

MEMORANDUM

Agenda Item No. 8(D)(1)

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

DATE: May 2, 2023

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution designating Miami
Daily Business Review as the
newspaper for publication of
delinquent tax lists in 2023 for
the 2022 tax year in accordance
with Florida Statutes §197.402,
and for the publication of
delinquent improvement liens
and special assessment liens
pursuant to section 18-14(8) of
the Code and Florida Statutes
§197.363 and 197.3632 in an
amount not to exceed
\$40,000.00

Resolution No. R-388-23

The accompanying resolution was prepared by the Finance Department and placed on the agenda at the request of Prime Sponsor Commissioner Roberto J. Gonzalez.


Geri Bonzon-Keenan
County Attorney

GBK/uw

Memorandum



Date: May 2, 2023

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

From: Daniella Levine Cava 
Mayor

Subject: Selection of Newspaper for Publication of Delinquent Tangible Personal and Real Property Tax Lists

Executive Summary

This item provides for direct Board action designating the newspaper for the publication of delinquent property tax accounts in accordance with statute. Quotes were requested from publication meeting the requirements to publish the lists and lowest bidding publication is recommended for selection.

Recommendation

It is recommended that the Board of County Commissioners approve the attached Resolution designating Miami Daily Business Review as the newspaper for publication of the 2023 lists of delinquent tangible personal property taxes, delinquent real property taxes and non-ad valorem assessments such as improvement liens and special assessments pertaining to the 2022 tax roll in accordance with Section 197.402 of the Florida Statutes and Rule 12D-13.036 of the Florida Administrative Code.

Scope

This action is countywide in scope.

Delegation of Authority

This item does not require Delegation of Authority

Fiscal Impact/Funding Source

The fiscal impact to the County is neutral. The cost of the advertising delinquent property taxes is paid by the Tax Collector at the time of advertising and is recovered from delinquent taxpayers at the time taxes are paid or when tax certificates are sold.

Track Record/Monitor

Peter Cam is the Tax Collector Department Director and is responsible for providing advertising data to Miami Daily Business Review and proofing the advertisements for accuracy before they go to print.

Background

The rate of real and tangible personal property tax collection directly impacts the ability of state, regional and local taxing authorities such as municipalities, the School Board and Miami-Dade County to deliver services. The collection of the 2022 real property and tangible personal property taxes began on November 1, 2022, and taxes become delinquent

on April 1, 2023. Florida Statutes require the Tax Collector to issue warrants and to sell tax certificates to ensure the continued funding of essential governmental services provided by the various government taxing authorities authorized to levy and impose taxes. If taxes are not paid by May 31, 2023, tax certificates for real property taxes will be sold starting June 1, 2023 and tax warrants may be issued for tangible personal property at any time after delinquency.

Sub-Section 197.402(3) of the Florida Statutes provides that the list of delinquent tangible personal property taxpayers and the amount due by each, shall be published once within 45 days of the taxes becoming delinquent and that the list for delinquent real property taxes shall be advertised once each week for three consecutive weeks prior to the Tax Certificate Sale. In addition, Section 18-14 of the Miami-Dade County Code, Section 197.363 of the Florida Statutes and Section 197.3632 of the Florida Statutes require the advertisement of delinquent non-ad valorem assessments and improvement liens collected on the tax bill in the same manner as delinquent real property taxes.

Section 50.011 of the Florida Statutes requires the delinquent tangible personal property tax and delinquent real property tax advertisements be placed in a newspaper of general circulation throughout Miami-Dade County, that is published at least once a week, contains at least 25 percent of its words in English, is available for sale to the public and is generally available to the public for the publication of official or other notices. Publications with targeted and/or limited geographic circulation were not considered. Local newspapers, regardless of size, that meet these statutory requirements were identified, invited to bid and are listed below:

- Miami Today
- Miami Daily Business Review
- Miami New Times
- The Miami Herald
- The Miami Times

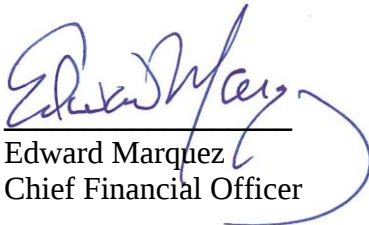
This year bids were received from Miami Daily Business Review and The Miami Times and recommendation made to the most cost-effective publication. The bids received were as follows:

Advertisement	Miami DBR	Miami Times
Delinquent tangible personal property taxes	\$2,400.00	\$9,206.60
Delinquent real property taxes	\$35,000.00	\$36,826.40
TOTAL	\$37,400.00	\$46,033.00

Miami Daily Business Review has experience in legal advertising having published the County's delinquent tangible personal property tax and delinquent real property tax

advertisements in previous years. Miami Daily Business Review also has data processing capabilities that provide efficient and reliable interfaces with the County data processing systems thereby enabling last-minute additions and deletions to the advertisement. These are key factors, coupled with Miami Daily Business Review experience, to avoid delays that could result in the invalidation of the annual Tax Certificate Sale, which generated more than \$200 million of revenues for the local taxing authorities last year. The cost of advertising delinquent real property taxes is recovered at the time the tax certificates are sold and are ultimately borne by the delinquent taxpayers. Having previously published the voluminous delinquent tax listings (more than 300 newspaper pages), Miami Daily Business Review has demonstrated its ability to successfully complete this undertaking.

In addition to required legal advertising the Tax Collector's Office will continue its public awareness efforts by placing courtesy ads in local publications that may include *The Miami Herald*, *Miami Today*, *El Nuevo Herald*, *Diario De Las Americas*, and *Haiti En Marche*. The Tax Collector's Office may also take full advantage of local periodicals to capture further segments of the community that do not read the more circulated publications listed above. These courtesy advertisements are placed in April and May in conjunction with the legally required advertisement in *The Miami Times*. The estimated cost of the additional courtesy advertising will cost the Tax Collector's Office approximately \$15,000 based on previous year's expense.



Edward Marquez
Chief Financial Officer



MEMORANDUM

(Revised)

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

DATE: May 2, 2023

FROM: 
Gen Bonzon-Keenan
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
- ☐ 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. 8(D)(1)
5-2-23

RESOLUTION NO. R-388-23

RESOLUTION DESIGNATING MIAMI DAILY BUSINESS REVIEW AS THE NEWSPAPER FOR PUBLICATION OF DELINQUENT TAX LISTS IN 2023 FOR THE 2022 TAX YEAR IN ACCORDANCE WITH FLORIDA STATUTES §197.402, AND FOR THE PUBLICATION OF DELINQUENT IMPROVEMENT LIENS AND SPECIAL ASSESSMENT LIENS PURSUANT TO SECTION 18-14(8) OF THE CODE OF MIAMI-DADE COUNTY, FLORIDA AND FLORIDA STATUTES §197.363 AND §197.3632 IN AN AMOUNT NOT TO EXCEED \$40,000.00

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated herein by reference; and

WHEREAS, Florida Statutes (FS) §197.402, requires that the Tax Collector advertise the delinquent tangible personal property taxes once within 45 days of the taxes becoming delinquent and that the Tax Collector advertise delinquent real estate taxes once each week for three weeks; and

WHEREAS, section 18-14 of the Miami-Dade County Code and FS §197.363 and FS §197.3632 provide that delinquent improvement liens and special assessments shall be advertised in the same manner as delinquent real estate taxes; and

WHEREAS, FS §197.402 and Rule 12D-13.036, Florida Administrative Code, require the Board of County Commissioners to select a newspaper in which to advertise delinquent property taxes; and

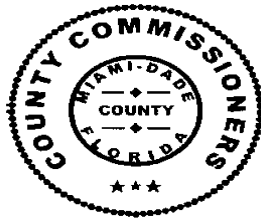
WHEREAS, Miami Daily Business Review was the lowest bidder to respond to the County's invitation to advertise the year 2023 lists of the 2022 delinquent taxes and special assessments,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board approves and designates Miami Daily Business Review as the newspaper for the publication of delinquent tax lists in 2023 for 2022 tax year in accordance with the provisions of FS §197.402 and for the publication of delinquent improvement liens and special assessment liens pursuant to section 18-14(8) of the Code of Miami-Dade County, Florida and FS §197.363 and FS §197.3632, in an amount not to exceed \$40,000.00 with such publications to be under the direction and supervision of the Miami-Dade County Tax Collector.

The foregoing resolution was offered by Commissioner **Eileen Higgins** , who moved its adoption. The motion was seconded by Commissioner **Marleine Bastien** and upon being put to a vote, the vote was as follows:

	Oliver G. Gilbert, III, Chairman	aye	
	Anthony Rodríguez, Vice Chairman	aye	
Marleine Bastien	aye	Juan Carlos Bermudez	aye
Kevin Marino Cabrera	aye	Sen. René García	aye
Roberto J. Gonzalez	aye	Keon Hardemon	aye
Danielle Cohen Higgins	aye	Eileen Higgins	aye
Kionne L. McGhee	aye	Raquel A. Regalado	aye
Micky Steinberg	aye		

The Chairperson thereupon declared this resolution duly passed and adopted this 2nd day of May, 2023. 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

LUIS G. MONTALDO, CLERK AD INTERIM

Basia Pruna

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

Jorge Martinez-Esteve

A handwritten signature in dark ink, appearing to be "Jorge Martinez-Esteve", is written over a horizontal line.