

MEMORANDUM

Agenda Item No. 8(D)(1)

TO: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

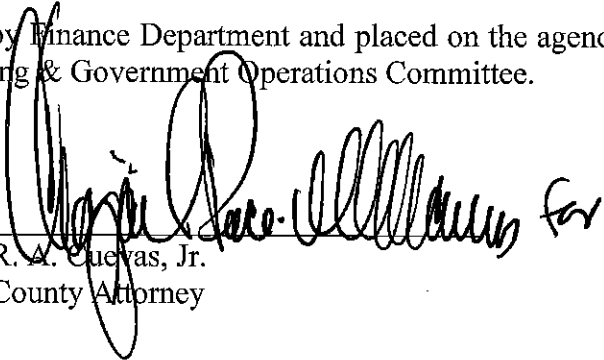
DATE: June 30, 2015

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

SUBJECT: Resolution approving Extension
of 2015 Real and Personal
Property Tax Rolls and issuance
of tax bills prior to completion of
the Value Adjustment Board
hearings

Resolution No. R-560-15

The accompanying resolution was prepared by Finance Department and placed on the agenda at the request of Prime Sponsor Strategic Planning & Government Operations Committee.




R. A. Cuevas, Jr.
County Attorney

RAC/cp

Date: June 30, 2015

To: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor 

Subject: Resolution Approving Extension of 2015 Real and Personal Property Tax Rolls and Issuance of Tax Bills Prior to Completion of the Value Adjustment Board Hearings

Recommendation

It is recommended that the Board of County Commissioners (Board) authorize the extension of the 2015 certified tax roll for real and personal property for the purposes of mailing the 2015 tax notices prior to the completion of Value Adjustment Board (VAB) hearings.

Scope

This action is countywide in scope.

Fiscal Impact/Funding Source

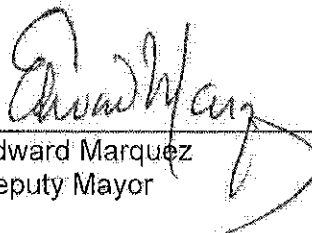
Approval of this resolution has no fiscal impact to the County. However, the failure to approve this resolution could lead to delays in the distribution of property taxes to the various taxing authorities, and could affect the discount period for payment of taxes by property owners.

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 the Marcus Saiz de la Mora, 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 2015 tax roll will not be completed until sometime in 2016. Because tax bills are mailed on or before November 1, 2015, those parcels whose owners request VAB hearings may require subsequent adjustments to their assessment. 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, 2015.



Edward Marquez
Deputy Mayor




MEMORANDUM

(Revised)

TO: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

DATE: June 30, 2015

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

SUBJECT: Agenda Item No. 8(D)(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
- 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 ____, 3/5's ____, unanimous ____) 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. 8(D)(1)
6-30-15

RESOLUTION NO. R-560-15

RESOLUTION APPROVING EXTENSION OF 2015 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 2015 Real and 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 the 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(1) 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 2015 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 2015 tax bills may be mailed on or before November 1, 2015.

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(1) of the Florida Statutes.

The foregoing resolution was offered by Commissioner **Sally A. Heyman**, who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

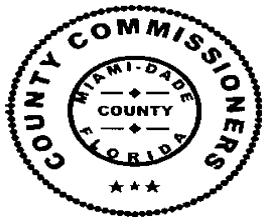
	Jean Monestime, Chairman	aye	
	Esteban L. Bovo, Jr., Vice Chairman	aye	
Bruno A. Barreiro	aye	Daniella Levine Cava	aye
Jose "Pepe" Diaz	absent	Audrey M. Edmonson	aye
Sally A. Heyman	aye	Barbara J. Jordan	aye
Dennis C. Moss	aye	Rebeca Sosa	aye
Sen. Javier D. Souto	aye	Xavier L. Suarez	aye
Juan C. Zapata	aye		

The Chairperson thereupon declared the resolution duly passed and adopted this 30th day of June, 2015. 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: **Christopher Agrippa**
Deputy Clerk



Approved by County Attorney as
to form and legal sufficiency.

Jorge Martinez-Esteve