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

Memorandum

MIAMI-DADE COUNTY

Date: October 7, 2008

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

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

From: George M. Burgess
County Manager

R-1011-08

Subject: Resolution Approving Extension of 2008 Real and Personal Property Tax Rolls and Issuance of Tax Bills Prior to Completion of the Value Adjustment Board Hearings

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Recommendation

It is recommended that the Board approve the attached Resolution authorizing extension of the 2008 certified tax roll for real and personal property for the purposes of mailing the 2008 tax notices prior to the completion of Value Adjustment Board (VAB) hearings.

Scope

This action is countywide in scope.

Fiscal Impact/Funding Source

Approval of this resolution has no fiscal impact to the County. However, failure to approve could lead to delays in the distribution of property taxes to the various County, City and State taxing authorities, and, could affect the discount period for payment of taxes by property owners.

Track Record/Monitor

A similar resolution is submitted to and been approved by the Board annually for several years. Mailing of the tax bills is the responsibility of the Tax Collector.

Background

When tax bills are mailed on or before November 1, 2008, parcels requesting VAB hearings may require subsequent value adjustments/corrections. Therefore, final certification of the tax roll cannot be made until all VAB hearings are completed. Given the large number of VAB appeals filed each year, the completion of the VAB hearing process for the 2008 tax roll will not be completed until approximately July 2009.

Florida Statute 197.323(1) provides for the extension of the tax roll, by its Board of County Commissioners, prior to completion of the VAB hearings, if completion thereof would otherwise be the only cause for delay in the issuance of tax notices beyond November 1. After the extension of the tax roll, all parcels for which tax liability is altered as result of a VAB hearing, the tax payer shall have 30 days from the mailing of a corrected tax notice to pay taxes with a four percent discount. Thereafter the regular discount periods shall be applicable. For all parcels for which the VAB does not alter the tax liability, additional discounts will not be extended.

Cynthia W. Curry
Senior Advisor to the County Manager

MEMORANDUM

(Revised)

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

DATE: October 7, 2008

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

SUBJECT: Agenda Item No. 8(E)(1)(A)

R-1011-08

Please note any items checked.

_____ **"4-Day Rule" ("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**

_____ **Bid waiver requiring County Manager's written recommendation**

_____ **Ordinance creating a new board requires detailed County Manager's report for public hearing**

_____ **Housekeeping item (no policy decision required)**

_____ **No committee review**

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 8(E)(1)(A)
10-7-08

RESOLUTION NO. R-1011-08

RESOLUTION APPROVING EXTENSION OF 2008 REAL AND PERSONAL PROPERTY TAX ROLLS AND ISSUANCE OF TAX BILLS PRIOR TO COMPLETION OF THE VALUE ADJUSTMENT BOARD HEARINGS

WHEREAS, the Property Appraiser will not have complete final certification to the Tax Collector, the 2008 Real and Tangible Personal Property Tax Rolls until after the Value Adjustment Board concludes all of its hearings; and

WHEREAS, in order to continue the orderly function of all taxing authorities, tax bills must be mailed on or before November 1; and

WHEREAS, Florida Statutes Section 197.323(1), authorizes that the Board, upon request of the Tax Collector and by majority vote, to order the roll extended prior to completion of the Value Adjustment Board hearings, if completion of such hearings is the only reason for a delay in the issuance of the tax bills beyond November 1; and

WHEREAS, the Miami-Dade Tax Collector has requested extension of the tax roll in accordance with Section 197.323, Florida Statutes; and

WHEREAS, Florida Statutes Section 197.323, further provides that, for any parcel for which tax liability is subsequently altered as a result of the Value Adjustment Board hearing, the Tax Collector shall resolve the matter following the procedures used for correction of errors. Taxpayers whose tax liability was altered as a result of the Value Adjustment Board action shall have thirty (30) days from the mailing of a corrected tax notice to pay taxes with a four (4) percent discount. Thereafter, the regular discount periods shall be applicable. And for any parcel for which the tax liability is not altered by the Value Adjustment Board, no additional discount will be extended,

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

Section 1. The 2008 Real and Personal Tax Rolls shall be extended as soon as practically possible and prior to completion of the Value Adjustment Board hearings in order that 2008 tax bills may be mailed.

Section 2. For any parcel for which tax liability is subsequently altered as a result of the hearings, the Tax Collector shall resolve the matter following the procedures used for correction of errors in accordance with the above statute.

The foregoing resolution was offered by Commissioner **Rebeca Sosa**, who moved its adoption. The motion was seconded by Commissioner **Jose "Pepe" Diaz** 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	**aye**
Joe A. Martinez	**aye**	Dennis C. Moss	**aye**
Dorrin D. Rolle	**aye**	Natacha Seijas	**absent**
Katy Sorenson	**aye**	Rebeca Sosa	**aye**
Sen. Javier D. Souto	**absent**		

The Chairperson thereupon declared the resolution duly passed and adopted this 7th day of October, 2008. 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.

James K. Kracht

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