

# MEMORANDUM

Agenda Item No. 14(A)(30)

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**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

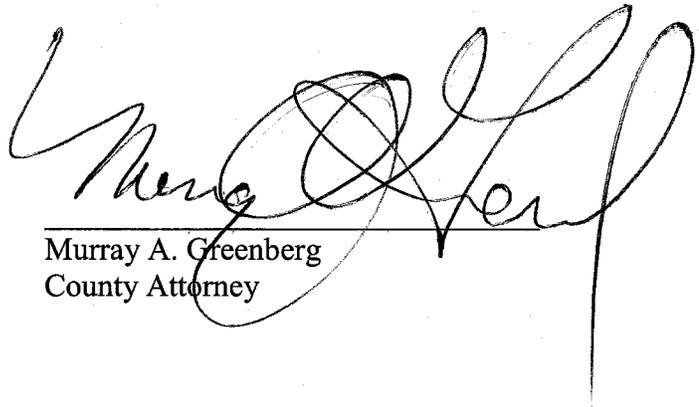
**DATE:** December 19, 2006

**FROM:** Murray A. Greenberg  
County Attorney

**SUBJECT:** Resolution urging Florida  
legislature to pass  
legislation allowing for a  
deferral of property taxes on  
rental properties used for  
affordable housing

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The accompanying resolution was prepared and placed on the agenda at the request of Commissioner Barbara J. Jordan and Commissioner Audrey M. Edmonson.



Murray A. Greenberg  
County Attorney

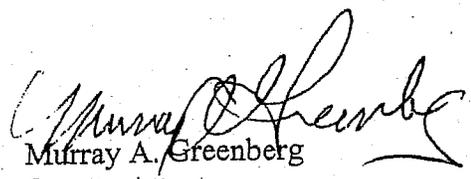
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# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Joe A. Martinez and Members, Board of County Commissioners      **DATE:** December 19, 2006

**FROM:**   
Murray A. Greenberg  
County Attorney

**SUBJECT:** Agenda Item No. 14(A)(30)

Please note any items checked.

- "4-Day Rule" ("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**
- Bid waiver requiring County Manager's written recommendation**
- Ordinance creating a new board requires detailed County Manager's report for public hearing**
- Housekeeping item (no policy decision required)**
- No committee review**

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 14(A)(30)  
12-19-06

RESOLUTION NO. \_\_\_\_\_

RESOLUTION URGING THE FLORIDA LEGISLATURE TO  
PASS LEGISLATION ALLOWING FOR A DEFERRAL OF A  
PORTION OF PROPERTY TAXES ON RENTAL PROPERTIES  
USED FOR AFFORDABLE HOUSING UNTIL THE  
PROPERTY IS SOLD OR THE USE IS CHANGED

**WHEREAS**, property values for all types of real property have appreciated at unprecedented levels in Miami-Dade County over the past few years; and

**WHEREAS**, the values of rental properties used for affordable housing have also risen at correspondingly high rates; and

**WHEREAS**, these increases in the value of rental properties used for affordable housing properties have lead to significantly higher property tax bills, and in turn, higher rents; and

**WHEREAS**, this phenomenon has contributed to the affordable housing issues that face our community; and

**WHEREAS**, state law does not currently allow for a portion of property taxes on rental properties that are used for affordable housing to be deferred until the property is sold or the use is changed; and

**WHEREAS**, during the 2005 state legislative session, the Florida Legislature passed a bill, Chapter 2005-157 (HB 955), that allowed for deferral of property taxes for marinas and other working waterfront real property; and

**WHEREAS**, at this Board's prompting, the Florida Legislature last year passed a bill, Chapter 2006-47 (SB 1268), decreasing the age and increasing the income level for senior deferral of property taxes on homestead property; and

**WHEREAS**, this Board has urged the Florida Legislature to amend state statutes to permit Property Appraisers to use the income approach to valuing multi-family rental property used to provide affordable housing; and

**WHEREAS**, the Board adopted Resolution No. R-588-06, as amended by Resolution No.1176-06, that created the Community Affordable Housing Strategies Alliance Taskforce (“CAHSA”); and

**WHEREAS**, the CAHSA has been charged by the Board to perform certain functions to address the housing crisis in Miami-Dade County and to make final findings and recommendations to the Board regarding the measures to address the present housing crisis in Miami-Dade County; and

**WHEREAS**, one of the recommendations that CAHSA made was to urge the Florida Legislature to allow for a deferral of a portion of property taxes on rental properties used for affordable housing until the property is sold or the use is changed; and

**WHEREAS**, allowing property taxes to be deferred would provide another tool to preserve affordable housing that would complement an alternate assessment approach; and

**WHEREAS**, deferring property taxes as opposed to using an income approach to value rental property used for affordable housing offers the advantage of recovering deferred taxes when the property is sold or the use is changed such that the property is no longer providing affordable housing; and

**WHEREAS**, allowing for a deferral of a portion of property taxes on rental properties used for affordable housing could help address Miami-Dade County's affordable housing crisis,

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

**Section 1.** Urges the Florida Legislature to pass legislation allowing for the deferral of a portion of property taxes for rental properties used for affordable housing until such time as the property is sold or the use is changed such that it is no longer used to provide affordable housing.

**Section 2.** Directs the Clerk of the Board to transmit copies of this resolution to the Governor, Senate President, House Speaker, and Chair and members of the Miami-Dade State Legislative Delegation.

**Section 3.** Directs the County's state lobbying team to advocate for the passage of the legislation set forth in Section 1 above; and directed the Office of Intergovernmental Affairs to include this item in the 2007 State Legislative Package.

The foregoing resolution was sponsored by Commissioner Barbara J. Jordan and Commissioner Audrey M. Edmonson and offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_

and upon being put to a vote, the vote was as follows:

Joe A. Martinez, Chairman	
Dennis C. Moss, Vice-Chairman	
Bruno A. Barreiro	Jose "Pepe" Diaz
Audrey M. Edmonson	Carlos A. Gimenez
Sally A. Heyman	Barbara J. Jordan
Dorrin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

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The Chairperson thereupon declared the resolution duly passed and adopted this 19<sup>th</sup> December, 2006. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

JMM

Jess M. McCarty