

# MEMORANDUM

Agenda Item No. 11(A)(20)

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

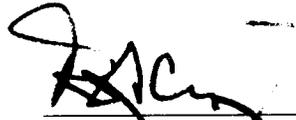
**DATE:** October 5, 2010

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

**SUBJECT:** Resolution urging the  
Florida Legislature to  
consider temporary changes  
to the "Save our Homes"  
assessment limitation on  
homestead property

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

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

RAC/up



# MEMORANDUM

(Revised)

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and Members, Board of County Commissioners

**DATE:** October 5, 2010

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County Attorney

**SUBJECT:** Agenda Item No. 11(A)(20)

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. 11(A)(20)  
10-5-10

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

RESOLUTION URGING THE FLORIDA LEGISLATURE TO CONSIDER TEMPORARY CHANGES TO THE "SAVE OUR HOMES" ASSESSMENT LIMITATION ON HOMESTEAD PROPERTY TO PROTECT HOMESTEAD PROPERTY OWNERS FROM PROPERTY TAX INCREASES UNTIL THE CURRENT FISCAL CRISIS ENDS

**WHEREAS**, in 1992, voters amended the Florida Constitution to limit annual increases in the assessed value of property receiving homestead exemption to 3 percent or the percentage change in the Consumer Price Index ("CPI"), whichever is lower, commonly referred to as "Save Our Homes"; and

**WHEREAS**, Save Our Homes limits the annual increase in the assessed value of homestead property, but does not limit total property taxes on a particular property; and

**WHEREAS**, under Save Our Homes, a property's assessment could go down, but property taxes could still go up if local taxing authorities increase millage rates; and

**WHEREAS**, some local taxing authorities could leave their millage rates flat or even decrease millage rates, but if other local taxing authorities raise their millage rates, then overall property taxes could still increase; and

**WHEREAS**, property taxes on homestead property can also increase because of the recapture rule, which requires the property appraiser to increase the assessed value of homestead property by the lesser of 3 percent or annual change in the CPI, whichever is less, whether or not that property's value increased during that calendar year; and

**WHEREAS**, the recapture rule brings homestead property closer to market value in years in which property values are declining, and it is currently having the unfortunate result of homestead property owners seeing 2.7 percent increases in the assessed value of their homestead property compared with last year even though the overall market value of their property likely has declined from the prior year; and

**WHEREAS**, Save Our Homes is credited with allowing many homeowners to remain in their homes during the rapidly increasing home values that occurred in the first half of the past decade; and

**WHEREAS**, it is now resulting in higher assessed values and tax rates amounting to higher taxes for longtime homeowners than they paid the prior year, although the benefits of Save Our Homes still has resulted in them paying far less in taxes than similarly-situated property owners without Save Our Homes; and

**WHEREAS**, in light of the current fiscal crisis, the Legislature should consider temporary changes to Save Our Homes to protect homestead property owners from property tax increases for as long as the current fiscal crisis continues,

**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 re-evaluate and consider temporary changes to Save Our Homes to protect homestead property owners from property tax increases for as long as the current fiscal crisis continues.

Section 2. Directs the Clerk of the Board to transmit certified copies of this resolution to the Governor, Senate President, House Speaker, the Chair and Members of the Miami-Dade State Legislative Delegation.

Section 3. Directs the County's state lobbyists to advocate for the issue identified in

Section I above, and directs the Office of Intergovernmental Affairs to include this item in the 2011 state legislative package.

The Prime Sponsor of the foregoing resolution is Commissioner Rebeca Sosa and the Co-Sponsor 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 5<sup>th</sup> day of October, 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.



Jess M. McCarty