Memorandum

MIAMI-DADE COUNTY

Date: February 11, 2015

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

From: Carlos A. Gimenez
Mayor

Subject: 2014 Annual Report on Environmentally Endangered Lands Program Tax Deed Purchases

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On December 4, 2007, the Board of County Commissioners adopted Resolution No. R-1300-07, which authorized the Environmentally Endangered Lands (EEL) Program to bid on and purchase tax deeds for properties listed on the EEL Priority A Acquisition List when the purchase price is equal to or less than the appraised value or the tax assessed value. This annual report on EEL Program Tax Deed Purchases is provided in accordance with Resolution R-1300-07 (attached).

The County's EEL Program, in partnership with the South Florida Water Management District, the State of Florida, and other funding partners, has acquired over 21,500 acres of environmentally endangered lands throughout Miami-Dade County to date. The EEL Program monitors properties available for auction through the Clerk of Courts website.

Since the last Annual Report for the period of November 22, 2013 through December 31, 2014, no tax deed purchases were made by the EEL Program at auction.

If you have questions concerning the above, please contact Lee N. Hefty, Assistant Director, Division of Environmental Resources Management in the Department of Regulatory and Economic Resources (RER) at (305) 372-6754 or heftyl@miamidade.gov.

c: Jack Osterholt, Deputy Mayor/Director, (RER)
Robert A. Cuevas, County Attorney
Charles Anderson, Commission Auditor
Christopher Agrippa, Clerk of the Board
Lourdes M. Gomez, Deputy Director, Regulatory Resources, RER
Lee N. Hefty, Assistant Director, Division of Environmental Resources Management, RER

Attachment

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

Memorandum

MIAMI-DADE COUNTY

Date: December 4, 2007

Agenda Item No. 8(D)(1)(E)

To: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

From: George M. Burgess
County Manager

R-1300-07

Subject: Resolution Authorizing the Environmentally Endangered Lands (EEL) Program to Bid on and Purchase Tax Deeds for Real Properties on the EEL Priority A Acquisition List Where the Purchase Price is Equal to or Less Than Either the Appraised Value or the Tax Assessed Value

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Recommendation

It is recommended that the Board of County Commissioners approve the attached resolution which authorizes the Environmentally Endangered Lands (EEL) Program to bid on and to purchase tax deeds for properties that have been previously designated by the County Commission as Priority A properties on the EEL Acquisition List without further authorization by the Commission. The purchase price must be less than or equal to either the appraised value or the tax-assessed value of the property. Tax deeds purchased by the EEL Program will be reported annually to the County Commission.

Scope

This resolution is Countywide in scope.

Fiscal Impact/Funding Source

This resolution is expected to result in a savings in the purchase cost of any land in an EEL acquisition project that is auctioned for delinquent taxes. The cost of purchasing a tax deed will be paid from funds that are designated for EEL land purchases. At present, available funding sources that are authorized for EEL land acquisition include the EEL Acquisition Trust Fund and Building Better Communities Bond funds. Other dedicated funding sources, such as acquisition grants to the EEL Program, may also be used as they become available.

Track Record/Monitor

The Director of the Department of Environmental Resources Management (DERM) will monitor these EEL acquisitions and will report to the County Commission annually.

Background

This resolution is designed to allow the EEL Program to bid for tax deeds when the County Tax Collector calls a public auction of a property that is located within a designated EEL project area. The amount bid may not exceed the value of either the appraised value of the property or the tax assessed value of the property. By law and without exception, when a property is auctioned for delinquent taxes, the successful bidder must pay the Tax Collector within 24 hours of the auction. This resolution is necessary to allow the EEL Program to conclude the purchase within 24 hours without further approvals by the Commission.

Authority to Purchase Real Property. The authority to acquire real property rests solely with the County Commission. When the County purchases land from willing sellers, the Commission generally exercises this authority by authorizing the county staff to obtain an appraisal and to enter negotiations on a parcel of land, by approving the funding for the purchase of the parcel, and by approving the contract for the purchase of real property. With the EEL Program, the authority to appraise and negotiate has already been granted by the Commission and the funding source approved.

All properties on the EEL Priority A Acquisition List have been placed there by the County Commission in accordance with the procedures established for EEL in Chapter 24-50 of the County Code. In so doing, the Commission has authorized staff to obtain appraisals for these properties and to negotiate with willing sellers for the purchase.

Funding for properties on the EEL Acquisition List includes the EEL Acquisition Trust Fund and the Building Better Communities Bond funds. These funding sources have been specifically designated for EEL land purchases by referendum and Commission approval. Any future sources of funding, such as grants, that may become available for EEL land purchase, will have been approved by the County Commission.

The resolution limits the amount that may be paid for a property. The maximum bid is limited to the greater value of either the appraised value of the property or the tax assessed value established by the County Property Appraiser. EEL appraised values are obtained from independent appraisers in accordance with Florida Statute 125.355 and AO 8-1. All purchases of tax deeds completed under this resolution will be reported to the County Commission on an annual basis.

Tax Deed Auctions. Florida Statutes and State Administrative Rules prescribe in detail the requirements and process for counties to auction real property for past due taxes. In general, the Tax Collector may call a public auction for tax deed when taxes on a real property have gone unpaid for several years. In years prior to auctioning the property, tax certificates may have been sold at auction each year that the taxes have gone unpaid.

The minimum bid that the Tax Collector can accept for a property must cover the costs of past due taxes and any interest due to the holder of a tax certificate. Most often, the required minimum bid is less than the appraised value of the property.

In the event that there are no bids on the tax deed, the property escheats to the County. In the past, the EEL Program received property by escheatment. In more recent years, private interest in bidding for tax deeds has increased and fewer properties have escheated to the County. This resolution will afford the EEL Program the opportunity to competitively bid on these properties.

Assistant County Manager

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 8(D)(1)(E)
12-04-07

RESOLUTION NO. R-1300-07

RESOLUTION AUTHORIZING THE ENVIRONMENTALLY ENDANGERED LANDS (EEL) PROGRAM TO BID ON AND TO PURCHASE TAX DEEDS FOR REAL PROPERTIES WHICH ARE LISTED ON THE EEL PRIORITY A ACQUISITION LIST WHERE THE PURCHASE PRICE IS EQUAL TO OR LESS THAN EITHER THE APPRAISED VALUE OR THE TAX ASSESSED VALUE AND REQUIRING ANNUAL REPORTS OF TAX DEED PURCHASES TO THE BOARD OF COUNTY COMMISSIONERS

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference, and to fulfill the purposes of Chapter 24-50 of the Code of Miami-Dade County,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board hereby authorizes the Environmentally Endangered Lands Program to bid on and to purchase tax deeds for real properties which have been previously listed by the Board of County Commissioners on the Environmentally Endangered Lands Priority A Acquisition List in accordance with Chapter 24-50, where the purchase price of said deed is less than or equal to either the value established by an independent fee appraiser or the value established by the tax assessed value of the property and the title of the subject property has been reviewed in accordance with Administrative Order 8-1. Further, the EEL Program

shall utilize county staff and/or contractors in order to provide such services as may be necessary to implement this resolution, and shall provide for annual report to the board of tax deed purchases made pursuant to this resolution.

The foregoing resolution was offered by Commissioner Jose "Pepe" Diaz, who moved its adoption. The motion was seconded by Commissioner Joe A. Martinez and upon being put to a vote, the vote was as follows:

Bruno A. Barreiro, Chairman	aye		
Barbara J. Jordan, Vice-Chairwoman	aye		
Jose "Pepe" Diaz	aye	Audrey M. Edmonson	aye
Carlos A. Gimenez	aye	Sally A. Heyman	absent
Joe A. Martinez	aye	Dennis C. Moss	aye
Dorrin D. Rolle	aye	Natacha Seijas	aye
Katy Sorenson	absent	Rebeca Sosa	aye
Sen. Javier D. Souto	absent		

The Chairperson thereupon declared the resolution duly passed and adopted this 4th day of December, 2007. 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: Kay Sullivan
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

Robert A. Duvall