

MEMORANDUM

Agenda Item No. 11(A)(19)

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

DATE: September 10, 2010

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

SUBJECT: Resolution declaring one 2000 Dodge
Van Surplus and authorizing its
Donation to Kingdom Covenant
Ministries Church

Resolution No. R-906-10

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Chairman Dennis C. Moss.



R. A. Cuevas, Jr.
County Attorney

RAC/cp



MEMORANDUM
(Revised)

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

DATE: September 10, 2010

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County Attorney

SUBJECT: Agenda Item No. 11(A)(19)

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)(19)
9-10-10

RESOLUTION NO. R-906-10

RESOLUTION DECLARING ONE 2000 DODGE VAN
SURPLUS AND AUTHORIZING ITS DONATION TO
KINGDOM COVENANT MINISTRIES CHURCH

WHEREAS, the vehicle described below is owned by Miami-Dade County; and

WHEREAS, the vehicle is obsolete, and its continued usage by Miami-Dade County is uneconomical and inefficient and the vehicle serves no useful purpose; and

WHEREAS, Kingdom Covenant Ministries Church, (the “Donee”) desires to use the vehicle only within Miami-Dade County to enhance its ability to provide services to its constituents; and

WHEREAS, the Donee is a private not-for-profit organization as defined in Section 273.01 (3) of the Florida Statutes, and is exempt from Federal Income Taxation by virtue of Section 501 of the Internal Revenue Code; and

WHEREAS, the Donee is an eligible community-based organization, as defined in Section 2-11.2.1 of the Code of Miami-Dade County; and

WHEREAS, Miami-Dade County General Services Administration has complied with the requirements of Section 2-11.2.1, by offering the vehicle to other Miami-Dade County Agencies, none of which accepted the vehicle; and

WHEREAS, the vehicle is eligible for donation under Section 274.05 of the Florida Statutes, and Section 2-11.2.1 of the Code of Miami-Dade County,

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

Section 1. This Board declares the following vehicle, with the listed residual value and other characteristics, to be surplus pursuant to Section 274.05 of the Florida Statutes, and Section 2-11.2.1 of the Code of Miami-Dade County:

<u>Item</u>	<u>I.D. No.</u>	<u>Condition</u>	<u>Mileage</u>	<u>Est.</u>
<u>Value</u>				
DC#23835 2000 Dodge Van	2B5WB35YKV161019	Fair	64,892	\$3,425

Section 2. This Board authorizes donation of the vehicle to the Donee. The Donee shall take possession of the vehicle within sixty (60) days of the effective date of this resolution and shall be responsible for any and all costs of transferring the vehicle. The County Manager shall and is hereby directed to take any and all actions necessary to effectuate the intent of this resolution.

Section 3. If, for any reason, the donee fails to take possession of the vehicle within sixty (60) days of the effective date of this resolution, then this resolution shall be null and void, and the ownership rights to the vehicle shall revert back to the County.

The Prime Sponsor of the foregoing resolution is Chairman Dennis C. Moss. It was offered by Commissioner Dorrin D. Rolle, who moved its adoption. The motion was seconded by Commissioner Sally A. Heyman 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
Dorin D. Rolle	aye	Natacha Seijas	aye
Katy Sorenson	aye	Rebeca Sosa	aye
Sen. Javier D. Souto	aye		

The Chairperson thereupon declared the resolution duly passed and adopted this 10th day of September, 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: **Christopher Agrippa**
 Deputy Clerk

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

Gerald K. Sanchez

MIAMI-DADE COUNTY
SURPLUS PROPERTY ALLOCATION APPLICATION

COUNTY SURPLUS PROPERTY ALLOCATIONS REQUESTED THROUGH THIS PROCESS ARE NOT EFFECTIVE UNTIL APPROVED BY ACTION OF THE BOARD OF COUNTY COMMISSIONERS PURSUANT TO THE MIAMI-DADE COUNTY HOME RULE CHARTER

Please complete the following form and submit completed form along with requested materials, if applicable, to:

General Services Administration-Fixed Assets Manager
2225 N. W. 72 Ave
Miami, FL 33122

Phone: (305) 592-3752
Fax: (305) 592-3616

1. Full legal name of the requesting organization: Kingdom Covenant Ministries

2. Applicant Status: (Select one of the choices below)

- Not-For-Profit or Tax Exempt Local Government or Public Entity
 For-Profit
 Other (specify): _____

**If Not-For-Profit or Tax Exempt, please attach a copy of Internal Revenue Service 501C3 certification.

3. Name and contact information for single point of contact (address, phone, fax, e-mail address, etc.): Kingdom Covenant Ministries, 10300 SW 16th St. 305-238-7852 pb 305-238-9719 (FA
*Contact person Alma Humphrey 305-281-5997 (cell) ^{gmail.gov}

4. Specify the surplus property requested (quantify, if applicable): 1-15 Passenger VAN

5. Specify the purpose for which the surplus property will be used: Provide safe transportation to and from
community based activities, transport people to church from the community
with limited ability, coordinate access to health & social service
facilities.

I hereby certify that all the statements made in this application are true and correct.

Alma Humphrey
Signature of Authorized Representative

5/3/10
Date

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Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 04/05
08/20/05

85-8012590223C-9	09/03/2005	09/30/2010	BELIGIOUS-PHYSICAL PLACE
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

PALMETTO COMMUNITY COVENANT CHURCH
KINGDOM COVENANT MINISTRIES
10300 SW 162ND ST
MIAMI FL 33157-3165

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

59-135-7205



Important Information for Exempt Organizations

DR-14
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.

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June 4, 2010

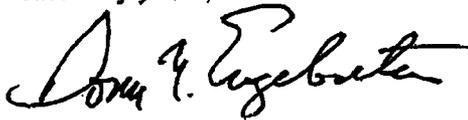
Kingdom Covenant Church - Miami FL
10300 SW 162nd Street
Miami, FL 33157

EIN: 59-1357205

To Whom It May Concern:

In response to your request, I am enclosing a copy of the group exemption letter from the Internal Revenue Service, which indicates that The Evangelical Covenant Church and "named local churches" are exempt under section 501(c)(3). Please be advised that Kingdom Covenant Church of Miami, Florida, is one of the "named local churches."

Sincerely yours,



Donn N. Engebretson
Corporate Secretary

DE: ka
Enclosure

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Internal Revenue Service
Washington, DC 20224

Date: JUL 31 1975 In reply refer to: E:EO:T:R:2-6

The Evangelical Covenant
Church of America
5101 N. Francisco Ave.
Chicago, Illinois 60625

EIN 36-2167730
DO 36

Gentlemen:

We have considered your application for a group exemption letter holding your subordinates exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954.

Our records indicate that The Evangelical Covenant Church of America was held to be exempt from Federal income tax under section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1954 Code. This ruling remains in effect.

Based on the information supplied, we recognize your named local churches and Regional Conferences on the lists you submitted as being exempt from Federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the churches and associations of churches you operate, supervise, or control, and which are covered by your notification to us, as organizations that are not private foundations by virtue sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

You are not required to file the Return for Organizations Exempt from Income Tax Form 990, as you come within the exception contained in section 6033(a)(2)(A)(i) of the Code. Your subordinates are also not required to file the Form 990 as they qualify as churches or integrated auxiliaries of churches or otherwise come within the exception provided in section 1.6033-2(g) of the Income Tax Regulations.

The individual ruling letter to the California Conference of the Evangelical Covenant Church of America is superseded by this ruling.

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The Evangelical Covenant

Your exempt subordinates are not required to file Federal income tax returns unless they are subject to the tax on unrelated business income under section 511 of the Code. If the exempt subordinates are subject to this tax, they must file an income tax return on form 990-T. In this letter we are not determining whether any of their activities are unrelated trade or business as defined in section 513 of the Code.

Your subordinates are not liable for social security (FICA) taxes unless they file a waiver of exemption certificate as provide in the Federal Insurance Contributions Act. They are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Donors may deduct contributions to your exempt subordinates as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of your exempt subordinates are deductible for federal estate and gift tax purposes under section 2055, 2106, and 2522 of the Code.

You should advise each of your subordinates of the provisions of this ruling, including the requirements for filing information or other returns.

 Each year, within 45 days after the close of your annual accounting period, please send the following to the:

Philadelphia Service Center
11601 Roosevelt Boulevard
Philadelphia, Pennsylvania 19155
Attention: EOR Branch

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. Lists of the names, mailing addresses, including Postal Zip Codes, and employer identification numbers of subordinates that during the year.
 - a. Changed names or addresses,
 - b. were deleted from your roster, or
 - c. were added to the roster

The Evangelical Covenant

3. For subordinates to be added attach:

- a. a statement that the information upon which your present group exemption is based applies;
- b. a statement that each has given you written authorization to add its name to the roster;
- c. a list of those to which the Service previously issued exemption rulings or determination letters; and
- d. a statement that none of the subordinates are private foundations as defined in section 509(a) of the Code.

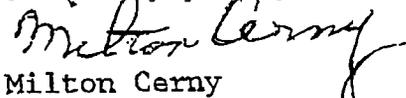
4. If applicable a statement that your group exemption roster did not change during the year.

This exemption letter is not applicable to any of your subordinate churches or associations of churches which are organized and operated in a foreign country.

Please be sure to use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service. We are informing your key District Director in Chicago of this ruling. If you have any questions, please contact him.

Please keep this ruling letter in your permanent records.

Sincerely yours,



Milton Cerny
Chief, Rulings Section 2
Exempt Organizations
Technical Branch

November 4, 2009

Internal Revenue Service Center
Kansas City, Missouri 64999

Attention: EOR Branch

RE: The Evangelical Covenant Church
(EIN 36-2167730) Group Exemption #2650
5101 North Francisco Avenue
Chicago, Illinois 60625

Ladies and Gentlemen:

This letter is submitted pursuant to Section 6 of Rev. Proc. 72-41 and constitutes the annual update of information with respect to the taxpayer identified above and its subordinate organizations, pursuant to the group exemption letter issued to the taxpayer dated July 31, 1975.

1. There has been no change in the purposes, character or method of operation of subordinates included in the group exemption letter.

2. (a) Attached hereto and identified as Schedule 1 is a list of all subordinate organizations which have changed their names or addresses during the year.

(b) Attached hereto and identified as Schedule 2 is a list of all subordinate organizations no longer to be included in the group exemption letter because such organizations have ceased to exist, disaffiliated with the undersigned, or withdrawn their authorization to the undersigned.

(c) Attached hereto and identified as Schedule 3 is a list of subordinate organizations to be added to the group exemption letter because they have authorized the undersigned to include them within the group exemption. Each of the organizations described in Schedule 3 is affiliated with the undersigned and subject to its general supervision or control. Each of said organizations is exempt under Section 501 (c) (3) of the Internal Revenue Code, and none of such organizations is a private foundation. The principal purposes and activities of the subordinate organizations listed in Schedule 3 are set forth in the Schedule. Each subordinate organization listed in Schedule 3 is, to the best of the knowledge of the undersigned, operating in accordance with such purposes and each of them has furnished to the undersigned written authorization to be included in the undersigned's group exemption. If any organization described in Schedule 3 has had issued to it a ruling or determination letter by the Internal Revenue Service relating to its exempt status, such fact is noted in Schedule 3.

3. Attached hereto is a list of Board of Benevolence Facilities included as subordinate organizations.

4. Attached hereto is a complete list of all organizations covered under the group exemption letter. *I request correspondence regarding any organizations whose records are reflected differently according to your records.*

Very truly yours,

By: 
Donn Engbretson, Corporate Secretary and Executive Vice President

Preferred Region	Organization Name	Alias	501(c)(3)			501(c)(3)		501(c)(3)
			Preferred Address Lines	Legal Address	Preferred Address Lines	Preferred City	Legal Address	Preferred City
09-Southeast	Miami FL	Kingdom Covenant Church	10300 SW 162nd Street	10300 SE 162 St	Miami	Miami	Florida	Florida

Preferred ZIP	501(c)(3) Legal Address ZIP	Constituent Specific Attributes E_I_N_ Description
33157	33157	59-1357209