



MEMORANDUM

Agenda Item No. 11(A)(14)

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

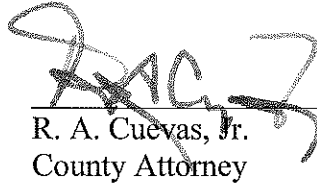
DATE: March 6, 2012

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

SUBJECT: Resolution declaring four Dell
computers and four monitors surplus
and authorizing their donation to
Nautilus Middle School

Resolution No. R-238-12

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Sally A. Heyman.



R. A. Cuevas, Jr.
County Attorney

RAC/cp



MEMORANDUM

(Revised)

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

DATE: March 6, 2012

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

SUBJECT: Agenda Item No. 11(A) (14)

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)(14)
3-6-12

RESOLUTION NO. R-238-12

RESOLUTION DECLARING FOUR DELL COMPUTERS AND
FOUR MONITORS SURPLUS AND AUTHORIZING THEIR
DONATION TO NAUTILUS MIDDLE SCHOOL

WHEREAS, the computers and monitors described below were purchased and owned by Miami-Dade County; and

WHEREAS, the computers and monitors are obsolete, and their continued usage by Miami-Dade County is uneconomical and inefficient and the computers and monitors serve no useful purpose; and

WHEREAS, Nautilus Middle School, (the "Donee") desires to use the computers and monitors predominantly within Miami-Dade County to enhance its ability to provide services to its constituents; and

WHEREAS, the Donee is a governmental unit as defined in Section 274.01 (1) of the Florida Statutes; and

WHEREAS, Miami-Dade County Internal Services Department has complied with the requirements of Section 2-11.2.1, by offering the computers and monitors to other Miami-Dade County Agencies, none of which accepted the computers and monitors; and

WHEREAS, the computers and monitors are eligible for donation under Chapter 274 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 computers and monitors, with the listed residual value and other characteristics, to be surplus pursuant to Chapter 274 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>Est. Value</u>
DC#803150 Dell Latitude 360 Laptop	DC3HXD1	Fair	\$500.00
DC#811718 Dell OptiPlex 740 w/monitor	HXD0KC1	Fair	\$300.00
DC#803353 Dell OptiPlex 745 w/monitor	BT5G5F1	Fair	\$300.00
N/A Dell OptiPlex 520 w/monitor	5NYBLC1	Fair	\$150.00
N/A Planar Monitor	AH429H08307	Fair	\$50.00

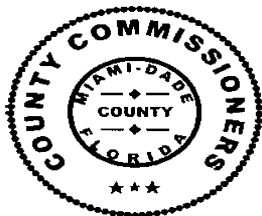
Section 2. This Board authorizes donation of the computers and monitors to the Donee. The Donee shall take possession of the computers and monitors within sixty (60) days of the effective date of this resolution and shall be responsible for any and all costs of transferring the property. The County Mayor or designee 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 computers and monitors 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 computers and monitors shall revert back to the County.

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

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

The Chairperson thereupon declared the resolution duly passed and adopted this 6th day of March, 2012. 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

5

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 Phone: (305) 592-3752
2025 N. W. 72 Ave Fax: (305) 592-3516
Miami, FL 33122

1. Full legal name of the requesting organization: NAUTILUS MIDDLE SCHOOL

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

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

**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.): Allyn Bernstein, School Principal,
4301 N MICHIGAN AVE, MIAMI BEACH, FL 33140. PHONE #/(305) 532-3481 FAX (305) 532 8906
Email: abernstein@dadeschools.net

4. Specify the surplus property requested (quantify, if applicable): 3 Dell Optiplex computers (740, 745 and GX520) and one Latitude 630 Laptop

5. Specify the purpose for which the surplus property will be used: The equipment will be used for instructional purposes.

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

A. Bernat
Signature of Authorized Representative

12/15/11
Date

6



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 04/05
08/06/07

85-8013887801G-1	10/18/2007	10/31/2012	COUNTY GOVERNMENT
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

MIAMI DADE COUNTY PUBLIC SCHOOL DISTRICT
AND ALL SUBORDINATE DISTRICT SCHOOL
1450 NE 2ND AVE # 615
MIAMI FL 33132-1308

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.



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.

7

Internal Revenue Service**Date:** February 2, 2005**SCHOOL BOARD OF MIAMI-DADE COUNTY FLORIDA
DIVISION OF FINANCE
1450 NE 2ND AVE RM 615
MIAMI FL 33132-1308****Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201****Person to Contact:**
Ms. Regina Parker 31-07403
Customer Service Specialist
Toll Free Telephone Number:
8:30 a.m. to 5:30 p.m. ET
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
59-6000572

Dear Sir or Madam:

This is in response to your request of February 1, 2005, regarding your organization's federal tax status.

Our records indicate that your organization may be a governmental instrumentality or a political subdivision of a state.

No provision of the Internal Revenue Code imposes a tax on the income of governmental units (such as states and their political subdivisions). Therefore, it has been the position of the Service that income of governmental units is not generally subject to federal income taxation. If, however, an entity is not itself a governmental unit (or an "integral part" thereof), its income will be subject to tax unless an exclusion or exemption applies.

One exclusion is provided by section 115(1) of the Code, which excludes from gross income:
"...income derived from ... the exercise of any essential governmental function and accruing to a State or any political subdivision thereof ..."

Your organization's income may not be subject to tax, either because the organization is a governmental unit (or an "integral part" thereof), or because the income is excluded under section 115. In addition, your organization may also be eligible to receive charitable contributions, which are deductible for federal income, estate, and gift tax purposes. Also, your organization is probably exempt from many federal excise taxes.

Your organization may obtain a letter ruling on its status under section 115 by following the procedures specified in Rev. Proc. 2002-1 or its successor.

Your organization may also qualify for exemption from federal income tax as an organization described in section 501(c)(3) of the Code. If the organization is an entity separate from the state, county, or municipal government, and if it does not have powers or purposes inconsistent with exemption (such as the power to tax or to exercise enforcement of regulatory powers), your organization would qualify under section 501(c)(3). To apply for exemption, complete Form 1023 and pay the required user fee.

-2-

SCHOOL BOARD OF MIAMI-DADE COUNTY FLORIDA
59-6000572

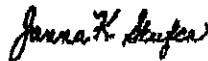
Sometimes governmental units are asked to provide proof of their status as part of a grant application. If your organization is applying for a grant from a private foundation, the foundation may be requesting certain information from your organization because of the restrictions imposed by the Code on such foundations. One such restriction imposes a tax on private foundations that make any "taxable expenditures." Under section 4945(d) and (h) of the Code, "taxable expenditures" include (1) any grant to an organization (unless excepted), unless the foundation exercises "expenditure responsibility" with respect to the grant; and (2) any expenditure for non-charitable purposes. Under section 4942 of the Code, private foundations must also distribute certain amounts for charitable purposes each year—"qualifying distributions"—or incur a tax on the undistributed amount. "Qualifying distributions" include certain amounts paid to accomplish charitable purposes.

Private foundation grants to governmental units for public or charitable purposes are not taxable expenditures under these provisions, regardless of whether the foundation exercises "expenditure responsibility." Under section 53.4945-5(a)(4)(ii) of the Foundation and Similar Excise Tax Regulations, expenditure responsibility is not required for grants for charitable purposes to governmental units (as defined in section 170(c)(1) of the code). Similarly, grants to governmental units for public purposes are "qualifying distributions", under section 53.4942(a)-3(a) of the regulations; and, if they are for charitable purposes, will not be taxable expenditures, under section 53.4945-6(a) of the regulations. Most grants to governmental units will qualify as being for charitable (as well as public) purposes.

Because of these restrictions, some private foundations require grant applicants to submit a letter from the Service determining them to be exempt under section 501(c)(3) and classified as a non-private foundation. Such a letter, or an underlying requirement that a grantee be a public charity, is not legally required to be relieved from the restrictions described above, when the prospective grantee is a governmental unit and the grant is for qualifying (public or charitable) purposes.

We believe this general information will be of assistance to your organization. This letter, however, is not a ruling and may not be relied on as such. If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

9