

MEMORANDUM

Agenda Item No. 11(A)(13)

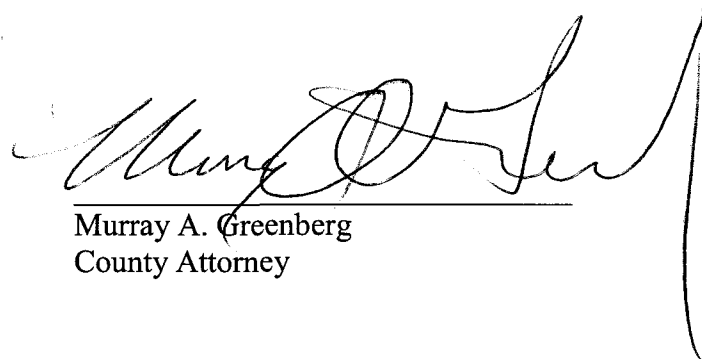
TO: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

DATE: March 6, 2007

FROM: Murray A. Greenberg
County Attorney

SUBJECT: Resolution directing County
Manager, Property Appraiser
and Tax Collector to develop
a tax deferral education
program concerning
amendment to F.S. §197.252

The accompanying resolution was prepared and placed on the agenda at the request of Vice-Chairwoman Barbara J. Jordan, Commissioner Jose "Pepe" Diaz, Commissioner Audrey M. Edmonson, Commissioner Joe A. Martinez and Commissioner Rebeca Sosa.



Murray A. Greenberg
County Attorney

MAG/bw



MEMORANDUM

(Revised)

TO: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

DATE: March 6, 2007

FROM: Murray A. Greenberg
County Attorney

SUBJECT: Agenda Item No. 11(A)(13)

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

Agenda Item No. 11(A)(13)
03-06-07

Veto _____

Override _____

RESOLUTION NO. _____

RESOLUTION DIRECTING THE COUNTY MANAGER, PROPERTY APPRAISER, AND TAX COLLECTOR TO DEVELOP AND IMPLEMENT A PROGRAM TO EDUCATE THE PUBLIC CONCERNING THE AMENDMENT TO SECTION 197.252 OF THE FLORIDA STATUTES, WHICH DECREASES THE AGE AND INCREASES THE INCOME THRESHOLD REQUIRED FOR ELIGIBILITY TO DEFER PAYMENT OF AD VALOREM AND NON-AD VALOREM ASSESSMENTS AS RECOMMENDED BY THE COMMUNITY AFFORDABLE HOUSING STRATEGIES ALLIANCE TASKFORCE

WHEREAS, the Florida Legislature amended Florida Statute §197.252, entitled “Homestead Tax Deferral,” decreasing the age and increasing the income threshold required for eligibility to defer ad valorem property taxes and non-ad valorem assessments in their entirety; and

WHEREAS, Florida Statute §197.252 as amended reduces the senior age requirement from 70 years of age to 65 and increases the minimum household income level for seniors from \$12,000 to equal the minimum household income requirement for senior homestead exemptions pursuant to Florida Statute §196.075; and

WHEREAS, this amendment will enable a larger population of homestead property owners to elect to defer all or a portion of the combined total of the ad valorem taxes and any non-ad valorem assessments; and

WHEREAS, the Board adopted Resolution No. R-588-06, as amended by Resolution No. R-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 as it relates to households whose income is up to 140 percent of the area median income in Miami-Dade County; and to develop innovative solutions to address this housing crisis; and

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

WHEREAS, prior to making its final findings and recommendation to the Board, CAHSA was required to transmit a preliminary report; and

WHEREAS, the CAHSA submitted its preliminary report, which includes findings and recommendations, to the Board on November 27, 2006; and

WHEREAS, the CAHSA's Tax/Relief/Incentives/Abatement and Property Insurance Issues Committee recommends that the County consider directing the County Manager, Property Appraiser, and the Tax Collector to better market and advertise the recently amended property tax deferral statute for low income senior homeowners using the various government offices as points of material distribution, newspaper promotions and mass mailings associated with tax bills and/or homestead exemption receipts; and

WHEREAS, the CAHSA finds that an outreach and education campaign should be organized in an effort to inform low income senior homeowners how to lessen their financial burdens and how to reduce the risk of losing their properties; and

WHEREAS, many Miami-Dade residents are unaware of the changes to and their options under the Homestead Tax Deferral Statute; and

WHEREAS, the CAHSA finds that there is a need to educate the public concerning their obligations and rights under these laws; and

WHEREAS, the Board desires to implement the CAHSA recommendations,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board directs the County Manager, Property Appraiser, and Tax Collector to develop and implement a program to educate the public concerning the amendments to Florida Statute §197.252 and their obligations and rights pertaining to said statute.

The foregoing resolution was sponsored by Vice-Chairwoman Barbara J. Jordan, Commissioner Jose "Pepe" Diaz, Commissioner Audrey M. Edmonson, Commissioner Joe A. Martinez and Commissioner Rebeca Sosa 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:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 6th day of March, 2007. 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.



Mandana Dashtaki