

# MEMORANDUM

Agenda Item No. 11(A)(9)

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**TO:** Honorable Chairman Dennis C. Moss  
and Members, Board of County Commissioners

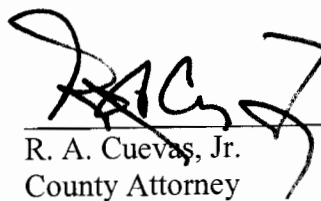
**DATE:** March 17, 2009

**FROM:** R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Resolution urging the Florida Legislature to pass SJR 1302, HJR 833 or similar legislation that would propose a constitutional amendment to allow a property tax credit on homestead property for military personnel deployed on active duty outside the U.S.

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The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Vice-Chairman Jose "Pepe" Diaz, and Co-Sponsor Commissioner Carlos A. Gimenez.

  
\_\_\_\_\_  
R. A. Cuevas, Jr.  
County Attorney

RAC/up




# MEMORANDUM

(Revised)

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and Members, Board of County Commissioners

**DATE:** March 17, 2009

**FROM:**   
R. A. Cuevas, Jr.  
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**SUBJECT:** Agenda Item No. 11(A)(9)

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 Mayor'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. 11(A)(9)  
3-17-09

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

RESOLUTION URGING THE FLORIDA LEGISLATURE TO PASS SJR 1302, HJR 833 OR SIMILAR LEGISLATION THAT WOULD PROPOSE A CONSTITUTIONAL AMENDMENT TO ALLOW A PROPERTY TAX CREDIT ON HOMESTEAD PROPERTY FOR MILITARY PERSONNEL DEPLOYED ON ACTIVE DUTY OUTSIDE THE U.S.

**WHEREAS**, according to the most recent data provided by the Florida Department of Military Affairs, approximately 25,000 military personnel who claim Florida as their home are currently deployed overseas on active duty; and

**WHEREAS**, joint resolutions have been filed for consideration during the 2009 session in both the House and Senate, SJR 1302 by Senator Andy Gardiner and HJR 833 by Representative Mike Horner, that would place on the statewide ballot an amendment to the Florida Constitution authorizing the Legislature to provide a tax credit on homestead property for military personnel deployed on active duty outside the U.S.; and

**WHEREAS**, the property tax credit would apply to members of the United States military or its reserves, the United States Coast Guard or its reserves and the Florida National Guard who received a homestead exemption in Florida at the time they were deployed on active duty outside the continental U.S., Alaska, or Hawaii; and

**WHEREAS**, the property tax credit would be based on the number of days in a calendar year that the person is deployed on active duty outside the U.S. in support of military operations that are designated by the Legislature, and the credit could be applied to future property taxes on the person's homestead property until the amount of the credit is exhausted; and

**WHEREAS**, the cost of providing this property tax credit was estimated at less than \$15 million statewide; and

**WHEREAS**, the Florida House passed a substantially similar house joint resolution, HJR 7003, by a unanimous 115-0 vote during the 2008 session, but HJR 7003 died in messages when the Senate did not take it up before the end of the session; and

**WHEREAS**, the property tax credit proposed by SJR 1302 and HJR 833 would serve to help military families when one or more family members are deployed overseas, especially during these trying economic times,

**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 SJR 1302, HJR 833 or similar legislation that would propose a constitutional amendment to allow a tax credit on homestead property for military personnel deployed on active duty outside the U.S.

Section 2. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker, the Chair and Members of the Miami-Dade County State Legislative Delegation, Senator Andy Gardiner, and Representative Mike Horner.

Section 3. Directs the County's state lobbyists to advocate for the legislation set forth in Section 1 above, and authorizes and directs the Office of Intergovernmental Affairs to amend the 2009 State Legislative Package to include this item.

The Prime Sponsor of the foregoing resolution is Vice-Chairman Jose "Pepe" Diaz,  
and Co-Sponsor Commissioner Carlos A. Gimenez. It was 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:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 17<sup>th</sup> day  
of March, 2009. 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.



Jess M. McCarty