MEMORANDUM

Agenda Item No. 9(A)(1)

TO:	Honorable Chairman Oliver G. Gilbert, III and Members, Board of County Commissioners	**DATE:**	September 4, 2024
FROM:	Geri Bonzon-Keenan County Attorney	**SUBJECT:**	Resolution approving extension of 2024 Real and Personal Property Tax Rolls and issuance of tax bills prior to completion of the Value Adjustment Board hearings

The accompanying resolution was prepared by the Tax Collector's Office and placed on the agenda at the request of Prime Sponsor Commissioner Danielle Cohen Higgins.

Geri Bonzon-Keenan
County Attorney

GBK/ks

Memorandum

Date: September 4, 2024

To: Honorable Chairman Oliver G. Gilbert III
and Members, Board of County Commissioners

From: Daniella Levine Cava
Mayor

Subject: Resolution Approving Extension of 2024 Real and Personal Property Tax Rolls and Issuance of Tax Bills Prior to Completion of the Value Adjustment Board Hearings

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Executive Summary
This item provides for the Board of County Commissioners to authorize extension of the 2024 property tax roll, allowing the mailing of bills and collection and distribution of taxes prior to completion of Value Adjustment Board ("VAB") hearings when the pendency of the VAB is the only reason for delay.

Recommendation
It is recommended that the Board of County Commissioners ("Board") authorize the extension of the 2024 certified tax roll for real and personal property for the purposes of mailing the 2024 tax notices prior to the completion of Value Adjustment Board ("VAB") hearings.

Scope
This action is countywide in scope.

Delegated Authority
This item does not require Delegation of Authority.

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

Track Record/Monitor
A similar resolution has been approved by the Board annually for several years. Mailing of the tax bills is the responsibility of Tax Collector's Office and will be monitored by Peter Cam, Tax Collector.

Background
Due to the number of VAB appeals filed each year, it is expected that the completion of the VAB hearing process for the 2024 tax roll will not be completed until sometime in 2025. Because tax bills are mailed on or before November 1, 2024, those parcels whose owners request VAB hearings may require subsequent adjustments to their assessed value. Therefore, final certification of the tax roll cannot be made until all VAB hearings are completed. Section 197.323(1) of the Florida Statutes provides for the extension of the tax roll, by the Board, prior to completion of the VAB hearings, if completion would otherwise be the only cause for delay in the issuance of tax notices beyond November 1.

Carladenise Edwards
Chief Administrative Officer

MEMORANDUM
(Revised)

TO: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

DATE: September 4, 2024

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 9(A)(1)

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 _____

Agenda Item No. 9(A)(1)
9-4-24

RESOLUTION NO. _____

RESOLUTION APPROVING EXTENSION OF 2024 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 completed final certification to the Tax Collector, of the 2024 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 funding of all taxing authorities, tax bills must be mailed on or before November 1; and

WHEREAS, section 197.323(1) of the Florida Statutes authorizes 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, section 197.323 of the Florida Statutes further provides that, for any parcel for which tax liability is subsequently altered as a result of a Value Adjustment Board hearing, the Tax Collector shall resolve the matter following the procedures used for correction of errors,

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

Section 1. The 2024 Real and Personal Property Tax Rolls shall be extended as soon as practically possible and prior to completion of the Value Adjustment Board hearings in order that 2024 tax bills may be mailed on or before November 1st, 2024.

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 section 197.323 of the Florida Statutes.

The foregoing resolution 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:

Oliver G. Gilbert, III, Chairman
Anthony Rodríguez, Vice Chairman

Marleine Bastien	Juan Carlos Bermudez
Kevin Marino Cabrera	Sen. René García
Roberto J. Gonzalez	Keon Hardemon
Danielle Cohen Higgins	Eileen Higgins
Kionne L. McGhee	Raquel A. Regalado
Micky Steinberg	

The Chairperson thereupon declared this resolution duly passed and adopted this 4th day of September, 2024. 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

JUAN FERNANDEZ-BARQUIN, CLERK

By:_____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

Jorge Martinez-Esteve