

Memorandum



Date: May 15, 2007

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

From: George M. Burgess
County Manager

A handwritten signature in black ink, appearing to read "G. Burgess". The signature is written in a cursive, flowing style.

Subject: Supplemental Information to Ordinance for Additional Senior Citizen Homestead Information

B&F
Supplement to
Agenda Item No. 2(K)

The attached memos were transmitted to the Board from the County Manager and the Mayor and are provided here as supplemental information to the Ordinance.

A handwritten signature in black ink, appearing to read "L. H. [unclear]". The signature is written in a cursive, flowing style.

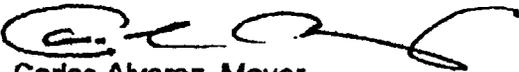
Assistant County Manager



MEMORANDUM
OFFICE OF THE MAYOR

DATE: April 16, 2007

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

FROM: 
Carlos Alvarez, Mayor
Miami-Dade County

SUBJECT: Additional Senior Citizen Homestead Exemption

I would like to express my strong support for the adoption of the Ordinance required to implement the benefits of the additional Senior Citizen Homestead Exemption legislation that was signed by Governor Crist on April 9, 2007. In my State of the County Address and, most recently, in my FY 2007-08 Budget Message, Services for Seniors is highlighted as a priority focus for the upcoming year, and will continue to be a priority focus during my tenure.

c: Denis Morales, Chief of Staff
George M. Burgess, County Manager
Murray Greenberg, County Attorney

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Memorandum



Date: April 17, 2007

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

From: George M. Burgess
County Manager 

Subject: Additional Senior Citizen Homestead Exemption

As you may be aware, House Bill 333 was signed by Governor Crist on April 9, 2007. This bill implemented the constitutional amendment passed by Florida voters on November 7, 2006, which allows an increase of the Senior Citizen Exemption by an additional \$25,000 to \$50,000. This exemption is a local option, therefore, Miami Dade County and each city must pass an ordinance to adopt or increase the Senior Citizen Exemption for their respective jurisdiction. This bill also contains a retroactive provision for the 2007 assessment roll, which allows Miami Dade County and its cities to extend this benefit to qualifying seniors by delivering adopted ordinances to the Property Appraiser by June 1, 2007.

In an effort to ensure cities are aware of the Governor's action, the Property Appraiser mailed letters on April 10, 2007 informing them of this available benefit and the June 1, 2007, deadline.

C: Honorable Carlos Alvarez, Mayor
Murray Greenberg, County Attorney



MIAMI-DADE COUNTY
DEPARTMENT OF PROPERTY APPRAISAL
ADMINISTRATIVE DIVISION

April 10, 2007

RE: Limited Income Senior Citizen Exemption Ordinances for 2007

To Whom It May Concern:

The Florida Constitution was amended on November 7, 2006, by State voters to increase the Senior Citizen Exemption up to \$50,000. This property tax benefit is a local option, which requires the County and each City to adopt an ordinance under Chapter 125 or 166, Florida Statutes, in order for this exemption to apply to taxes levied in your jurisdiction. House Bill 333 signed into law by Governor Crist on April 9, 2007, requires that all ordinances implementing this exemption for a jurisdiction must be delivered to the Property Appraiser by June 1, 2007, for it to be effective for the 2007 tax year. This June 1 deadline only applies to the 2007 tax year. Senior ordinances adopted in subsequent tax years must be delivered to the Property Appraiser by December 1st of the year prior to the year the exemption will take effect [Ref. 196.075 (6)].

To ensure that ordinances passing the Senior Citizen Exemption are properly delivered, please forward a copy by June 1, 2007 to:

Miami-Dade County Property Appraisal Department
ATTN: Debbie Hynes
111 NW First Street, Suite 710
Miami, FL 33128-1984

If you have any questions regarding this matter, please call Debbie Hynes at 305-375-4004.

Sincerely,

Marcus Saiz de la Mora
Acting Property Appraiser
Miami-Dade County