

MEMORANDUM

Special Item No. 3

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

DATE: December 7, 2020

FROM: Geri Bonzon-Keenan
Successor County Attorney

SUBJECT: Resolution urging the Florida Governor to issue an Executive Order, and urging the Florida Legislature to enact legislation, providing relief in the wake of coronavirus disease 2019 (COVID-19) to property owners struggling to pay their property taxes, such as extending the property tax discount payment periods

Resolution No. R-1233-20

The accompanying resolution was prepared and placed on the agenda at the request of Co-Prime Sponsors Commissioner Jose "Pepe" Diaz and Acting Chairwoman Rebeca Sosa and Co-Sponsors Commissioner Sally A. Heyman, Commissioner Kionne L. McGhee and Senator Javier D. Souto.



Geri Bonzon-Keenan
Successor County Attorney

GBK/lmp



MEMORANDUM
(Revised)

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

DATE: December 7, 2020

FROM: 
Gen Bonzon-Keenan
Successor County Attorney

SUBJECT: Special Item No. 3

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
- Statement of social equity 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 present ____, 2/3 membership ____, 3/5's ____, unanimous ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) ____, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) ____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved *Daniella Levine Carr* Mayor
Veto _____
Override _____

Special Item No. 3
12-7-20

RESOLUTION NO. R-1233-20

RESOLUTION URGING THE FLORIDA GOVERNOR TO ISSUE AN EXECUTIVE ORDER, AND URGING THE FLORIDA LEGISLATURE TO ENACT LEGISLATION, PROVIDING RELIEF IN THE WAKE OF CORONAVIRUS DISEASE 2019 (COVID-19) TO PROPERTY OWNERS STRUGGLING TO PAY THEIR PROPERTY TAXES, SUCH AS EXTENDING THE PROPERTY TAX DISCOUNT PAYMENT PERIODS

WHEREAS, coronavirus disease 2019 (COVID-19) is an infectious disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2), a novel coronavirus that was first identified in December 2019; and

WHEREAS, on March 9, 2020, Governor Ron DeSantis issued Executive Order No. 20-52 declaring a state of emergency for the entire State of Florida as a result of COVID-19; and

WHEREAS, on March 11, 2020, Mayor Carlos A. Gimenez declared a state of emergency for Miami-Dade County as a result of COVID-19; and

WHEREAS, these orders were subsequently extended; and

WHEREAS, the disease has spread globally, and on March 11, 2020, the World Health Organization officially declared COVID-19 a pandemic; and

WHEREAS, as of December 4, 2020, the total number of confirmed cases of COVID-19 worldwide is over 65.4 million, with more than 14.2 million of those in the United States; and

WHEREAS, overall, this pandemic has resulted in the worst economic downturn since the Great Depression; and

WHEREAS, in response to the COVID-19 pandemic, public health officials and the Center for Disease Control and Prevention (CDC) encouraged “social distancing” to reduce the spread of the virus; and

WHEREAS, to enforce social distancing, Governor DeSantis and Mayor Gimenez issued executive and emergency orders restricting businesses’ and residents’ activities in order to prevent the spread of COVID-19; and

WHEREAS, as a result of these declarations of emergency and mandatory closures of non-essential businesses in Miami-Dade County, thousands of workers in Miami-Dade County and throughout this State have been laid off, furloughed, or left with severely reduced work hours; and

WHEREAS, about 65 million Americans have filed for unemployment since mid-March 2020; and

WHEREAS, data from the United States Bureau of Labor Statistics reveals that several cities in Florida, including the Cities of Hialeah, Miami, Orlando, and Port St. Lucie, are among those in the United States that have seen the biggest spikes in unemployment due to the COVID-19 pandemic; and

WHEREAS, many of Florida’s property owners facing financial hardship caused by the effects of COVID-19 are struggling to pay their property taxes, which puts them at risk of losing their property; and

WHEREAS, this Board is concerned about the economic impact the COVID-19 emergency is having on the ability of Florida property owners to timely pay their property taxes; and

WHEREAS, as such, this Board passed Resolution No. R-774-20, which urged the Florida Governor to issue an executive order, and urged the Florida Legislature to enact legislation,

providing relief to property owners struggling to pay their property taxes in the wake of COVID-19 and the resulting economic impacts, such as delaying the payment of property taxes, allowing Florida residents to pay their property taxes in up to three installments, or waiving the payment of penalties; and

WHEREAS, this Board desires to continue its support for property owners struggling to pay their property taxes while the severe economic impacts of COVID-19 persist; and

WHEREAS, currently, Florida law provides a 4 percent discount for property tax payments made in the month of November or at any time within thirty days after the sending of the original tax notice; and

WHEREAS, this Board believes that extending the property tax discount payment periods would assist taxpayers in paying their property taxes in the wake of COVID-19,

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

Section 1. Urges the Florida Governor to issue an executive order providing relief to property owners struggling to pay their property taxes in the wake of COVID-19 and the resulting economic crisis, such as extending the existing property tax discount payment periods provided for by Florida law.

Section 2. Urges the Florida Legislature to adopt similar legislation that accomplishes the goals described in section 1 above.

Section 3. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Florida Governor, Senate President, House Speaker, and the Chair and Members of the Miami-Dade County State Legislative Delegation.

Section 4. Directs the County’s state lobbyists to advocate for the actions set forth in sections 1 and 2 above, and authorizes and directs the Office of Intergovernmental Affairs to amend the 2020 State Legislative Package to include this item and to include this item in the 2021 State Legislative Package when it is presented to the Board.

The Co-Prime Sponsors of the foregoing resolution are Commissioner Jose “Pepe” Diaz and Acting Chairwoman Rebeca Sosa and the Co-Sponsors are Commissioner Sally A. Heyman, Commissioner Kionne L. McGhee and Senator Javier D. Souto. It was offered by

Commissioner **José "Pepe" Diaz** , 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, Acting Chairwoman	aye	
Jose “Pepe” Diaz	aye	Sen. René García	aye
Oliver G. Gilbert, III	aye	Keon Hardemon	aye
Sally A. Heyman	aye	Danielle Cohen Higgins	aye
Eileen Higgins	aye	Joe A. Martinez	absent
Kionne L. McGhee	aye	Jean Monestime	aye
Raquel A. Regalado	aye	Sen. Javier D. Souto	aye

