



MEMORANDUM

Agenda Item No. 15(A)(1)

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

DATE: September 3, 2014

FROM: Honorable Harvey Ruvim, Clerk
Circuit and County Courts

SUBJECT: Resolution directing the Mayor or Mayor's
designee to provide the Miami-Dade County
Property Appraiser a copy of all leases and
operating agreements involving County-owned
property

Christopher Agrippa, Director
Clerk of the Board Division

A handwritten signature in black ink, appearing to read "Christopher Agrippa".

Resolution No. R-791-14

Ordinance 08-62 adopted by the Miami-Dade County Board of County Commissioners provides that the Property Appraiser may submit resolutions, ordinances, or reports related to his duties to the Clerk of the Board Division for placement on the next available agenda of the Miami-Dade County Board of County Commissioners.

Attached for placement on the September 3, 2014, Board of County Commissioners' agenda, is a proposed resolution submitted by the Property Appraiser directing the Mayor or Mayor's designee to provide the Miami-Dade County Property Appraiser a copy of all leases and operating agreements involving County-owned property.

CA/fed
Attachment



MEMORANDUM

(Revised)

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

DATE: September 3, 2014

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

SUBJECT: Agenda Item No. 15(A)(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. 15(A)(1)
9-3-14

RESOLUTION NO. R-791-14

RESOLUTION DIRECTING THE MAYOR OR MAYOR'S
DESIGNEE TO PROVIDE THE MIAMI-DADE COUNTY
PROPERTY APPRAISER A COPY OF ALL LEASES AND
OPERATING AGREEMENTS INVOLVING COUNTY-OWNED
PROPERTY

WHEREAS, County-owned property is ordinarily immune from ad valorem taxation;
and

WHEREAS, despite this immunity, the Florida Supreme Court has recently ruled that a
tenant and/or operator of County-owned property may, under certain circumstances, be deemed
to be the equitable owner of the leased property, and thus subject to ad valorem taxes; and

WHEREAS, tenants who lease County-owned property for no consideration may also be
subject to ad valorem taxation of their leasehold interests; and

WHEREAS, because leases and operating agreements are not recorded in the public
records, the Property Appraiser's Office is not always aware of the existence of such agreements
involving County-owned property; and

WHEREAS, Florida law requires all property to be fairly and equitably taxed, to ensure
that local governmental entities, including the County, the Miami-Dade County School Board,
and local municipalities are properly funded; and

WHEREAS, tenants and/or operators of County-owned property might escape proper
taxation of their interests in County-owned property if the Property Appraiser's Office is not
made aware of their interests in such property,

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

Section 1. Within 90 days of the effective date of this resolution, directs the Mayor or Mayor's designee to provide the Property Appraiser's Office a copy of every existing lease and operating agreement involving County-owned property.

Section 2. For every prospective lease and operating agreement involving County-owned property, the Mayor or Mayor's designee is directed to provide to the Property Appraiser's Office, within 30 days of execution, a copy of such lease or operating agreement.

The foregoing resolution was offered by Commissioner **José "Pepe" Diaz**, 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:

	Rebeca Sosa, Chairwoman	aye
	Lynda Bell, Vice Chair	aye
Bruno A. Barreiro	aye	Esteban L. Bovo, Jr. aye
Jose "Pepe" Diaz	aye	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 3rd day of September, 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.

A handwritten signature in black ink, appearing to read "Jorge Martinez-Esteve", is written over a horizontal line.

Jorge Martinez-Esteve