMORANDUM Agenda Item No. 11(A)(22)

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

DATE: January 21, 2010

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

SUBJECT: Resolution urging the Florida Legislature to pass legislation providing homeowners and small businesses additional flexibility in making partial payments of property taxes

Resolution No. R-69-10

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

for

R. A. Cuevas, Jr.
County Attorney

RAC/cp

RESO\2078

MEMORANDUM

(Revised)

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

DATE: January 21, 2010

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

SUBJECT: Agenda Item No. 11(A)(22)

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**

_____ **Ordinance creating a new board requires detailed County Manager's report for public hearing**

✓ **No committee review**

_____ **Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous_____) to approve**

_____ **Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 11(A)(22)
1-21-10

RESOLUTION NO. **R-69-10**

RESOLUTION URGING THE FLORIDA LEGISLATURE TO PASS LEGISLATION PROVIDING HOMEOWNERS AND SMALL BUSINESSES ADDITIONAL FLEXIBILITY IN MAKING PARTIAL PAYMENTS OF PROPERTY TAXES

WHEREAS, the current economic downturn has created financial burdens for many homeowners and small businesses; and

WHEREAS, in February, 2009, this Board passed Resolution No. 122-09, which urged the Florida Legislature to pass legislation providing additional flexibility in making partial payments of property taxes; and

WHEREAS, during the 2009 regular session, the Legislature passed CS/SB 1580, which authorized Tax Collectors to accept one or more partial payments for property taxes; and

WHEREAS, prior to the passage of CS/SB 1580, only payments for the entire amount of property taxes due could be accepted pursuant to state law; and

WHEREAS, prior to the passage of CS/SB 1580, any payment less than the entire amount due for property taxes would not be accepted and if property taxes were not paid in full, interest and penalties would apply to the entire amount; and

WHEREAS, CS/SB 1580 helped homeowners and small businesses by allowing them to pay whatever amounts they could related to property taxes and then only incur interest on amounts that remained unpaid; and

WHEREAS, more can be done to assist homeowners and small businesses many of whom are struggling to pay their property tax bills during these difficult economic times; and

WHEREAS, the Legislature should provide additional flexibility related to the payment of property taxes beyond that included in CS/SB 1580, provided such additional flexibility does not create significant fiscal and cash flow problems for local governments and school districts; 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, provided such additional flexibility does not create significant fiscal and cash flow problems for local governments and school districts.

Section 2. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker, and the Chair and Members of the Miami Dade County State Legislative Delegation.

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 2010 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 **Barbara J. Jordan** 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	aye	Audrey M. Edmonson	aye
Carlos A. Gimenez	aye	Sally A. Heyman	aye
Barbara J. Jordan	aye	Joe A. Martinez	aye
Dorrin D. Rolle	aye	Natacha Seijas	aye
Katy Sorenson	aye	Rebeca Sosa	aye
Sen. Javier D. Souto	absent		

The Chairperson thereupon declared the resolution duly passed and adopted this 21st day of January, 2010. 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: **DIANE COLLINS**
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency. JMM

Jess M. McCarty