

MEMORANDUM

RCT
Agenda Item No. 2(A)

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

DATE: May 10, 2010

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

SUBJECT: Resolution establishing a
moratorium on tax exemptions
for renovations of historic
properties

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Senator Javier D. Souto.



R. A. Cuevas, Jr.
County Attorney

RAC/up



MEMORANDUM

(Revised)

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

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

SUBJECT: Agenda Item No.

Please note any items checked.

- _____ **“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**
- _____ **Ordinance creating a new board requires detailed County Manager’s report for public hearing**
- _____ **No committee review**
- _____ **Applicable legislation requires more than a majority vote (i.e., 2/3’s ____, 3/5’s ____, unanimous ____) to approve**
- _____ **Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No.
6-3-10

RESOLUTION NO. _____

RESOLUTION ESTABLISHING A MORATORIUM ON TAX EXEMPTIONS FOR RENOVATIONS OF HISTORIC PROPERTIES UNTIL MIAMI-DADE COUNTY'S FINANCIAL SITUATION HAS NORMALIZED

WHEREAS, the ability of Miami-Dade County to budget and fund services for some of our poorest and neediest communities has been impacted by the national, state, and local economic slowdown and consequent decline in property values; and

WHEREAS, in times like these, many otherwise positive and important programs must take second place to more urgent programs that provide for the basic needs of our people in distress; and

WHEREAS, one such program that should be given a second priority in this time of economic turbulence is Miami-Dade County's program to provide tax exemptions for renovations to historic properties, pursuant to section 16A-18 of the Code of Miami-Dade County; and

WHEREAS, in this regard, the latest round of applications for this tax exemption included multi-million dollar renovations to mansions, involving the construction in a private home of such luxuries as elevators, maids quarters, butler's pantries, new master bedroom suites, and other such items, which in light of the difficult budgetary decisions that will be facing this Board and this County in September, will be difficult to explain to County employees facing salary cuts and layoffs and to families facing cuts in social and municipal services; and

WHEREAS, the sum of these exemptions that are funded from general fund property taxes can make the difference between continuing to employ or laying off one of our employees in the County or at Jackson Memorial Hospital, who are paid from these same general revenue funds and who sustain their families from the income derived from their employment; and

WHEREAS, the temporary deferral of such tax exemptions does not unduly or unfairly prejudice an application for the exemption because the Board can grant such exemption in full to run the full 10 years once the community's economy and employment stabilizes and the County's general fund budget can sustain this program along with competing needs for social services and programs for the poor, elderly and our children,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that a moratorium is established on the Board's consideration of tax exemptions for renovations to historic properties, pursuant to section 16A-18 of the Code of Miami-Dade County. This moratorium will run for two years or until the Mayor files a report finding that the current economic climate and reduction in property values has normalized, and such finding is accepted by this Board, whichever is shorter. At that time, the Board intends to consider any pending applications for exemptions and will consider extending the exemptions for the full ten years provided by the ordinance, but starting when the exemptions are granted. By that time, economic conditions will have stabilized and funding for more urgent and basic programs will no longer be jeopardized. Under this moratorium, the Historic Preservation Board can continue to accept, process, and consider such applications, but the applications will not be forwarded to this Board until the moratorium is over.

4

The Prime Sponsor of the foregoing resolution is Senator Javier D. Souto. 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
Dorrin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

The Chairperson thereupon declared the resolution duly passed and adopted this 3rd day of June, 2010. 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.

TWL

Thomas W. Logue

5