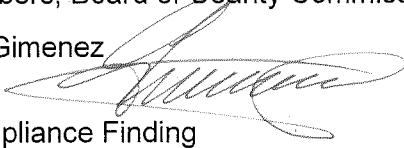


Memorandum



Date: November 18, 2014

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

From: Carlos A. Gimenez
Mayor 

Subject: TRIM Compliance Finding

Today, I was officially notified by the Florida Department of Revenue (FDOR), Truth in Millage (TRIM) Compliance Unit that Miami-Dade County is not in compliance with TRIM law due to an error in the Notice of Proposed Tax Increase posted in *The Miami Herald* on September 14, 2014. The advertisement did properly notify taxpayers of a proposed tax increase and TRIM notices sent to the owners of each folio were correct. However, one figure on the advertisement – the actual proposed tax levy – was inadvertently reported at the budgeted proposed tax level (95 percent of the actual per state law). According to rules promulgated by FDOR, this is an error and requires advertising the Notice of Proposed Tax Increase again and holding the final budget hearing again in order to be certified as compliant. Compliance is required in order to be eligible to receive state-shared revenues. According to FDOR, to date, we are one of 15 taxing jurisdictions cited this year.

To rectify this matter, Chairwoman Sosa will be requesting a final hearing for the evening of December 4, 2014. We will follow the same procedures as required for the final budget hearing held on September 18, 2014, including holding a public hearing.

While there was no malicious intent on the part of our Budget Department professionals, this is unacceptable. On November 10, 2014, I suspended Budget Director Jennifer Moon for one day, Deputy Director Hugo Salazar for three days and Operating Budget Coordinator Barbara Galvez for five days all without pay. Each is ultimately responsible for the supervision of the departmental personnel tasked with preparing the notice. Furthermore, after receiving the official notification from FDOR requiring that Miami-Dade County re-advertise the meeting, I have directed that the costs associated with re-advertising the December 4 meeting be paid for by Director Moon and not Miami-Dade County.

Should you have any questions, please contact Edward Marquez, Deputy Mayor at 305-375-1451 or Jennifer Moon, Budget Director at 305-375-5143.

Attachment

c: Honorable Harvey Ruvin, Clerk, Circuit and County Courts
Honorable Bertila Soto, Chief Judge, Eleventh Judicial Circuit
Honorable Katherine Fernandez-Rundle, State Attorney
Honorable Carlos Martinez, Public Defender
Honorable Pedro Garcia, Property Appraiser
Joseph Centorino, Executive Director, Commission on Ethics and Public Trust
Mary T. Cagle, Inspector General
Robert A. Cuevas, Jr., County Attorney
Office of the Mayor Staff
Department Directors
Charles Anderson, Commission Auditor



Executive
Director
Marshall Stranburg

November 17, 2014

RECEIVED
NOV 18 2014

Jennifer Moon, Budget Director
Miami-Dade County Board of Commissioners
111 Northwest 1st Street, 22nd Floor
Miami, Florida 33128

OFFICE OF MANAGEMENT
AND BUDGET

Re: Truth in Millage (TRIM) Certification

Dear Ms. Moon:

The Department of Revenue has reviewed the millage certification documents your taxing authority submitted under sections 200.065 and 200.068, F.S. The following errors are violations of the TRIM law. Your taxing authority must correct these errors immediately, or you will be subject to the loss of revenue sharing and the loss of ad valorem revenues from millage in excess of the rolled-back rate.

FINDINGS OF FACT

Portions of the property tax levy in the Notice of Proposed Tax Increase advertisement were incorrect (see attached copy for correct amount to advertise, as s. 200.065(3)(a), F.S., requires). The notice substantially understated this year's proposed tax levy.

CONCLUSIONS OF LAW

The Notice of Proposed Tax Increase advertisement showed an incorrect property tax levy. This violates s. 200.065 (3)(a), F.S., and Rule 12D-17.005(2)(a), (2)(c)6. and (2)(c)26., F.A.C.

Jennifer Moon, Budget Director
Miami-Dade County Board of Commissioners
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OPPORTUNITY TO REMEDY

The law gives you the opportunity to correct these violations by advertising the Notice of Proposed Tax Increase advertisements and holding your hearings again, and re-certifying compliance under section 200.065(13), F.S.

Within 15 days of receipt of this notice, you will need to advertise your:

Notice of Proposed Tax Increase with applicable violation clause and
Budget Summary advertisements.

Section 200.065(13)(b) and (c), F.S., establishes the requirements of this letter. Section 200.065(12), F.S., requires you to hold a new millage and budget hearing two to five days following publication of the advertisement.

After you have advertised the notices again and held the new final hearing, please forward to this office copies of the advertisements (full page from newspaper) with proofs of publication; a copy of the resolution/ordinance adopting the millage; a copy of the resolution/ordinance adopting the budget; and your Form DR-487, Certification of Compliance.

By copy of this notice, we are notifying and directing the tax collector to withhold ad valorem tax revenue collected in excess of the rolled-back rate until the taxing authority has met the requirements of law.

By copy of this notice, we are notifying the Refunds and Revenue Distribution Process of the General Tax Administration Program to proceed consistently with sections 200.065(13)(a), 218.23(1), and 218.63(2), F.S., and Rule Chapter 12-10, F.A.C., to withhold revenue sharing funds until the taxing authority corrects its noncompliance or, if not corrected, for the 12 months following the department's determination of noncompliance. If the taxing authority does not correct its noncompliance, the department will deposit these withheld funds into the General Revenue Fund.

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Miami-Dade County Board of Commissioners
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If you fail to correct these violations in the manner section 200.065(13), F.S., describes and to re-certify compliance to the department after re-advertising and re-holding the hearings, you will forfeit your state revenue sharing funds and ad valorem proceeds in excess of the rolled-back rate. If you re-certify compliance and the department determines your re-certification is not in compliance with section 200.065, F.S., the same consequences will occur.

This determination applies only to the TRIM certification requirements and we will send a determination regarding the maximum millage levy requirements of section 200.065(5), F.S., in a separate notice.

If you believe the certification you submitted does not support the department's determination, please consider the following notice.

NOTICE OF RIGHTS

The determination in this matter is not subject to review under Chapter 120, F.S. Under section 200.065, F.S., mediation is not available in any administrative dispute of the type of agency action this notice announces.


You may also have the right to adjudicate this matter before a circuit court under Chapter 86, Florida Statutes, and applicable Florida law.

You have the right to seek judicial review of this order under section 120.68, F.S. As Rule 9.110, Florida Rules of Appellate Procedure, prescribes, to seek a judicial review you must file a Notice of Appeal with the department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668. You must also file a copy of the Notice of Appeal and the applicable filing fees with the appropriate District Court of Appeal. You must file this Notice of Appeal within 30 days from the date of this order.

Jennifer Moon, Budget Director
Miami-Dade County Board of Commissioners
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If you have any questions, please notify Menee Rumlin-Bond at 850-617-8919.

Sincerely,

A handwritten signature in black ink, appearing to be "Howard Moyes", written over a circular scribble.

Howard Moyes, Interim Director
Property Tax Oversight Program

HM/mrb # 23.01

Attachments

cc: Honorable Marcus Saiz de la Mora
Miami-Dade County Tax Collector

Mr. Dave Ansley, Process Manager
Refunds and Revenue Distribution