

Date: April 4, 2011

To: Honorable Chairperson Joe A. Martinez
and Members, Board of County Commissioners

From: George M. Burgess
County Manager

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

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

Resolution No. R-233-11

Recommendation

It is recommended that the Board of County Commissioners (Board) approve the attached Resolution designating the Miami Daily Business Review as the newspaper for publication of the 2011 list of delinquent tangible personal property taxes, delinquent real property taxes and non-ad valorem assessments pertaining to the 2010 tax roll as required by Florida Statutes §197.402 and Rule 12D-13.036 of the Florida Administrative Code.

Scope

Publication of the list of delinquent taxes has countywide impact.

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 when the taxes are paid or from investors who purchase certificates.

Track Record/Monitor

The Tax Collector manages and monitors this program.

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 Miami-Dade County to deliver services. Collection of the 2010 real property and tangible personal property taxes began on November 1, 2010 and taxes become delinquent on April 1, 2011. Florida Statutes require the Tax Collector to issue warrants and to sell tax certificates to ensure continued funding of essential governmental services. If taxes are not paid by May 31, 2011, tax certificates for real property taxes will be sold starting June 1, 2011. Regarding tangible personal property tax, warrants may be issued at any time after April 1, 2011.

Florida Statutes Sub-§197.402(3) requires that the list of tax payers with delinquent tangible personal property and the amount due by each, shall be published once within forty five (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, Florida Statutes §197.363 and §197.3632 require advertisement of delinquent non-ad valorem assessments and improvement liens collected on the tax bill in the same manner as delinquent real property taxes.

Delinquent tangible personal property tax and delinquent real property tax advertisements are to be placed in a newspaper that is published at least once per week, contains at least twenty five percent (25%) 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 meet these statutory requirements and

were invited to submit bids.

Miami Today
Miami Daily Business Review
New Times
The Miami Herald
The Miami Times

The County received responses from Miami Daily Business Review, New Times and Miami Today. The lowest responsive bidder was the Miami Daily Business Review whose bid is as follows:

Delinquent tangible personal property taxes	\$ 4,000
Delinquent real property taxes	<u>105,000</u>
TOTAL	\$ 109,000

Miami Daily Business Review has extensive experience in legal advertising and more than forty (40) years experience publishing the County's delinquent tangible personal property tax and delinquent real property tax advertisements. The newspaper also has data process capabilities that provide efficient and reliable interfaces with the County's data processing systems thereby enabling last-minute additions and deletions to the advertisement. These are key factors necessary to ensure the accuracy of the information published that ultimately supports the annual sale of Tax Certificates. Having repeatedly published the voluminous delinquent tax listings (more than 300 newspaper pages), the Miami Daily Business Review has the capacity to successfully manage the advertisements as stipulated by law.

In addition to required legal advertising, the Tax Collector will continue public awareness efforts by placing courtesy advertisements in The Miami Herald, El Nuevo Herald, Diario De Las Americas, The Miami Times and Haiti En Marche. The Tax Collector also takes full advantage of the County's Periodical Program in order to reach communities that do not subscribe to the publications listed above. These courtesy advertisements are placed in March of each year and will cost approximately \$25,000 based on the amounts paid in 2010.

As is customary, the 311 Answer Center is prepared for the increased call volume generated once the advertisements are placed. Answer Center Staff will be receiving refresher training and Tax Collector's staff will be onsite to address more detailed tax questions. The County's web portal as well as the Tax Collector's webpage will be updated to provide the most current information, including the published list of delinquent properties. In addition, Tax Collector representatives will address community forums and homeowner associations when requested regarding the taxing process.

Potential investors will be directed to the Tax Collector's auction website, a direct buyers line and an e-mail address to assist buyers parties with their queries.


Assistant County Manager



MEMORANDUM
(Revised)

TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

DATE: April 4, 2011

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

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

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. 8(E)(1)(A)
4-4-11

RESOLUTION NO. R-233-11

RESOLUTION DESIGNATING MIAMI DAILY BUSINESS REVIEW AS THE NEWSPAPER FOR PUBLICATION OF DELINQUENT TAX LISTS IN 2011 FOR 2010 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 2011 lists of the 2010 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 2010 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 **Rebeca Sosa**, who moved its adoption. The motion was seconded by Commissioner **Joe A. Martinez** and upon being put to a vote, the vote was as follows:

	Joe A. Martinez, Chairman	aye
	Audrey M. Edmonson, Vice Chairwoman	aye
Bruno A. Barreiro	absent	Lynda Bell aye
Jose "Pepe" Diaz	aye	Carlos A. Gimenez aye
Sally A. Heyman	aye	Barbara J. Jordan aye
Jean Monestime	aye	Dennis C. Moss aye
Rebeca Sosa	aye	Sen. Javier D. Souto aye

The Chairperson thereupon declared the resolution duly passed and adopted this 4th day of April, 2011. 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.

James K. Kracht