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

MEMORANDUM

Agenda Item No. 8(D)(1)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: April 8, 2014

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

SUBJECT: Resolution designating The Miami Times as the newspaper for publication of delinquent tax lists in 2014 for 2013 tax year
Resolution No. R-322-14

The accompanying resolution was prepared by the Finance Department and placed on the agenda at the request of Prime Sponsor Finance Committee.

R. A. Cuevas, Jr.
County Attorney

RAC/smm

Memorandum

MIAMI-DADE COUNTY

Date: April 8, 2014

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor

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

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Recommendation
It is recommended that the Board of County Commissioners approve the attached Resolution designating The Miami Times as the newspaper for publication of the 2014 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 2013 tax roll in accordance with §197.402, Florida Statutes (FS) and Rule 12D-13.036, Florida Administrative Code.

Scope
This action is countywide in scope.

Fiscal Impact/Funding Source
Approval of this resolution does not create a negative 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 taxpayers at the time taxes are paid or from investors when tax certificates are sold.

Track Record/Monitor
A similar resolution is submitted and has been approved by the Board annually as required by statute. The Tax Collector Division is responsible for providing advertising data to The Miami Times and proofing the advertisements for accuracy before they go to print.

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. The collection of the 2013 real property and tangible personal property taxes began on November 1, 2013 and taxes become delinquent on April 1, 2014. Florida Statutes require the Tax Collector to issue warrants and to 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, 2014, tax certificates for real property taxes will be sold starting June 1, 2014 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. Newspapers that meet these statutory requirements were identified, invited to bid and are listed below:

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

The Miami Daily Business Review and The Miami Times responded. The lowest responsive bidder for the project was The Miami Times whose bid is as follows:

Delinquent tangible personal property taxes		$ 10,822.46
Delinquent real property taxes		38,370.54
	TOTAL	$ 49,193.00

The Miami Times has experience in legal advertising having published the County's delinquent tangible personal property tax and delinquent real property tax advertisements in 2009 and 2011. The Miami Times 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 Times experience, to avoid delays that could result in the invalidation of the annual Tax Certificate Sale, which generated $170 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 previously published the voluminous delinquent tax listings (more than 300 newspaper pages), The Miami Times has demonstrated its ability to successfully complete this undertaking.

In addition to required legal advertising the Tax Collector's Office will continue its public awareness efforts by placing courtesy ads in The Miami Herald, The Miami Times, El Nuevo Herald, Diario De Las Americas, and Haiti En Marche. The Tax Collector's Office may also take full advantage of local periodicals 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 in March and April prior to the legally required advertisement in The Miami Times. The estimated cost of the additional courtesy advertising will cost the Tax Collector's Office approximately $10,000 based on previous year's expense.

The 311 Answer Center will be alerted to the Tax Collector's public awareness efforts and will be ready for the increased call volume. Answer Center 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.

Edward Marquez
Deputy Mayor

MEMORANDUM
(Revised)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: April 8, 2014

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

SUBJECT: Agenda Item No. 8(D)(1)

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 Mayor'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(D)(1)
4-8-14

RESOLUTION NO. R-322-14

RESOLUTION DESIGNATING THE MIAMI TIMES AS THE NEWSPAPER FOR PUBLICATION OF DELINQUENT TAX LISTS IN 2014 FOR 2013 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 IN AN AMOUNT NOT TO EXCEED $49,193.00

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, The Miami Times was the lowest bidder to respond to our invitation to advertise the year 2014 lists of the 2013 delinquent taxes and special assessments,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that designates The Miami Times as the newspaper for the publication of delinquent tax lists for the tax year 2013 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, in an amount not to exceed $49,193.00 and such publications to be under the direction and supervision of the Miami-Dade County Tax Collector.

The foregoing resolution was offered by Commissioner **Sally A. Heyman**, who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 8th day of April, 2014. 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.

Jorge Martinez-Esteve