



North Bay Village
Recommendation Memorandum

NORTH BAY VILLAGE
EST. 1945

DATE: April 12, 2022
TO: Honorable Mayor, Vice Mayor and Members of the Village Commission
FROM: Sandra Siefken, Senior Accountant

SPONSORED BY:

SUBJECT: A RESOLUTION OF THE MAYOR AND COMMISSION OF NORTH BAY VILLAGE, FLORIDA, AMENDING THE BUDGET FOR FISCAL YEAR 2021-2022; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

RECOMMENDATION

Approve budget amendment appropriating \$74,868.52 from fund balance to pay property taxes on 1335 Kennedy Causeway, known as the Sakura lot.

BACKGROUND AND ANALYSIS

It recently came to the Village's attention that there were around \$74,868.52 in Property Taxes owed on the two Folios known as the "Sakura" property. In 2018, the Village purchased the "Sakura" property located at 1335 Kennedy Causeway. The property is split between two folios. Folio#23-3209-001-0060 is vacant and the Village is currently using it to park its Police Vehicles, therefore the folio is exempt from Property Tax. Folio #23-3209-001-0061 is not exempt from Property Tax, because the Village currently has a parking lease with Bayshore Yacht & Tennis Club and by law is obligated to pay Property Tax since it is earning income.

The current of balance (2021) of \$18,635.01 must be paid immediately to avoid further penalties and interest. Finance staff, the Village Manager, and the Village Attorneys are all working together with the Miami-Dade County Tax Collector and Miami-Dade Property Appraiser to see if the remaining past due tax bills of \$56,233.51, can be reduced any. Staff recommends the approval of the use of the appropriation of fund balance, not to exceed the \$74,868.52, in order to avoid further fines and interest. Should a discount be given to the Village, the full transfer will not be done.

Discussion of this item will help to make North Bay Village financially safer and more transparent; as such, it promotes the pillar of Efficiency.

Efficiency

North Bay Village seeks to minimize the wasting of materials, energy, efforts, money, and time in doing something or in producing a desired result.

BUDGETARY/FINANCIAL IMPACT (Finance Dept.)

Appropriation of Fund Balance not to exceed \$74,868.52 GL 001.19.519.3891 to pay Property Taxes GL 001.19.519.5130

PERSONNEL IMPACT

NONE



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EST. 1945

North Bay Village Budget Amendment Form

Department	General Government	Date	3/30/2022
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Fund(s) to be changed: General Fund

GL Account	GL Line Item	Transfer to:	Transfer from:
001-00-389-3891	Appropriation of Fund Balance		\$ 74,868.52
001-19-519-5130	Property Taxes	\$ 74,868.52	\$ -
TOTAL (Columns must be equal)		\$ 74,868.52	\$ 74,868.52

Description:

Pay real estate taxes for Village property lot located at 1335 Kennedy Causeway. Property is not tax exempt because we have a parking lease agreement with Bayshore Yacht & Tennis Club Condominium.

FOLIO # 23-3209-001-0060 amount due **\$16,562.63**

FOLIO # 23-3209-001-0061 amount due **\$58,305.89**

[Search](#) > Account Summary

Real Estate Account #23-3209-001-0060

Owner:
NORTH BAY VILLAGE

Situs:
1035 79 STREET CSWY
North Bay Village 33141-4001

[Parcel details](#)
[Property Appraiser](#)



[Get bills by email](#)

Amount Due

MIAMI-DADE COUNTY TAX COLLECTOR

Notice of Ad Valorem Taxes and Non-ad Valorem Assessments

BILL

AMOUNT DUE

[2018 Annual Bill](#)

\$16,562.63

Account History

BILL	AMOUNT DUE		STATUS	ACTION
2021 Annual Bill	\$0.00	Paid		Print (PDF)
2020 Annual Bill	\$0.00	Paid		Print (PDF)
2019 Annual Bill	\$0.00	Paid		Print (PDF)
2018				
2018 Annual Bill	\$16,562.63	Unpaid	Tax Deed (see 2018)	
Tax Deed Application #213353		Applied	07/19/2021	
2017 Annual Bill	\$0.00	Paid \$32,190.18	11/16/2017	Receipt #RCHECK-18-018844 Print (PDF)
2016				
2016 Annual Bill	\$0.00	Paid \$32,494.06	11/18/2016	Receipt #0231-17-000153 Print (PDF)
Refund Check #360542		Cleared \$4,105.43	03/07/2017	To EQUITY ONE INC VENDOR 60405864 At 1500 NE MIAMI GARDENS DR NORTH MIAMI BEACH, FL 33179
		Paid \$32,494.06		
2015				
2015 Annual Bill	\$0.00	Paid \$25,607.21	11/17/2015	Receipt #0231-16-000071 Print (PDF)
Refund Check #776733		Cleared \$775.87	08/23/2016	To EQUITY ONE INC At 1500 NE MIAMI GARDENS DRIVE NORTH MIAMI BEACH, FL 33179
		Paid \$25,607.21		
2014 Annual Bill	\$0.00	Paid \$23,121.00	11/17/2014	Receipt #0222-15-000505 Print (PDF)
2013 Annual Bill	\$0.00	Paid \$20,328.63	11/20/2013	Receipt #0222-14-001632 Print (PDF)
Total Amount Due	\$16,562.63			



[Search](#) > Account Summary

Real Estate Account #23-3209-001-0061

Owner: NORTH BAY VILLAGE
Situs: (unknown)
[Parcel details](#)
[Property Appraiser](#)



[Get bills by email](#)

Amount Due

MIAMI-DADE COUNTY TAX COLLECTOR

Notice of Ad Valorem Taxes and Non-ad Valorem Assessments

BILL	AMOUNT DUE
2021 Annual Bill	\$18,635.01
2019 Annual Bill 2018 Annual Bill	\$0.00

Total Amount Due: \$58,305.89
Not Payable Online: \$39,670.88

[Print \(PDF\)](#)

[Apply for the 2022 installment payment plan](#)

Account History

BILL	AMOUNT DUE	STATUS	ACTION
2021 Annual Bill ⓘ	\$18,635.01	Unpaid	Print (PDF)
2020 Annual Bill ⓘ	\$0.00	Paid	Print (PDF)
2019 ⓘ			
2019 Annual Bill		Unpaid	Tax Deed (see 2018)
Tax Deed Application #212349		Certified	05/05/2022
2018 ⓘ			
2018 Annual Bill	\$39,670.88	Unpaid	Tax Deed (see 2018)
Tax Deed Application #212349		Certified	05/05/2022
2017 Annual Bill ⓘ	\$0.00	Paid \$12,324.58	11/16/2017 Receipt #ECHECK-18-018844 Print (PDF)
2016 ⓘ			
2016 Annual Bill	\$0.00	Paid \$11,558.01	11/18/2016 Receipt #0231-17-000142 Print (PDF)
Refund Check #878511		Cleared \$69.05	04/24/2017 To EQUITY ONE INC At REF 60005564 1600 NE MIAMI GARDENS DR NO MIAMI BEACH, FL 33179
		Paid \$11,558.01	
2015 ⓘ			
2015 Annual Bill	\$0.00	Paid \$10,613.14	11/17/2015 Receipt #0231-16-000061 Print (PDF)
Refund Check #779467		Cleared \$500.62	03/31/2016 To EQUITY ONE INC At 1600 NE MIAMI GARDENS DRIVE NORTH MIAMI BEACH, FL 33179
		Paid \$10,613.14	
2014 Annual Bill ⓘ	\$0.00	Paid \$9,415.91	11/17/2014 Receipt #0232-15-000510 Print (PDF)
Total Amount Due	\$58,305.89		

[2013 Annual Bill](#) ⓘ
BILL
Total Amount Due

\$0.00
AMOUNT DUE
\$58,305.89

Paid \$8,047.04

11/25/2013

Receipt #0232-14-001533
STATUS

 [Print \(PDF\)](#)
ACTION

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RESOLUTION NO. 2022-027

A RESOLUTION OF THE MAYOR AND COMMISSION OF NORTH BAY VILLAGE, FLORIDA, AMENDING THE BUDGET FOR FISCAL YEAR 2021-2022 FOR PAYMENT OF PROPERTY TAXES; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on September 29, 2021, the North Bay Village (the "Village") Commission adopted Resolution No. 2021-54 approving the budget for fiscal year 2021-2022 (the "Budget"); and

WHEREAS, pursuant to Section 166.241(5), Florida Statutes, the Village Commission may amend a budget at any time within a fiscal year; and

WHEREAS, pursuant to Section 35.21 of the Village Code of Ordinances and Florida Law, the Village Commission desires to amend the Budget consistent with the staff memorandum accompanying this resolution by authorizing the line item transfers as further provided in Exhibit "A" attached hereto and incorporated herein; and

WHEREAS, the Village Commission finds that this Resolution is in the best interest and welfare of the residents of the Village.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COMMISSION OF NORTH BAY VILLAGE, FLORIDA, AS FOLLOWS:

Section 1. Recitals. That each of the above-stated recitals are hereby adopted, confirmed, and incorporated herein.

Section 2. Amending Budget. That the Village Commission hereby approves an amendment to the budget by authorizing the line item transfers as further provided in Exhibit "A" attached hereto and incorporated herein.

Section 3. Implementation. That the Village Manager, Village Clerk, and Village Attorney are hereby authorized to take such further action as may be necessary to implement the purpose and provisions of this Resolution.

Section 4. Effective Date. That this Resolution shall be effective immediately upon adoption.

The foregoing Resolution was offered by Commissioner Chervony who moved its adoption. The motion was seconded by Vice Mayor Wilmoth and upon being put to a vote, the vote was as follows:

Mayor Brent Latham yes


Vice Mayor Marvin Wilmoth yes

Commissioner Richard Chervony yes

Commissioner Rachel Streitfeld yes


Commissioner Julianna Strout yes

PASSED AND ADOPTED on this 12th day of April, 2022.



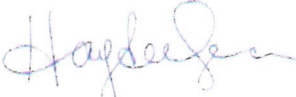
Brent Latham, Mayor

ATTEST:



Debra E. Eastman, MMC
Interim Village Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:



Weiss Serota Helfman Cole & Bierman, PL
Village Attorney