Memorandum

MIAMI-DADE COUNTY

Date: December 7, 2010

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

Agenda Item No. 15(A)(1)

From: Honorable Pedro J. Garcia, Property Appraiser

Subject: Resolution Waiving the Requirement of an Annual Application for Property Owners Claiming Exemption of Real Property Dedicated in Perpetuity for Conservation Purposes

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RECOMMENDATION

It is recommended that the Board of County Commissioners (Board) waive the requirement for annual application for property owners claiming exemption of real property dedicated in perpetuity for conservation purposes after initial application is made and discount granted, provided there is no change in the use of the property or the percentage of exemption to which the property owner is entitled.

SCOPE

The annual application waiver of real property for conservation purposes will benefit property owners countywide and shall apply to the 2011 assessment roll and the assessment roll of each year thereafter until rescinded by the Board.

FISCAL IMPACT/FUNDING SOURCE

There is no fiscal impact.

TRACK RECORD/MONITOR

Automatic renewal of this benefit would align it with many other exemption benefits currently under automatic renewal including homestead, widow, and widower. Section 196.011(9)(b) of the Florida Statutes includes language affording a reasonable course of action for the Property Appraiser's Office (PAO) to recover the exemption of real property dedicated in perpetuity for conservation purposes should this exemption be improperly claimed under automatic renewal.

BACKGROUND

Pursuant to Section 196.011(9)(a) of the Florida Statutes, a county may, upon the request of the Property Appraiser and by a majority vote of its governing body, waive the requirement that an annual application be made as to certain property tax exemptions provided said exemption was previously applied for and granted.

Therefore, it is recommended that the Board adopt the attached resolution waiving the requirement for annual application for property owners claiming exemption of real property dedicated in perpetuity for conservation purposes.

MEMORANDUM

(Revised)

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

DATE: December 7, 2010

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

SUBJECT: Agenda Item No. 15(A)(1)

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. 15(A)(1)
12-7-10

RESOLUTION NO. _____

RESOLUTION WAIVING THE REQUIREMENT OF AN ANNUAL APPLICATION FOR EXEMPTION FOR REAL PROPERTY DEDICATED IN PERPETUITY FOR CONSERVATION PURPOSES PROVIDED THERE HAS BEEN NO CHANGE IN THE OWNERSHIP OR USE OF THE SUBJECT PROPERTY

WHEREAS, pursuant to Section 196.26 of the Florida Statutes, land that is dedicated in perpetuity for conservation purposes and that otherwise meets the applicable statutory requirements, may be eligible for exemption from ad valorem taxation; and

WHEREAS, pursuant to Section 196.011(9) (a) of the Florida Statutes, a county may, upon the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual application be made for the renewal of real property dedicated in perpetuity for conservation purposes provided said exemption was previously applied for and granted; and

WHEREAS, pursuant to Section 196.011(9)(a) of the Florida Statutes, the Property Appraiser of Miami-Dade County hereby requests that this Board waive the requirement that an annual exemption application be required for the renewal of real property dedicated in perpetuity for conservation purposes; and

WHEREAS, pursuant to Section 196.26(5) of the Florida Statutes, the conservation easement that serves as the basis for the exemption granted by this section must include baseline documentation as to the natural values to be protected on the land; and

WHEREAS, waiving the requirement for an annual renewal application for entitlement to this discount would make the availability of this discount and assessment similar to the

homestead exemption, widow, widower, and other exemptions which do not currently require renewal applications,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:

Section 1. This Board hereby approves and authorizes the Property Appraiser of Miami-Dade County to implement an automatic renewal procedure for property owners claiming exemption of real property dedicated in perpetuity for conservation purposes after an initial application has been made and the discount subsequently granted, provided that there has been no change in the use of the property or the percentage of exemption to which the property owner is entitled to.

Section 2. Reapplication for exemption of real property dedicated in perpetuity for conservation purposes shall be required in the manner provided for in the Florida Statutes, including whenever the property is transferred, disposed of, or the applicant ceases to use such property for conservation purposes.

Section 3. This resolution shall apply to the 2011 assessment roll and the assessment roll of each year thereafter until this resolution is rescinded by the Board of County Commissioners.

The foregoing resolution 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	Lynda Bell
Audrey M. Edmonson	Carlos A. Gimenez
Sally A. Heyman	Barbara J. Jordan
Joe A. Martinez	Jean Monestime
Natacha Seijas	Rebeca Sosa
Sen. Javier D. Souto	

The Chairperson thereupon declared the resolution duly passed and adopted this 7th day of December, 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.

James K. Kracht