

## **MEMORANDUM**

Agenda Item No. 9(A)(2)

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

**DATE:** June 4, 2024

**FROM:** Geri Bonzon-Keenan  
County Attorney

**SUBJECT:** Resolution designating The Miami Times as the newspaper for publication of delinquent tax lists in 2024 for tax year 2023, and for the publication of delinquent improvement liens and special assessment liens in accordance with Florida law, in an amount not to exceed \$40,000.00

Resolution No. R-507-24

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The accompanying resolution was prepared by the Tax Collector's Office and placed on the agenda at the request of Prime Sponsor Chairman Oliver G. Gilbert, III.



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Geri Bonzon-Keenan  
County Attorney

GBK/uw

# Memorandum



**Date:** June 4, 2024

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

**From:** Daniella Levine Cava  
Mayor *Daniella Levine Cava*

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

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## **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 publications 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 The Miami Times as the newspaper for publication of the 2024 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 2023 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 delegates to the County Mayor or County Mayor's designee to authority to take any and all actions required to place the required advertisements in the Miami Times.

## **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 The Miami Times 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 2023 real property and tangible personal property taxes began on November 1, 2023, and taxes became delinquent

on April 1, 2024. 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, 2024, tax certificates for real property taxes will be sold starting June 1, 2024 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
- The Miami Times

This year bids were received from Miami Today and The Miami Times and recommendations made to the most cost-effective publication. The bids received were as follows:


Advertisement	Miami Today	Miami Times
Delinquent tangible personal property taxes	\$31,480.00	\$7,266.60
Delinquent real property taxes	\$94,820.00	\$29,066.40
TOTAL	\$126,300.00	\$36,333.00

The Miami Times has experience in legal advertising having published the County's delinquent tangible personal property tax and delinquent real property tax advertisements in previous years. The Miami Times 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 The Miami

Honorable Chairman Oliver G. Gilbert, III  
and Members, Board of County Commissioners  
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Times 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), The Miami Times has demonstrated its ability to successfully complete this undertaking.

This item is coming before the Board after the publication of the lists and the expense incurred. The original plan was to fully embrace technology and both the legislature and the Board desire to post legal notices on a county website, unfortunately the County's Legal Notices website was not statutorily compliant with sufficient time for the list to be published within the required statutory timeline.

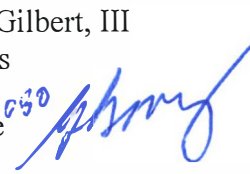


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Carladenise Edwards  
Chief Administrative Officer

# Memorandum



**Date:** May 24, 2024  
**To:** Honorable Chairman Oliver G. Gilbert, III  
Board of County Commissioners  
**From:** Peter Cam, Tax Collector Office <sup>CSO</sup>   
**Subject:** Request to Process Late Departmental Agenda Item

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I am requesting that the following item be placed on the Board of County Commissioner meeting of June 4, 2024.

**RESOLUTION DESIGNATING THE MIAMI TIMES AS THE NEWSPAPER FOR PUBLICATION OF DELINQUENT TAX LISTS IN 2024 FOR 2023 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.**

Although this item has not met the noticed deadline and has been provided to the Agenda Coordination Office late, it is important that this item is added as the advertisement has already been published in order to meet statutory deadlines and ensure a timely tax certificate sale.

I am aware that this item is subject to approval for placement on the agenda by the Chair of the committee and the BCC Chairperson and reviewed by the Office of the County Attorney. Therefore, please process the item notwithstanding that the 4-day rule may be applicable to this item.



Approved by Mayor or Mayor's Designee  
Signature

Carladenise Edwards  
Print Name



Approved by Policy Senior Advisor  
or Designee Signature

Nicole Tallman  
Print Name

cc: Geri Bonzon-Keenan, County Attorney  
Gerald K. Sanchez, First Assistant County Attorney  
Jess M. McCarty, Executive Assistant County  
CAOagenda@miamidade.gov


MDC005



**MEMORANDUM**  
(Revised)

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

**DATE:** June 4, 2024

**FROM:**   
Gen Bonzon-Keenan  
County Attorney

**SUBJECT:** Agenda Item No. 9(A)(2)

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)(2)  
6-4-24

RESOLUTION NO. \_\_\_\_\_ R-507-24

RESOLUTION DESIGNATING THE MIAMI TIMES AS THE NEWSPAPER FOR PUBLICATION OF DELINQUENT TAX LISTS IN 2024 FOR TAX YEAR 2023, AND FOR THE PUBLICATION OF DELINQUENT IMPROVEMENT LIENS AND SPECIAL ASSESSMENT LIENS IN ACCORDANCE WITH FLORIDA LAW, 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**, Section 197.402 of the Florida Statutes requires that the Miami-Dade County Tax Collector’s Office (“Tax Collector”) advertise 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 sections 197.363 and 197.3632 of the Florida Statutes provide that delinquent improvement liens and special assessments shall be advertised in the same manner as delinquent real estate taxes; and

**WHEREAS**, section 197.402 of the Florida Statutes 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**, The Miami Times was the lowest bidder to respond to the County’s invitation to advertise the lists of the 2023 delinquent taxes and special assessments,

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

**Section 1.** Incorporates and approves the foregoing recitals as if fully set forth herein.

**Section 2.** Approves and designates The Miami Times as the newspaper for the publication of delinquent tax lists and delinquent improvement liens and special assessment liens in 2024 for tax year 2023 in accordance with Florida law, in an amount not to exceed \$40,000.00.

**Section 3.** Directs the County Mayor or County Mayor’s designee to take any and all actions required to place the required advertisements in The Miami Times.

The foregoing resolution was offered by Commissioner **Anthony Rodriguez** , who moved its adoption. The motion was seconded by Commissioner **Juan Carlos Bermudez** and upon being put to a vote, the vote was as follows:

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

The Chairperson thereupon declared this resolution duly passed and adopted this 4<sup>th</sup> day of June, 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: Basia Pruna  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

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

Jorge Martinez-Esteve