



**OFFICE OF THE COMMISSION AUDITOR  
MIAMI-DADE BOARD OF COUNTY COMMISSIONERS**

**COMMISSION AUDITOR'S  
INFORMATIONAL RESEARCH**

**BOARD OF COUNTY COMMISSIONERS MEETING**

**December 1, 2020**

**9:30 A.M.**

**Commission Chambers**

Yinka Majekodunmi, CPA  
Commission Auditor

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**BCC Meeting:  
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Research Notes**

**Item No. 5A**

**File No. 201982**

**Researcher: CB   Reviewer: PGE**

ORDINANCE CREATING THE SILVER PALMS WEST COMMUNITY DEVELOPMENT DISTRICT

**ISSUE/REQUESTED ACTION**

N/A

**PROCEDURAL HISTORY**

**Prime Sponsor: None**

**Department/Requester: Parks, Recreation and Open Spaces**

This item was approved for first reading at the October 20, 2020 Board of County Commissioners meeting and set for a public hearing before the Board of County Commissioners on December 1, 2020.

**ANALYSIS**

OCA's background research on the initial members of the Silver Palms West Community Development District Board of Supervisors – Maria Carolina Herrera, Teresa Baluja, Carmen Beatriz Orozco, Raisa Krause, and Yadira Monzon – yielded no adverse informational findings.

**APPLICABLE LEGISLATION**

**Resolution No. R-636-14**, adopted on July 1, 2014, requires OCA to complete background research on applicants being considered to serve on County Boards and Trusts that require nominations and/or appointments by the BCC.

<http://intra/gia/matter.asp?matter=141238&file=true&yearFolder=Y2014>

**BCC Meeting:  
December 1, 2020  
Research Notes**

**Item No. 11A1  
File No. 202174**

**Researcher: JNF Reviewer: PGE**

RESOLUTION RELATING TO THE MIAMI-DADE COUNTY TELEVISION, FILM AND ENTERTAINMENT PRODUCTION INCENTIVE PROGRAM; AMENDING RESOLUTION NO. R-783-17; MODIFYING MINIMUM APPLICATION REQUIREMENTS AND PROCEDURES AS A RESULT OF CORONAVIRUS DISEASE 2019 (COVID-19)

**ISSUE/REQUESTED ACTION**

Whether the Board should amend Resolution No. R-783-17 governing the Miami-Dade County Television, Film and Entertainment Production Incentive Program, modifying requirements to accommodate program grantees in a COVID-19 environment.

**PROCEDURAL HISTORY**

**Prime Sponsor: Commissioner Sally A. Heyman, District 4  
Department/Requester: None**

This item was scheduled to be heard at the November 12, 2020 Parks, Recreation and Cultural Affairs Committee, which was cancelled. This item is thus being forwarded to the Board without committee review.

**ANALYSIS**

The purpose of this item is to revisit the requirements for the two-tier Miami-Dade County Television, Film and Entertainment Production Incentive Program, previously approved by the Board in July 2017 and modified in June 2019, to allow Miami-Dade County to remain competitive in attracting film and entertainment productions to the area during the COVID-19 era. The program's first tier grants up to \$100,000 to productions that spend at least \$1 million within Miami-Dade County, and the second tier grants up to \$50,000 to productions that spend \$500,000 to \$999,999 within the County. Currently, the first tier requires each project to employ a minimum of 40 main cast and crew, excluding extras and background talent, that are Miami-Dade County residents for the duration of the project. The current requirements for the second tier entail employment of 20 Miami-Dade County residents as main cast and crew members.

COVID-19 has forced the film and entertainment industry to reimagine its productions to incorporate social distancing, with staggered shifts for crews and shortened workdays ultimately increasing the overall length of production. Longer production schedules, implementation of additional sanitation measures, as well as the need for personal protective equipment and testing of the crew have driven up overall production costs, which have been balanced by scaling down crew size. Minimizing crews has made it difficult for productions to meet the Incentive Program's requirement of employing a minimum number of County residents. The proposed resolution tailors the program requirements to accommodate productions in a COVID-19 climate by now requiring a minimum percentage, rather than a stated minimum number, of County residents to be hired as principal cast or crew for the duration of the project's filming within the County—no less than 70 percent for both tiers.

The remaining program requirements would remain unchanged. Both tiers currently require 70 percent of the entire production project to be produced or filmed in Miami-Dade County, and each project to utilize at least 70 percent of vendors that are registered to do business with the County. Additionally, County residents hired as cast and crew members are to receive a minimum of the Living Wage as prescribed by Section 2-8.9 of the County Code. Each project must also produce a return of investment of at least \$10 for every dollar provided by Miami-Dade County as part of the program. Return of investment is calculated by dividing the total of salaries paid to County residents and amount paid

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to County registered businesses hired as vendors and contractors by the total dollar amount of monetary support from the County.

In the absence of a state incentive program, several local jurisdictions have created their own programs to attract film and entertainment productions. Table 1 below compares programs across select local jurisdictions.

**Table 1 – Comparison of Film Incentive Programs**

<b>Jurisdiction</b>	<b>Film Incentive Program</b>	<b>Requirements for Employment of Local Residents during Production</b>
Miami-Dade County (Proposed Resolution)	Two-tier incentive program. The first tier grants up to \$100,000 to productions that spend at least \$1 million, and the second tier grants up to \$50,000 to productions that spend \$500,000 to \$999,999 in Miami-Dade.	No less than 70 percent of qualified residents are hired as principal cast or crew for the days produced or filmed in Miami-Dade County.
Duval County	Rebate of 10 percent of a production's qualified expenditures as an incentive to film in Duval County; a production must make at least \$50,000 in qualified expenditures to qualify.	The number of county residents who will be employed on the project, the duration of such employment, and the average wages paid to such residents is the metric given the most priority when making award determinations. Preference is given to a project that expects to pay higher than the statewide average wage.
Hillsborough County	10 percent rebate for companies that spend at least \$100,000 on production in the county.	None
Manatee County	Cash incentives are calculated based on a formula which approximates the value of the project to the commission as follows: maximum award multiplied by the percentage of shoot days in the county multiplied by the percentage of hotel days in the county equals the actual dollar award.  The maximum project budget-based cash incentives are as follows:  \$250,000 up to \$500,000 project budget = \$25,000 incentive  \$500,000 up to \$1 million project budget = \$35,000 incentive	None

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	<p>\$1 million up to \$5 million project budget = \$50,000 incentive</p> <p>\$5 million or greater project budget = by agreement</p> <p>Premium cash incentives are limited to no more than one per fiscal year and may not be given in conjunction with a cash incentive but may be given in conjunction with in-kind incentives.</p> <p>Premium cash incentives are the lower of \$250,000 or 50% of the project budget. To be eligible for the award of a premium cash incentive, a project must, as demonstrated in the prequalification application, meet the following criteria:</p> <ol style="list-style-type: none"> <li>1) Project must be a feature film intended for theatrical release or television pilot or series.</li> <li>2) Project must be set in and 90% filmed in the county.</li> <li>3) Project must have a national distributor in place on date of application.</li> <li>4) Project must provide meaningful promotion of the county.</li> <li>5) Project must have an MPAA rating of G, PG, PG-13 or R.</li> <li>6) Project must have at least one qualified producer.</li> </ol>	
Pinellas County	10 percent rebate for production companies on what they spend filming in the county.	None

**ADDITIONAL INFORMATION**

The Florida Entertainment Incentive Program was launched in 2010 with a pool of \$296 million in tax credits for film, TV and video productions for eligible projects which had 60% of the cast and crew based in Florida. The funding was depleted in three years due to extensive interest in the program. Funding was not replenished in subsequent years and

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the program ultimately expired in 2016. Florida's Office of Film and Entertainment reported that the state awarded \$288 million in tax credit incentives to 299 certified productions during the program's lifetime.

Due to lack of state incentives, notable TV, film and entertainment projects set in Florida have been produced elsewhere, namely Georgia, Louisiana, California, and other states where tax incentives exist for the industry, with some states offering as much as 30% in tax credits. Several attempts to revive the legislation at the state level have failed, the most recent being SB 334 and SB 530 during the 2020 Florida State Legislative Session. SB 334 would have authorized counties imposing a Tourist Development Tax to use the tax revenues to promote or incentivize film or television productions in this state while SB 530 proposed creation of a Film, Television, and Digital Media Targeted Rebate Program, offering rebates to certified film, television, and digital media projects that, among other requirements, employ Florida residents and spend at least 70 percent of their production days in Florida. Both bills died during the committee process.

<https://www.flsenate.gov/Session/Bill/2020/334>

<https://www.flsenate.gov/Session/Bill/2020/530/>

**APPLICABLE LEGISLATION/POLICY**

**Miami-Dade County Code Section 2-8.9**, (Living Wage Ordinance for County Service Contracts and County Employees), provides provisions for a living wage to be paid to service contractors, who are performing covered services and are hiring employees to cover said services.

[https://library.municode.com/fl/miami\\_-](https://library.municode.com/fl/miami_-)

[\\_dade\\_county/codes/code\\_of\\_ordinances?nodeId=PTIICOOR\\_CH2AD\\_ARTIINGE\\_S2-8.9LIWAORCOSECOCEM](https://library.municode.com/fl/miami_-dade_county/codes/code_of_ordinances?nodeId=PTIICOOR_CH2AD_ARTIINGE_S2-8.9LIWAORCOSECOCEM)

**Resolution No. R-783-17**, adopted July 18, 2017, created the Miami-Dade County Television, Film and Entertainment Production Incentive Program, directing the Mayor to implement the program and establish guidelines to attract television, film and entertainment productions through rebates on expenditures within the County, providing minimum application requirements and procedures, and a maximum per production rebate under certain circumstances.

<http://intra/gia/matter.asp?matter=171747&file=true&yearFolder=Y2017>

**Resolution No. R-615-19**, adopted June 4, 2019, modified the minimum application requirements and procedures for the Miami-Dade County Television, Film and Entertainment Production Incentive Program as established in Resolution No. R-783-17.

<http://intra/gia/matter.asp?matter=190728&file=true&yearFolder=Y2019>

### **CONTRIBUTORS**

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Cedric J. Brazle, Jr., Executive Secretary

### **The Office of the Commission Auditor, Miami-Dade Board of County Commissioners**

The Office of the Commission Auditor (OCA) was established in September 2002 by Ordinance 03-2 to provide support and professional analysis of the policy, service, budgetary and operational issues before the Miami-Dade Board of County Commissioners. The Commission Auditor's duties include reporting to the Board of County Commissioners on the fiscal operations of County departments, as well as whether the fiscal and legislative policy directions of the Commission are being efficiently and effectively implemented

These research notes, prepared in collaboration with the Miami Dade County departments as subject matter experts, is substantially less detailed in scope than an audit in accordance with the Generally Accepted Auditing Standards (GAAS). The OCA plans and performs the review to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on its objectives; accordingly, the OCA does not express an opinion on the data gathered by the subject matter expert(s).