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OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

MEMORANDUM

Agenda Item No. 11(A)(20)

TO: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

DATE: January 21, 2015

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

SUBJECT: Resolution urging the Florida Legislature to enact legislation requiring the Florida Department of Revenue to update administrative rule regarding petitioners' right to reschedule hearings before the Value Adjustment Board ("VAB"); further urging the Florida Department of Revenue to amend applicable rules of the Florida Administrative Code to limit to one the number of petitioner reschedules allowed before the VAB

Resolution No. R-53-15

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Vice Chairman Esteban L. Bovo, Jr.

R. A. Cuevas, Jr.
County Attorney

RAC/smm

MEMORANDUM
(Revised)

TO: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

DATE: January 21, 2015

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SUBJECT: Agenda Item No. 11(A)(20)

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. 11(A)(20)
1-21-15

RESOLUTION NO. R-53-15

RESOLUTION URGING THE FLORIDA LEGISLATURE TO ENACT LEGISLATION REQUIRING THE FLORIDA DEPARTMENT OF REVENUE TO UPDATE ADMINISTRATIVE RULE REGARDING PETITIONERS' RIGHT TO RESCHEDULE HEARINGS BEFORE THE VALUE ADJUSTMENT BOARD ("VAB"); FURTHER URGING THE FLORIDA DEPARTMENT OF REVENUE TO AMEND APPLICABLE RULES OF THE FLORIDA ADMINISTRATIVE CODE TO LIMIT TO ONE THE NUMBER OF PETITIONER RESCHEDULES ALLOWED BEFORE THE VAB

WHEREAS, Florida statutes provide taxpayers the right to challenge a Property Appraiser's assessment of their property by, among other things, filing a petition with, and having a hearing before, their local Value Adjustment Board ("VAB"); and

WHEREAS, during the 2012 regular session, the Florida Legislature amended section 194.032 of the Florida Statutes to provide that such petitioners "may reschedule the hearing a single time by submitting to the clerk a written request to reschedule, at least 5 calendar days before the day of the originally scheduled hearing;" and

WHEREAS, the Florida Department of Revenue ("DOR") is responsible for adopting administrative rules which establish uniform procedures for hearings before the VAB and their special magistrates, and which must be consistent with Florida Statutes; and

WHEREAS, with regard to petitioners rescheduling hearings before the VAB, DOR has adopted Rule 12D-9.019(4), Florida Administrative Code, the first part of which allows a petitioner to reschedule a hearing "without good cause one time by submitting a written request to the board clerk no fewer than five (5) calendar days before the scheduled appearance," consistent with section 194.032 of the Florida Statutes; and

WHEREAS, Rule 12D-9.019(4)(b), however, then expands beyond the scope of section 194.032 by allowing petitioners an entirely separate opportunity to reschedule "for good cause," which is not supported by any statutory authority, and which does not limit the number of petitioner reschedules "for good cause," thus allowing for a potentially indefinite number of petitioner reschedules; and

WHEREAS, Rule 12D-9.019(4) thus conflicts with section 194.032; and

WHEREAS, the VAB process is intended to provide an expedited and efficient opportunity for taxpayers to challenge the Property Appraiser's assessment of their property; and

WHEREAS, Rule 12D-9.019(4), as adopted by DOR, allows taxpayer agents an unlimited number of opportunities to reschedule hearings, resulting in inordinate delays in completing the certification of the tax roll; and

WHEREAS, these delays can impact the ability of other taxpayers to have their petitions heard in a timely fashion by the VAB; and

WHEREAS, these delays also negatively impact local taxing authorities, including Miami-Dade County, by requiring the payment of additional interest,

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

Section 1. Urges the Florida Legislature to adopt legislation requiring DOR to update Rule 12D-9.019(4) of the Florida Administrative Code to limit to one the number of petitioner reschedules allowed before the VAB, in accordance with section 194.032 of the Florida Statutes.

Section 2. Urges the Florida Department of Revenue to amend Rule 12D-9.019(4) of the Florida Administrative Code to limit to one the number of petitioner reschedules allowed before the VAB, in accordance with section 194.032 of the Florida Statutes.

Section 3. Directs the Clerk of the Board to transmit certified copies of this resolution to the Governor, the Senate President, the House Speaker, and the Chair and Members of the Miami-Dade State Legislative Delegation, and the Executive Director of the Florida Department of Revenue.

Section 4. Directs the County's state lobbyists to advocate the passage of legislation accomplishing the goals set forth herein, and authorizes and directs the Office of Intergovernmental Affairs to amend the 2015 state legislative package to include this item and to include this issue in the 2016 state legislative package when it is presented to the Board.

The Prime Sponsor of the foregoing resolution is Vice Chairman Esteban L. Bovo, Jr. It was offered by Commissioner **Esteban L. Bovo, Jr.**, who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

Jean Monestime, Chairman			**aye**
Esteban L. Bovo, Jr., Vice Chairman			**aye**
Bruno A. Barreiro	**aye**	Daniella Levine Cava	**aye**
Jose "Pepe" Diaz	**aye**	Audrey M. Edmonson	**absent**
Sally A. Heyman	**absent**	Barbara J. Jordan	**aye**
Dennis C. Moss	**aye**	Rebeca Sosa	**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 21st day of January, 2015. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this Resolution and the filing of this approval with the Clerk of the 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