



**AGENDA INFORMATION  
CITY OF MIAMI SPRINGS  
CITY COUNCIL**

**Special Meeting**

**Monday, November 26, 2012**

**6:00 p.m.**

**Council Chambers – City Hall  
201 Westward Drive, Miami Springs**

**Mayor Xavier Garcia**

**Vice Mayor Jennifer Ator**

**Councilman Bob Best**

**Councilwoman Grace Bain**

**Councilman George V. Lob**

**City Manager Ronald K. Gorland**

**Assistant City Manager/Finance Director William Alonso**

**City Attorney Jan K. Seiden**

**City Clerk Magali Valls**



**CITY OF MIAMI SPRINGS, FLORIDA**

**Mayor Xavier M. Garcia**

**Vice Mayor Jennifer Ator  
Councilwoman Grace Bain**

**Councilman Bob Best  
Councilman George V. Lob**

**Decorum:** "Any person making impertinent or slanderous remarks or who becomes boisterous while addressing the City Council, shall be barred from further audience before the City Council by the Mayor, unless permission to continue or again address the City Council is granted by the majority vote of the City Council members present. In accordance with the foregoing, the City Council has determined that racial or ethnic slurs, personal attacks and comments unrelated to City matters or issues constitute prohibited comments from the podium".

**AGENDA**

**SPECIAL MEETING**

**Monday, November 26, 2012 – 6:00 p.m.  
Council Chambers – City Hall  
201 Westward Drive – Miami Springs**

- 1. Call to Order/Roll Call**
- 2. Invocation: Councilwoman Bain**  
**Salute to the Flag: Audience Participation**
- 3. Discussion of an Ordinance Granting Either a \$50,000 Senior Exemption or the Amount of the Assessed Value of the Property Up to \$250,000, as Passed in the Recent Referendum Amendment No. 11.**

#### 4. Adjourn

\*\*\*\*\*  
If any person decides to appeal any decision of this Board with respect to any matter considered, s/he will need a record of the proceedings and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is made (F. S. 286.0105), all of which the City does not provide.  
\*\*\*\*\*

In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate in this proceeding should contact the City Clerk, 201 Westward Drive, Miami Springs, Florida 33166. Telephone: (305) 805-5006, no later than (7) days prior to the proceeding.  
\*\*\*\*\*

Pursuant to Sec. 2-11.1 (S) of the Miami-Dade County Code and Miami Springs Code of Ordinances Chapter 33 - §33-20, all persons, firms or corporations employed or retained by a principal who seeks to encourage the passage, defeat, or modifications of (1) ordinance, resolution, action or decision of the City Council; (2) any action, decision, recommendation of any City Board or Committee; or (3) any action, decision or recommendation of City personnel during the time period of the entire decision-making process on such action, decision or recommendation which will be heard or reviewed by the City Council, or a City Board or Committee shall register with the City before engaging in any lobbying activities on forms prepared for this purpose and shall state under oath his or her name, business address, the name and business address of each person or entity which has employed said registrant to lobby, and the specific issue on which he or she has been employed to lobby. A copy of the lobbyist registration form is available from the Office of the City Clerk.  
\*\*\*\*\*



## **CITY OF MIAMI SPRINGS, FLORIDA**

**Mayor Xavier M. Garcia**

**Vice Mayor Jennifer Ator  
Councilwoman Grace Bain**

**Councilman Bob Best  
Councilman George V. Lob**

**Decorum:** "Any person making impertinent or slanderous remarks or who becomes boisterous while addressing the City Council, shall be barred from further audience before the City Council by the Mayor, unless permission to continue or again address the City Council is granted by the majority vote of the City Council members present. In accordance with the foregoing, the City Council has determined that racial or ethnic slurs, personal attacks and comments unrelated to City matters or issues constitute prohibited comments from the podium".

### **ADDENDUM SPECIAL MEETING**

**Monday, November 26, 2012 – 6:00 p.m.  
Council Chambers – City Hall  
201 Westward Drive – Miami Springs**

4. Discussion and response to Dade County PBA Miami Springs Police Bargaining Unit counter proposal dated November 21, 2012.



**Ron Gorland**

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**From:** Ron Gorland  
**Sent:** Monday, November 19, 2012 4:54 PM  
**To:** Mayor Xavier Garcia; Councilman Bob Best; Councilwoman Grace Bain; Councilwoman Jennifer Ator; Jennifer Ator; Councilman George V. Lob  
**Cc:** Jan Seiden; William Alonso; Magali Valls; Suzanne S. Hitaffer  
**Subject:** Senior Citizen Amendment 11 Tax Exemption  
**Attachments:** Senior Amendment.pdf

Attached explains the highpoints of subject. We covered all bases trying to find a way to meet the FL cutoff of December 1<sup>st</sup> to the M-DC Tax Appraiser's Office, but couldn't meet the required timeline of meetings and 10 day ordinance publication prior the cutoff. We're now hopeful the M-DC Tax Appraiser will be successful getting an extension from the State.

Because we'll need 3 meetings (one of them could be our regularly scheduled meeting of Dec 10<sup>th</sup>) to pass the applicable ordinance, I expect we'll have our first meeting next week.

Ron



**CITY OF MIAMI SPRINGS**  
Finance Department  
201 Westward Drive  
Miami Springs, FL 33166-5289  
Phone: (305) 805-5014  
Fax: (305) 805-5018

**TO:** Honorable Mayor Garcia and Members of the City Council  
**VIA:** Ronald Gorland, City Manager *[Signature]*  
**FROM:** William Alonso, CPA, CGFO, Finance Director *[Signature]*  
**DATE:** November 19, 2012

I have received an email from the property Appraiser regarding the effects to our municipality of Amendment 11 which was passed last November 6, 2012. This amendment has changed the property exemption for seniors to \$50,000. In the past, cities had the option of granting seniors an exemption of up to \$50,000. Miami Springs opted to approve a \$25,000 exemption back in 2007.

In accordance with Chapter 2012-57 (attached) section (2) municipalities may now adopt an ordinance granting either a \$50,000 senior exemption or the amount of the assessed value of the property up to \$250,000, these exemptions on contingent on income and residency requirements.

Chapter 2012-57 also states on section (6) that the ordinance must be delivered to the property Appraiser by December 1st. Obviously this is not possible due to the time needed to advertise public meetings, the Property Appraiser is in the process of trying to get the deadline moved to January 1<sup>st</sup>, 2013.

We will keep Council advised since it may be necessary to schedule a special meeting <sup>S</sup> for this purpose.

## CHAPTER 2012-57

### Committee Substitute for House Bill No. 357

An act relating to homestead exemptions for seniors; amending s. 196.075, F.S.; authorizing the board of county commissioners of any county or the governing authority of any municipality to adopt an ordinance granting an additional homestead tax exemption equal to a specified amount, or an additional homestead tax exemption equal to the assessed value of property with a just value lower than a specified amount, or both such exemptions, to an owner who has maintained permanent residency on the property or permanent residency on the property for a specified duration, who has attained age 65, and whose household income does not exceed a specified amount; providing definitions applicable to such additional exemption; providing applicability of requirements relating to the adoption of a local ordinance granting such exemption; amending s. 196.031, F.S.; conforming provisions to changes made by the act; reenacting s. 197.252(2)(a), F.S., relating to homestead tax deferral, to incorporate the amendments made to s. 196.075, F.S., in reference thereto; providing an appropriation; providing application; providing effective dates.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 196.075, Florida Statutes, is amended to read:

196.075 Additional homestead exemption for persons 65 and older.—

(1) As used in this section, the term:

(a) "Household" means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

(b) "Household income" means the adjusted gross income, as defined in s. 62 of the United States Internal Revenue Code, of all members of a household.

(2) In accordance with s. 6(d), Art. VII of the State Constitution, the board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow either or both of the following an additional homestead exemptions: ~~exemption of up to~~

~~(a) Fifty-thousand dollars~~ \$50,000 for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65, and whose household income does not exceed \$20,000; or:

(b) The amount of the assessed value of the property for any person who has the legal or equitable title to real estate with a just value less than \$250,000 and has maintained thereon the permanent residence of the owner



for at least 25 years, who has attained age 65, and whose household income does not exceed the income limitation prescribed in paragraph (a), as calculated in subsection (3).

(3) Beginning January 1, 2001, the \$20,000 income limitation shall be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer-price-index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

(4) An ordinance granting an additional homestead exemption as authorized by this section must meet the following requirements:

(a) It must be adopted under the procedures for adoption of a non-emergency ordinance specified in chapter 125 by a board of county commissioners, or chapter 166 by a municipal governing authority, except that the exemption authorized by paragraph (2)(b) must be authorized by a super majority (a majority plus one) vote of the members of the governing body of the county or municipality granting such exemption.

(b) It must specify that the exemption applies only to taxes levied by the unit of government granting the exemption. Unless otherwise specified by the county or municipality, this exemption will apply to all tax levies of the county or municipality granting the exemption, including dependent special districts and municipal service taxing units.

(c) It must specify the amount of the exemption, which may not exceed the applicable amount specified in subsection (2) \$50,000. If the county or municipality specifies a different exemption amount for dependent special districts or municipal service taxing units, the exemption amount must be uniform in all dependent special districts or municipal service taxing units within the county or municipality.

(d) It must require that a taxpayer claiming the exemption annually submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue.

(5) The department must require by rule that the filing of the statement be supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), any request for an extension of time to file returns, and any other documents it finds necessary, for each member of the household, to be submitted for inspection by the property appraiser. The taxpayer's sworn statement shall attest to the accuracy of the documents and grant permission to allow review of the documents if requested by the property appraiser. Submission of supporting documentation is not required for the renewal of an exemption under this section unless the property appraiser requests such documentation. Once the documents have been inspected by the property appraiser, they shall be returned to the

taxpayer or otherwise destroyed. The property appraiser is authorized to generate random audits of the taxpayers' sworn statements to ensure the accuracy of the household income reported. If so selected for audit, a taxpayer shall execute Internal Revenue Service Form 8821 or 4506, which authorizes the Internal Revenue Service to release tax information to the property appraiser's office. All reviews conducted in accordance with this section shall be completed on or before June 1. The property appraiser may not grant or renew the exemption if the required documentation requested is not provided.

(6) The board of county commissioners or municipal governing authority must deliver a copy of any ordinance adopted under this section to the property appraiser no later than December 1 of the year prior to the year the exemption will take effect. If the ordinance is repealed, the board of county commissioners or municipal governing authority shall notify the property appraiser no later than December 1 of the year prior to the year the exemption expires.

(7) Those persons entitled to the homestead exemption in s. 196.031 may apply for and receive an additional homestead exemption as provided in this section. Receipt of the additional homestead exemption provided for in this section shall be subject to the provisions of ss. 196.131 and 196.161, if applicable.

(8) If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the additional homestead exemption.

(9) If the property appraiser determines that for any year within the immediately previous 10 years a person who was not entitled to the additional homestead exemption under this section was granted such an exemption, the property appraiser shall serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property that is owned by the taxpayer and is situated in this state is subject to the taxes exempted by the improper homestead exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. However, if such an exemption is improperly granted as a result of a clerical mistake or omission by the property appraiser, the person who improperly received the exemption may not be assessed a penalty and interest. Before any such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).

Section 2. Paragraph (d) of subsection (7) of section 196.031, Florida Statutes, is amended to read:

196.031 Exemption of homesteads.—

(7) The exemptions provided in paragraphs (1)(a) and (b) and other homestead exemptions shall be applied as follows:

(d) Other exemptions include and shall be applied in the following order: widows, widowers, blind persons, and disabled persons, as provided in s. 196.202; disabled ex-servicemembers and surviving spouses, as provided in s. 196.24, applicable to all levies; the local option low-income senior exemption up to \$50,000, applicable to county levies or municipal levies, as provided in s. 196.075; and the veterans percentage discount, as provided in s. 196.082.

Section 3. For the purpose of incorporating the amendment made by this act to section 196.075, Florida Statutes, in a reference thereto, paragraph (a) of subsection (2) of section 197.252, Florida Statutes, is reenacted to read:

197.252 Homestead tax deferral.—

(2)(a) Approval of an application for homestead tax deferral shall defer the combined total of ad valorem taxes and non-ad valorem assessments:

1. Which exceeds 5 percent of the applicant's household income for the prior calendar year if the applicant is younger than 65 years old;

2. Which exceeds 3 percent of the applicant's household income for the prior calendar year if the applicant is 65 years old or older; or

3. In its entirety if the applicant's household income:

a. For the previous calendar year is less than \$10,000; or

b. Is less than the designated amount for the additional homestead exemption under s. 196.075 and the applicant is 65 years old or older.

Section 4. Effective July 1, 2012, the sum of \$93,403 in nonrecurring funds is appropriated from the General Revenue Fund to the Department of State for purposes of publishing, as required under s. 5(d), Art. XI of the State Constitution, the proposed constitutional amendment contained in House Joint Resolution 169, or a similar joint resolution having substantially the same specific intent and purpose.

Section 5. Except as otherwise expressly provided in this act, this act shall take effect upon the approval of House Joint Resolution 169, or a similar joint resolution having substantially the same specific intent and purpose, at the general election to be held in November 2012 or at an earlier special election specifically authorized by law for that purpose, and shall first apply to the 2013 tax roll.

Approved by the Governor April 6, 2012.

Filed in Office Secretary of State April 6, 2012.

**Ron Gorland**

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**From:** Rubert, Veronica (PA) [VRUBERT@miamidade.gov]  
**Sent:** Monday, November 19, 2012 1:16 PM  
**Cc:** Solis, Lazaro (PA)  
**Subject:** Senior Exemption

**Importance:** High

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

*L O R I G E M A I L I R E C E I V E D*  
*Ron*

*This email is sent on behalf of Lazaro Solis, Deputy Property Appraiser.*

Please contact Lazaro Solis, as soon as possible, regarding how Amendment 11 affects your municipality.

Please click on the link below. Once on the site, click on the link "Amendment 11" and then click on "Chapter 2012-57".

<http://dor.myflorida.com/dor/property/legislation/12/amendments.html>

**Veronica Rubert**  
[vrubert@miamidade.gov](mailto:vrubert@miamidade.gov)  
**Office of the Property Appraiser**  
111 N.W. First Street, Ste. 710  
Miami, Florida 33128  
Phone: (305) 375-4004





Agenda Item No.

City Council Meeting of:

11.26.2012

City Manager Department  
201 Westward Drive  
Miami Springs FL 33166  
305-805-5010

TO: Honorable Mayor Garcia and Members of the City Council  
FROM: Ron Gorland, City Manager *Ron*  
DATE: November 21, 2012  
SUBJECT: PBA Counter-Offer

Discussion and response to Dade County PBA Miami Springs Police Bargaining Unit counter proposal dated November 21, 2012 (attached).

Also attached is City's proposal to the PBA and the original response from Steve Palmquist dated September 25, 2012 regarding the additional costs that the PBA is requesting the City cover in their counter-proposal. At that time Steve estimated these costs would be less than 0.5% of the covered payroll. We estimate that to be approximately \$1,534 the first year, \$1,534 the second year and \$949 the third year for a total of approximately \$4,000 over three years.

Additionally, Steve Palmquist has been requested to specifically response to "The City agrees to absorb any and all additional costs to the pension plan that are created by the City's amended DROP plan."

November 21, 2012

James C. Crosland, Esquire  
Bryant Miller and Olive  
One Southeast Third Avenue  
Suite 2200  
Miami, Florida 33131

Via e-mail

Re: City of Miami Springs  
"Current Pension Proposals"  
PBA Counter Proposal

Dear Mr. Crosland:

On behalf of the Dade County PBA Miami Springs Police Bargaining Unit accept this letter as our counter-proposal to the City's "Current Pension Proposals" dated September 28, 2012. The Bargaining Unit would accept your proposal with the following changes as to funding: The City agrees to absorb any and all additional costs to the pension plan that are created by the City's amended DROP plan.

It should be noted that the pension plan needs to fund the purchase of statutory minimums. Therefore, depleting those funds available in the pension plan will, for the foreseeable future, make attaining those minimums – impossible.

Please advise on your acceptance of this counter so that we may proceed to a vote on your proposal.

Sincerely,

James C. Casey

cc: Ron Gorland, City Manager  
Cristina Escobar, PBA Attorney  
PBA Representatives

**Ron Gorland**

---

**From:** William Alonso  
**Sent:** Wednesday, November 21, 2012 3:11 PM  
**To:** Ron Gorland  
**Subject:** FW: Police DROP

FYI

**William Alonso CPA, CGFO**  
Assistant City Manager/Finance Director  
City of Miami Springs  
201 Westward Drive  
Miami Springs, Fla. 33166  
305-805-5000  
Fax: 305-805-5037  
Cell: 786-219-6883  
Email: [alonsow@miamisprings-fl.gov](mailto:alonsow@miamisprings-fl.gov)

*\$ 306,800 Payroll x 5% = \$1534  
For first 2 yrs  
3<sup>rd</sup> yr - \$ 949 cost*

 Please save a tree. Don't print this e-mail unless it's really necessary.

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**From:** Steve.Palmquist@gabrielroeder.com [mailto:Steve.Palmquist@gabrielroeder.com]  
**Sent:** Tuesday, September 25, 2012 9:36 AM  
**To:** William Alonso  
**Subject:** RE: Police DROP

Technically, a DROP is not cost neutral, but the cost is typically very low, i.e., less than 0.50% of covered payroll.

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**From:** William Alonso [alonsow@miamisprings-fl.gov]  
**Sent:** Tuesday, September 25, 2012 9:32 AM  
**To:** Palmquist, Steve (FLP1)  
**Subject:** RE: Police DROP

So the DROP is cost neutral, correct?

**William Alonso CPA, CGFO**  
Assistant City Manager/Finance Director  
City of Miami Springs  
201 Westward Drive  
Miami Springs, Fla. 33166  
305-805-5000  
Fax: 305-805-5037  
Cell: 786-219-6883  
Email: [alonsow@miamisprings-fl.gov](mailto:alonsow@miamisprings-fl.gov)





Please save a tree. Don't print this e-mail unless it's really necessary.

**From:** Steve.Palmquist@gabrielroeder.com [mailto:Steve.Palmquist@gabrielroeder.com]  
**Sent:** Tuesday, September 25, 2012 9:22 AM  
**To:** William Alonso  
**Subject:** RE: Police DROP

That is the norm. From your question, I thought you were implying that a member would be able to enter the DROP at any time. Maybe I didn't understand your question.

**From:** William Alonso [alonsow@miamisprings-fl.gov]  
**Sent:** Tuesday, September 25, 2012 9:19 AM  
**To:** Palmquist, Steve (FLP1)  
**Subject:** RE: Police DROP

I thought that you could only enter the DROP if you are eligible for retirement???

**William Alonso CPA, CGFO**  
Assistant City Manager/Finance Director  
City of Miami Springs  
201 Westward Drive  
Miami Springs, Fla. 33166  
305-805-5000  
Fax: 305-805-5037  
Cell: 786-219-6883  
mail: [alonsow@miamisprings-fl.gov](mailto:alonsow@miamisprings-fl.gov)



Please save a tree. Don't print this e-mail unless it's really necessary.

**From:** Steve.Palmquist@gabrielroeder.com [mailto:Steve.Palmquist@gabrielroeder.com]  
**Sent:** Tuesday, September 25, 2012 9:15 AM  
**To:** William Alonso  
**Subject:** RE: Police DROP

The DROP will not be cost neutral if a member can begin participation before his/her normal retirement date.

**From:** William Alonso [alonsow@miamisprings-fl.gov]  
**Sent:** Tuesday, September 25, 2012 9:11 AM  
**To:** Palmquist, Steve (FLP1)  
**Subject:** FW: Police DROP

Steve:

The City is trying to change the DROP requirements so that an officer can enter the DROP at anytime thus eliminating the current window of 20 to 30 years for entering the DROP. Do you believe this change will have a "cost" to the plan or is the DROP "cost neutral"???

