

# MEMORANDUM

Agenda Item No. 11(A)(17)

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

**DATE:** October 7, 2008

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

**SUBJECT:** Resolution urging the Florida  
Legislature to pass legislation  
providing tax collectors with  
additional tools to collect on  
delinquent tangible personal  
property taxes

Resolution R-1070-08

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The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Sally A. Heyman.

  
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R. A. Cuevas, Jr.  
County Attorney

RAC/up



**MEMORANDUM**  
(Revised)

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and Members, Board of County Commissioners

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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. 11(A)(17)  
10-7-08

RESOLUTION NO. R-1070-08

RESOLUTION URGING THE FLORIDA LEGISLATURE TO  
PASS LEGISLATION PROVIDING TAX COLLECTORS WITH  
ADDITIONAL TOOLS TO COLLECT ON DELINQUENT  
TANGIBLE PERSONAL PROPERTY TAXES

**WHEREAS**, Florida's imposes a tangible personal property tax on machinery, equipment, furniture, and the like owned or used by a business; and

**WHEREAS**, Tax Collectors in the State of Florida currently have the ability to seek a tax warrant and seize a delinquent business taxpayer's tangible personal property; and

**WHEREAS**, unfortunately business taxpayers sometimes sell or remove tangible personal property from the jurisdiction by the time the Tax Collector can obtain a court order to seize it in satisfaction of delinquent tangible personal property taxes; and

**WHEREAS**, millions of dollars of taxes on tangible personal property taxes go unpaid each year by businesses throughout the State of Florida; and

**WHEREAS**, an estimated \$19 million in taxes on tangible personal property becomes delinquent and subject to the warrant and seizure collection process each year in Miami-Dade County alone; and

**WHEREAS**, these significant amounts of taxes on tangible personal property unpaid by businesses could be reduced if additional tools were made available by statute to Tax Collectors to collect them; and

**WHEREAS**, legislation has been filed the last few state legislative sessions that would have provided Tax Collectors additional tools to collect delinquent personal property taxes; and

**WHEREAS**, these bills were heard in committees, but did not pass; and

**WHEREAS**, such legislation would have improved the collection of delinquent tangible personal property taxes from businesses by making the owner of the property liable for the taxes due; authorizing the Tax Collector to contract with a private attorney to collect delinquent personal property taxes; and requiring delinquent taxpayers to pay the cost of collection rather than other taxpayers; and

**WHEREAS**, such legislation would help ensure that there is accountability and fairness in the collection process, and provide Tax Collectors access to the additional resources to efficiently and effectively pursue the collection of delinquent personal property taxes; and

**WHEREAS**, similar statutory collection authority has already been provided to cities, counties and most recently the Clerks of Courts as part of the Article V implementation,

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

Section 1. Urges the Florida Legislature to pass legislation that would improve the collection of delinquent tangible personal property taxes that businesses owe to the County by:

- (a) Making the owner of the property liable for the taxes due;
- (b) Authorizing the Tax Collector to contract with a private attorney to collect delinquent personal property taxes; and
- (c) Requiring delinquent taxpayers to pay the cost of collection rather than other taxpayers.

Section 2. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker, and the Chair and Members of the Miami-Dade County State Legislative Delegation.

Section 3. Directs the County's state lobbyists to advocate for the passage of legislation as set forth in Section 1 above, and directs the Office of Intergovernmental Affairs to include this item in the 2009 State Legislative Package.

The Prime Sponsor of the foregoing resolution is Commissioner Sally A. Heyman. It was offered by Commissioner **Sally A. Heyman**, who moved its adoption. The motion was seconded by Commissioner **Carlos A. Gimenez** and upon being put to a vote, the vote was as follows:

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

The Chairman thereupon declared the resolution duly passed and adopted this 7<sup>th</sup> 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.

Jess M. McCarty