

MEMORANDUM

Agenda Item No. 11(A)(5)

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

DATE: October 19, 2010

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

SUBJECT: Resolution urging the Florida
Legislature to propose a
constitutional amendment to
prohibit any increases in the
assessed value of homestead
property of senior citizens

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Vice-Chairman Jose "Pepe" Diaz.



R. A. Cuevas, Jr.
County Attorney

RAC/jls



MEMORANDUM

(Revised)

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

DATE: October 19, 2010

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

SUBJECT: Agenda Item No. 11(A)(5)

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

Agenda Item No. 11(A)(5)

Veto _____

10-19-10

Override _____

RESOLUTION NO. _____

RESOLUTION URGING THE FLORIDA LEGISLATURE TO PROPOSE A CONSTITUTIONAL AMENDMENT TO PROHIBIT ANY INCREASES IN THE ASSESSED VALUE OF HOMESTEAD PROPERTY OF SENIOR CITIZENS

WHEREAS, senior citizens retire to lower or often fixed incomes, and have few opportunities to increase their incomes; and

WHEREAS, the current economic downturn has hit senior citizens particularly hard; and

WHEREAS, Social Security payments did not have a cost of living increase this year for the first time in over two decades; and

WHEREAS, many senior citizens who thought they had saved enough money for retirement saw their investments plummet as the stock market declined; and

WHEREAS, senior citizens often have higher health care, insurance, and energy costs than their younger counterparts; and

WHEREAS, Florida law currently provides some property tax relief to senior citizens allowing them to remain in their homes despite rising property values and property taxes; and

WHEREAS, homeowners 65 years of age and older can receive a homestead exemption of \$25,000 if they do not surpass certain household income limits that is in addition to the homestead exemptions available to all homestead property owners; and

WHEREAS, options are also available to some senior citizens to defer property taxes; and

WHEREAS, senior citizens with a homestead exemption also benefit from the Save Our Homes cap, which limits increases in the assessed value of the property each year by 3 percent or the Consumer Price Index (CPI), whichever is lower; and

WHEREAS, for 2010, the CPI was set at 2.7 percent, so even though the market value of most homes declined, the assessed value of homestead property still has increased so long as the market value of the property is still higher than the assessed value under Save Our Homes; and

WHEREAS, despite the Save Our Homes cap, the cumulative effect of small annual increases in assessed value over many years has lead to significantly higher property taxes for senior citizens who have lived in their homes for many years; and

WHEREAS, many senior citizens are still in need of property tax relief particularly during the current economic downturn; and

WHEREAS, some states have prohibited increases in assessed value of homestead property of senior citizens receiving homestead exemption, essentially capping the assessed values of senior citizens' homes; and

WHEREAS, while this prohibition would not ban property tax increases based on increases in millage rates by various taxing authorities, it would prohibit the assessed value of property from increasing so long as the senior citizen lives in the homesteaded property; and

WHEREAS, a constitutional amendment approved by the Florida voters would be necessary to prohibit increases in the assessed value of homestead property of senior citizens,

WHEREAS, the Florida Legislature has the authority to place such a constitutional amendment on the statewide ballot to provide property tax relief to senior citizens,

4

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 propose a constitutional amendment that would prohibit any increases in the assessed value of homestead property of senior citizens.

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

Section 3. Directs the County's state lobbyists to advocate for the legislation set forth in Section 1 above, and authorizes and directs that the 2011 State Legislative Package be amended to include this item.

The Prime Sponsor of the foregoing resolution is Vice-Chairman Jose "Pepe" Diaz. 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
Dorin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

The Chairperson thereupon declared the resolution duly passed and adopted this 19th 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

