

MEMORANDUM

Special Item No. 11

TO: Honorable Chairman Jose "Pepe" Diaz
and Members, Board of County Commissioners

DATE: May 5, 2022

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution establishing County policy related to the reestablishment of the constitutional office of Tax Collector in Miami-Dade County; directing the County Mayor to inventory County employees, real property, assets, equipment, contracts, grants and licenses used by the Miami-Dade Finance Department, Tax Collector Division; directing the County Mayor to create a transition plan and draft agreements for the reestablishment of the Miami-Dade County Tax Collector's Office; and providing for reports to the Board

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



Geri Bonzon-Keenan
County Attorney

GBK/jp



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(Revised)

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Please note any items checked.

- "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
- Statement of social equity required
- Ordinance creating a new board requires detailed County Mayor's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's present ____, 2/3 membership ____, 3/5's ____, unanimous ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) ____, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) ____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Special Item No. 11
5-5-22

RESOLUTION NO. _____

RESOLUTION ESTABLISHING COUNTY POLICY RELATED TO THE REESTABLISHMENT OF THE CONSTITUTIONAL OFFICE OF TAX COLLECTOR IN MIAMI-DADE COUNTY; DIRECTING THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO INVENTORY COUNTY EMPLOYEES, REAL PROPERTY, ASSETS, EQUIPMENT, CONTRACTS, GRANTS AND LICENSES USED BY THE MIAMI-DADE FINANCE DEPARTMENT, TAX COLLECTOR DIVISION; DIRECTING THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO CREATE A TRANSITION PLAN AND DRAFT AGREEMENTS FOR THE REESTABLISHMENT OF THE MIAMI-DADE COUNTY TAX COLLECTOR'S OFFICE; AND PROVIDING FOR REPORTS TO THE BOARD

WHEREAS, the Miami-Dade County Home Rule Amendment to the Florida Constitution sets forth that Miami-Dade County, through the adoption of the Miami-Dade County Home Rule Charter, may abolish, or provide a method for abolishing, the county constitutional offices in Art. VIII of the Florida Constitution; and

WHEREAS, in 1957, the electors of Miami-Dade County adopted the Miami-Dade County Home Rule Charter and abolished certain constitutional offices including the predecessor office to the Miami-Dade Tax Collector as well as the predecessor officers to the offices of Supervisor of Elections, Property Appraiser and delegated the powers and responsibilities of those offices to the Miami-Dade County Manager or such other persons designated by the County Manager; and

WHEREAS, the powers and responsibilities of the abolished Miami-Dade County constitutional offices, including the Tax Collector's Office, were exercised by the County Manager or the County Manager's designee until the adoption of the "Strong Mayor" amendment to the Miami-Dade County Home Rule Charter in 2007; and

WHEREAS, since 2007, the Home Rule Charter vests the powers and responsibilities of the abolished Miami-Dade County constitutional offices in the County Mayor or County Mayor's designee; and

WHEREAS, the Miami-Dade County Finance Department, Tax Collector Division exercised the powers and performed the duties and functions of the constitutional Tax Collector's Office by designation from the County Mayor or County Manager; and

WHEREAS, acting as the successor office to the constitutional Tax Collector's Office, the Miami-Dade County Finance Department, Tax Collector Division currently performs the duties assigned by state law to the County Tax Collectors and other duties assigned by the Board of County Commissioners including, administering state laws, local ordinances and policies pertaining to the collection and distribution of taxes, distributing all tax revenues and assessment fees to the taxing authorities, collecting and distributing Tourist and Convention Development taxes and all tourist taxes (including bed, food and beverage taxes), issuing Local Business Tax Receipts for businesses located in the County, overseeing operation of 25 private auto tag agencies in the County, serving as an agent of the Florida Department of Highway Safety and Motor Vehicles and the Florida Fish and Wildlife Conservation Commission by issuing state motor vehicle, vessel and mobile home licenses, issuing tag renewals and title applications for automobiles, trucks and mobile homes, collecting and remitting sales tax to the State, selling various hunting and fishing licenses and permits, collects code enforcement citations owed on behalf of various departments that enforce the County's code, and collecting delinquent accounts receivable owed to County departments; and

WHEREAS, the Miami-Dade Finance Department, Tax Collector Division, is currently funded in the County's Fiscal Year 2021-22 Adopted Budget through revenues generated by the Countywide millage rates as well as revenues from fees, grants, contracts, and other sources; and

WHEREAS, the County's Fiscal Year 2021-22 Adopted Budget includes funding for the employees, real property, assets, contracts, and licenses currently used by the Miami-Dade Finance Department, Tax Collector Division; and

WHEREAS, under the County's Fiscal Year 2021-2022 Adopted Budget, the Miami-Dade Finance Department, Tax Collector Division, has 252 full-time equivalent budgeted positions; and

WHEREAS, on November 8, 2018, the electors of the State of Florida adopted an amendment to the Florida Constitution removing the constitutional grant of authority of Miami-Dade County and other charter counties to: (1) abolish the county constitutional offices of sheriff, tax collector, property appraiser, supervisor of elections, or clerk of the circuit court; (2) transfer the duties and functions of those offices to another officer or office; (3) change the length of the four-year term of office; or (4) establish any manner of selection other than by election by the electors of the county; and

WHEREAS, the 2018 amendment to the Florida Constitution provided that the provision relating to constitutional officers shall not take effect in Miami-Dade County until January 7, 2025, but shall govern with respect to the qualifying for and the holding of the primary and general elections for county constitutional officers in 2024; and

WHEREAS, as a result of the 2018 amendment, the constitutional Miami-Dade County Tax Collector's Office will be reestablished as an independent elected position in Miami-Dade County; and

WHEREAS, this Board desires to offer to transfer the budgeted positions and classifications and all employees who agree to transfer from the Miami-Dade Finance Department, Tax Collector Division, and all real property, assets, contracts, grants and licenses currently used by the Miami-Dade Finance Department, Tax Collector Division, to perform those functions assigned to the constitutional office of tax collector to the Miami-Dade County Tax Collector's Office commencing with its reestablishment on January 7, 2025 in order to perform the required constitutional duties; and

WHEREAS, the potential transfer of those budgeted positions and classifications and employees who agree to transfer from the Miami-Dade Finance Department, Tax Collector Division, and the real property, assets, equipment, contracts, grants and licenses currently used by the Miami-Dade Finance Department, Tax Collector Division, to perform those functions assigned to the constitutional tax collector will require planning and preparation by the County to adequately address all issues that may arise with such transfers to the Miami-Dade County Tax Collector's Office; and

WHEREAS, this Board desires that Miami-Dade County defer the lease or purchases of any real property for the future use of Miami-Dade Finance Department, Tax Collector Division or the reestablished Miami-Dade County Tax Collector's Office until after January 7, 2025; and

WHEREAS, this Board desires to establish the County policy that: (1) the budgeted positions, classifications and employees who agree to transfer from the Miami-Dade Finance Department, Tax Collector Division, and all real property, assets, equipment, contracts, grants and licenses currently used by the Miami-Dade Finance Department, Tax Collector Division, to perform those functions assigned to the constitutional office of tax collector shall be offered to the Miami-Dade County Tax Collector's Office commencing with its reestablishment on January 7,

2025 in order to perform the required constitutional duties; and (2) the County Mayor or County Mayor's designee immediately commence the necessary inventories and research necessary to accomplish this transfer and provide reports to the Board of County Commissioners,

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

Section 1. It is the policy of Miami-Dade County, commencing January 7, 2025, that the Miami-Dade Finance Department's budgeted positions, classifications and employees who agree to transfer from the Miami-Dade Finance Department, Tax Collector Division, and all real property, assets, equipment, contracts, grants and licenses currently used by the Miami-Dade Finance Department, Tax Collector Division, to perform those functions assigned to the constitutional office of tax collector shall be offered to the Miami-Dade County Tax Collector's Office to provide for the proper transition of the powers, functions and responsibilities exercised by the Miami Dade Tax Collector under Florida law and enable the immediate performance of the Tax Collector's duties.

Section 2. The County Mayor or County Mayor's designee shall create an inventory listing all real property, assets, equipment, contracts, grants and licenses currently used by the Miami-Dade Finance Department, Tax Collector Division, and all budgeted positions and employees of the Miami-Dade Finance Department, Tax Collector Division, currently used to perform those functions assigned to the constitutional office of tax collector. Such inventory shall, at a minimum, identify whether such real property, asset, equipment, contract, grant or license is used exclusively for the provision of those functions exclusively assigned to the constitutional office of tax collector or assigned for additional County related tasks and whether such budgeted position is filled or vacant. For all filled budgeted positions, such inventory shall also include the

date of employment, the current salary and benefits, and the current rank or position held of the employee filling the position. For all real property, assets, equipment, contracts, grants and licenses, such inventory shall include the date acquired by the County, the current fair market value, the remaining term of any contract or useful life of such asset or equipment, as applicable, and any restrictions on the transfer to a successor office. The County Mayor or County Mayor's designee shall defer the lease or purchase of any new real property for the Miami-Dade Finance Department, Tax Collector Division, until after the reestablishment of the Miami-Dade County Tax Collector's Office and shall identify any future need for real property to perform the duties of the constitutional tax collector in the inventory. The County Mayor or County Mayor's designee shall transmit this inventory, as a report to the Board, detailing the methodology used to create the inventory and any incomplete portions of the inventory by June 15, 2022. Such report shall redact all information that is exempt from disclosure under Florida's Public Records Law but shall provide an opportunity for members of the Board and other authorized individuals to review such information upon request. The County Mayor or County Mayor's designee shall update the report and inventory at least every two months thereafter until January 7, 2025 and transmit such updates to the Board. The report, and any updates thereto, shall be placed on an agenda of the full Board without committee review pursuant to Ordinance No. 14-65.

Section 3. The County Mayor or County Mayor's designee shall create draft transfer agreements, in consultation with the County Attorney's Office, to be offered to the Miami-Dade County Tax Collector's Office to effectuate the transfer of positions and job classifications of the Miami-Dade Finance Department, Tax Collector Division and all employees who agree to transfer to the Tax Collector's Office under the terms of the transfer agreements as well as the transfer of all real property, assets, equipment, contracts, grants and licenses currently used by the Miami-

Dade Finance Department, Tax Collector Division, to perform those functions assigned to the constitutional office of tax collector. Such draft agreements shall also provide, at a minimum, for:

- (1) the financial transition to the Miami-Dade County Tax Collector's Office of any accounts necessary to perform the functions of the office, including the budget, funding and financial processes for the newly reestablished office;
- (2) the transfer of positions, job classifications and employees of the Miami-Dade Finance Department, Tax Collector Division, necessary to perform those functions exclusively assigned to the constitutional office of tax collector to the Miami-Dade County Tax Collector's Office including provision for the transfer of leave balances, positions and benefits;
- (3) the transfer of real property by lease agreement or otherwise and provision for the utilities and maintenance of such property necessary to perform those functions exclusively assigned to the constitutional office of tax collector to the Miami-Dade County Tax Collector's Office;
- (4) the transfer of assets, equipment, and licenses by lease agreement or otherwise as well as the maintenance of such assets and equipment necessary to perform those functions exclusively assigned to the constitutional office of tax collector to the Miami-Dade County Tax Collector's Office;
- (5) the transfer of grants and contracts of the Miami-Dade Finance Department, Tax Collector Division, necessary to perform those functions exclusively assigned to the constitutional office of tax collector to the Miami-Dade County Tax Collector's Office, where appropriate; and
- (6) the provision of administrative and other services for the operation of the Miami-Dade County Tax Collector's Office, on a long term basis, by employees of Miami-Dade County, as appropriate.

The proposed draft agreements shall be presented to the Board as a report on or before January 15, 2023. Such report shall also include a description of any outstanding issues that may exist as of the date of the report. The County Mayor, or County Mayor's designee, shall update the draft agreements as directed by the Board of County Commissioners at least every three months

thereafter until January 7, 2025, and transmit such updates to the Board. The report, and any updates thereto, shall be placed on an agenda of the full Board without committee review pursuant to Ordinance No. 14-65 along with an agenda item recommending either the approval of the draft transfer and operating agreements or such further action as may be directed by the Board.

Section 4. Immediately upon the certification of the General Election in 2024, the County Mayor or County Mayor’s designee shall present any draft agreements approved by the Board of County Commissioners to the Tax Collector-elect for Miami-Dade County and shall present any proposed amendments to the draft transfer and operating agreements to the Board of County Commissioners for approval prior to December 27, 2024.

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

| | |
|---------------------------------------|------------------------|
| Jose “Pepe” Diaz, Chairman | |
| Oliver G. Gilbert, III, Vice-Chairman | |
| Sen. René García | Keon Hardemon |
| Sally A. Heyman | Danielle Cohen Higgins |
| Eileen Higgins | Joe A. Martinez |
| Kionne L. McGhee | Jean Monestime |
| Raquel A. Regalado | Rebeca Sosa |
| Sen. Javier D. Souto | |

The Chairperson thereupon declared this resolution duly passed and adopted this 5th day of May, 2022. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.



Oren Rosenthal