

MEMORANDUM

Agenda Item No. 7(B)

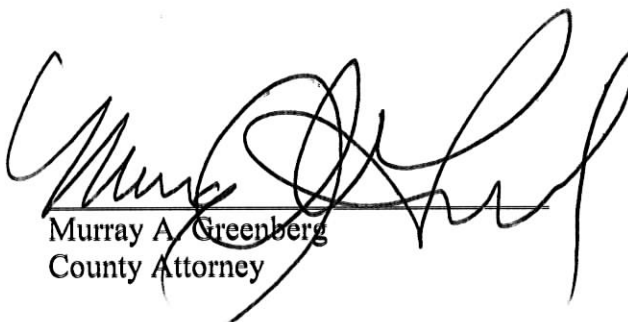
TO: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

DATE: (Second Reading 05-22-07)
April 24, 2007

FROM: Murray A. Greenberg
County Attorney

SUBJECT: Ordinance amending
Section 1 of Ordinance
No. 99-86 relating to
ad valorem taxation;
increased homestead
exemption for certain
qualifying seniors

The accompanying ordinance was prepared and placed on the agenda at the request of Commissioner Rebeca Sosa, Chairman Bruno A. Barreiro, Commissioner Jose "Pepe" Diaz, Commissioner Carlos A. Gimenez, Commissioner Joe A. Martinez and Sen. Javier D. Souto.



Murray A. Greenberg
County Attorney

MAG/bw

Memorandum



Date: May 22, 2007

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

From: George M. Ferguson
County Manager

Subject: Ordinance amending Section 1 of Ordinance No. 99-86 relating to ad valorem taxation; increased homestead exemption for certain qualifying seniors

The ordinance increasing the homestead exemption for certain qualifying seniors will have an estimated total annual reduction of \$7.6 million in revenues on all County taxing jurisdictions under the provision of the Board of County Commissioners. The fiscal impact to the County is based on the 2006 Property Tax Roll and the current millage structure.

It is estimated that the maximum county tax savings per senior household will be \$287 on County imposed taxes, not including municipalities, School Board, and other taxing authorities.

A handwritten signature in black ink, appearing to read "Jennifer Glazer-Moon".

Jennifer Glazer-Moon
Director, Office of Strategic Business Management

Fiscal00307



MEMORANDUM

(Revised)

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

DATE: May 22, 2007

FROM: Murray A. Greenberg
County Attorney

SUBJECT: Agenda Item No. 7(B)

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. 7(B)

Veto _____

05-22-07

Override _____

ORDINANCE NO. _____

ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 99-86 RELATING TO AD VALOREM TAXATION; PROVIDING FOR AN INCREASED ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFYING SENIOR CITIZENS TO BE APPLIED TO MILLAGE RATES LEVIED BY THE COUNTY; REQUIRING DELIVERY OF ORDINANCE TO PROPERTY APPRAISER; PROVIDING AN EFFECTIVE DATE, AND INCLUSION IN THE CODE

WHEREAS, on November 3, 1998, voters approved an amendment to the Florida Constitution providing for an increased homestead exemption to certain qualifying senior citizens; and

WHEREAS, this Board adopted ordinance No. 99-86 implementing the additional homestead exemption for qualifying senior citizens in accordance with the provisions of Section 196.075 of the Florida Statutes, as created by the 1999 session of the Florida Legislature through its enactment of HB 291; and

WHEREAS, on November 7, 2006, voters approved an amendment to the Florida Constitution providing for an increase in the additional homestead exemption from \$25,000 to \$50,000 to certain qualifying senior citizens; and

WHEREAS, the 2007 General Session of the Florida Legislature has adopted HB-333 implementing this additional exemption and providing for retroactive application to the 2007 tax roll, upon adoption of an ordinance and delivery thereof to the Property Appraiser by June 1, 2007; and

WHEREAS, this Board desires to implement the increased additional homestead exemption for qualifying senior citizens in accordance with the provisions of Section 196.075 of the Florida Statutes, as amended by the 2007 session of the Florida Legislature through its enactment of HB 333,

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY
COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA:**

Section 1. Section 1 of Ordinance No. 99-86 is amended to read as follows: ¹

Section 1. In accordance with Section 6(f), Art. VII of the Florida Constitution and Section 196.075 of the Florida Statutes, any person 65 years or over who has legal or equitable title to real estate located within Miami-Dade County and maintains thereon his/her permanent residence which residence qualifies for and receives homestead exemption pursuant to Section 6(a), Art. VII of the Florida Constitution, and whose household income does not exceed \$20,000 shall be entitled to make application for an additional homestead exemption of ~~[\$25,000]~~ >>\$50,000<<. This additional homestead exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the county.

Section 2. The increase in the additional homestead exemption shall be applicable to the 2007 and subsequent tax rolls and entitlement to this exemption shall be pursuant to the provisions of Ordinance No. 99-86, as herein amended.

Section 3. The Clerk of this Board shall file a copy of this ordinance in the appropriate books and records, and within 30 days of the adoption of this Ordinance, but prior to June 1, 2007, he/she shall deliver a copy thereof to the Miami-Dade County Property Appraiser.

Section 4. It is the intention of the Board of County Commissioners, and it is hereby ordained that the provisions of this ordinance, and Ordinance No. 99-86, shall become and be made a part of the Code of Miami-Dade County, Florida. The sections of these ordinances may be renumbered or relettered to accomplish such intention, and the word "ordinance" may be changed to "section," or "article," or other appropriate word.

¹ Words stricken through and/or ~~[[double bracketed]]~~ shall be deleted. Words underscored and/or ~~>>double arrowed<<~~ constitute the amendment proposed. Remaining provisions are now in effect and remain unchanged.

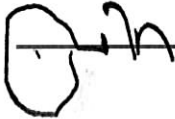
Section 5. The provisions of this Ordinance shall become effective ten (10) days after the date of enactment, unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

PASSED AND ADOPTED:

Approved by County Attorney as
to form and legal sufficiency.



Prepared by:



James K. Kracht

Sponsored by Commissioner Rebeca Sosa,
Chairman Bruno A. Barreiro,
Commissioner Jose "Pepe" Diaz,
Commissioner Carlos A. Gimenez,
Commissioner Joe A. Martinez and
Sen. Javier D. Souto