

WFG Informational Bulletin

To: All Florida Policy Issuing Agents of WFG National Title Insurance Company
From: WFG Underwriting Department
Date: December 26, 2019
Bulletin No.: FL 2019-17
Subject: Miami-Dade Ordinance – Special Taxing District

This is an update to our prior Bulletins, FL2018-03, FL2018-06, FL2018-14, and FL2018-17 regarding Miami-Dade County's Special Taxing District Ordinance.

On February 6, 2018, the Miami-Dade Board of County Commissioners passed Ordinance 18-12 which amended Ordinance 18-20.2 to require all sellers of real property located within a Special Taxing District to disclose in their deed that the property is located in a Special Taxing District. Additionally, the amended Ordinance required the seller to obtain from the buyer a notarized acknowledgment of the disclosure and required the seller to record that acknowledgment in the Public Records. Enforcement of the Ordinance was initially scheduled to start on May 17, 2018 but Miami-Dade County delayed implementation of the Ordinance.

On January 23, 2019, the Miami-Dade Board of County Commissioners amended Ordinance 18-20.2 to eliminate the requirement for the seller to include a notice in their deed that the property is located in Special Taxing District and to eliminate the requirement for the seller to record an acknowledgement of the notice by the buyer in the Public Records. The revised Ordinance now requires sellers of residential properties located in Special Taxing Districts in Miami-Dade County to provide a notice to the buyer in the purchase and sale contract, or in an addendum to the contract executed the same date as the contract, that the property is located in a Special Taxing District. The notice must also disclose that the property is subject to special assessments that will be paid and collected in the same manner as ad valorem taxes.

If the property is not a new residential property, the obligation to include the notice in the purchase and sale contract or an addendum to the contract is not triggered unless the prior year's tax bill for the property shows a special assessment levied on the property for improvements or services within the special taxing district.

[Click Here to download a copy of the revised ordinance.](#)