



MEMORANDUM

Agenda Item No. 5(B)
(Public Hearing 12-3-13)

TO: Honorable Chairwoman Rebeca Sosa and
Members, Board of County Commissioners

DATE: November 19, 2013

FROM: Honorable Harvey Ruvin, Clerk
Circuit and County Courts

Christopher Agrippa, Director
Clerk of the Board Division

SUBJECT: Ordinance relating to Ad Valorem
Taxation; Repealing Sections 29-127;
29-128; and 29-131 of the Code of
Miami-Dade County, Florida;
eliminating the requirement that a
person file an annual application for a
Granny Flat Exemption; eliminating
penalty provision to provide
consistency with existing law; waiving
the requirement for annual application
at the request of the Property
Appraiser; providing severability;
inclusion in the code, and an effective
date

Ordinance 08-62 adopted by the Miami-Dade Board of County Commissioners provides that the Property Appraiser may submit resolutions, ordinances, or reports related to his duties to the Clerk of the Board Division for placement on the next available agenda of the Miami-Dade County Board of County Commissioners.

Attached for placement on the November 19, 2013, Board of County Commissioners' agenda, is a proposed Ordinance submitted by the Property Appraiser relating to Ad Valorem Taxation; repealing Sections 29-127, 29-128, and 29-131 of the Code of Miami-Dade County, Florida; eliminating the requirement that a person file an annual application for a Granny Flat Exemption; eliminating penalty provision to provide consistency with existing law; waiving the requirement for annual application at the request of the Property Appraiser; providing severability, inclusion in the code, and an effective date.

Commissioner Esteban L. Bovo, Jr. has requested to be a Co-Sponsor on this item.

CA/fcd
Attachment

Memorandum



Date: December 3, 2013

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor

A handwritten signature in black ink, appearing to read "Carlos A. Gimenez", written over the printed name of the Mayor.

Subject: Ordinance relating to ad valorem taxation; repealing Sections 29-127, 29-128, and 29-131 of the Code of Miami-Dade County; Eliminates the requirement that a person file an annual application for Granny Flat Exemption, Eliminates the penalties provision to provide consistency with existing law; and Waives the annual application requirement at the request of the Property Appraiser

The proposed ordinance repeals Section 29-127, 29-128 and 29-131 of the Code, eliminates the requirement that a person file an annual application for Granny Flat Exemption, eliminates the penalties provision to provide consistency with existing law, and waives the annual application requirement at the request of the Property Appraiser as authorized under Florida State Statute 193.703(5). As of July 1, 2013, the County had 61 Granny Flat Exemption in place.

Implementation of this ordinance will not have a fiscal impact to the County.

A handwritten signature in black ink, appearing to read "Inson Kim", written over a horizontal line.

Inson Kim
Director of Policy and Legislative Affairs

Fis1614



MEMORANDUM

(Revised)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: December 3, 2013

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

SUBJECT: Agenda Item No. 5(B)

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 Mayor'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. 5(B)
12-3-13

ORDINANCE NO. _____

ORDINANCE RELATING TO AD VALOREM TAXATION; REPEALING SECTIONS 29-127, 29-128, AND 29-131 OF THE CODE OF MIAMI-DADE COUNTY, FLORIDA; ELIMINATING THE REQUIREMENT THAT A PERSON FILE AN ANNUAL APPLICATION FOR A GRANNY FLAT EXEMPTION; ELIMINATING PENALTY PROVISION TO PROVIDE CONSISTENCY WITH EXISTING LAW; WAIVING THE REQUIREMENT FOR ANNUAL APPLICATION AT THE REQUEST OF THE PROPERTY APPRAISER; PROVIDING SEVERABILITY, INCLUSION IN THE CODE, AND AN EFFECTIVE DATE

WHEREAS, during the 2013 session, the Florida Legislature enacted Chapter 2013-72, Laws of Florida (Senate Bill 1830), which amended section 193.703 of the Florida Statutes, related to a reduction in ad valorem assessments for living quarters of parents or grandparents (“Granny Flat Exemption”); and

WHEREAS, Chapter 2013-72 amended section 193.703 to provide that “[a]t the request of the property appraiser and by a majority vote of the county governing board, a county may waive the annual application requirement after the initial application is filed and the reduction is granted”; and

WHEREAS, the Property Appraiser hereby requests that the Board waive the annual application requirement for a Granny Flat Exemption as provided for in section 193.703(5); and

WHEREAS, Sections 29-127 and 29-128 of the Code of Miami-Dade County (“County Code”) were enacted before Chapter 2013-72 and require an annual application before March 1st and provide a penalty for failing to file such an application annually, respectively; and

WHEREAS, in order to waive the annual application requirement, the Board must repeal Sections 29-127 and 29-128 of the County Code; and

WHEREAS, Chapter 2013-72 further amended Section 193.703 by changing the penalty for a property owner wrongly receiving a Granny Flat Exemption; and

WHEREAS, the penalty prior to the enactment of Chapter 2013-72 was a civil penalty of not more than \$1,000, and disqualification from receiving a Granny Flat Exemption for a period of five years; and

WHEREAS, Chapter 2013-72 changed the penalty for wrongly receiving a Granny Flat Exemption to a lien for the taxes improperly exempted, going back up to ten years, plus a penalty of 50 percent of the unpaid taxes for each year, and interest at a rate of 15 percent per annum, as further described in Section 193.703(7) of the Florida Statutes; and

WHEREAS, this amended penalty provision makes the penalty for a wrongful Granny Flat Exemption consistent with the penalty for improperly receiving other ad valorem tax exemptions; and

WHEREAS, Section 29-131 of the County Code currently tracks the statutory penalty in place prior to the enactment of Chapter 2013-72; and

WHEREAS, repealing Section 29-131 will provide for consistency with existing state law, and with any future statutory amendments to the penalty provisions in Section 193.703,

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

Section 1. The foregoing findings, which are expressly set forth herein, are hereby adopted and made a part hereof.

5

Section 2. Section 29-127 of the County Code is hereby deleted in its entirety as follows:¹

~~[[Sec. 29-127. Application.~~

~~Every person claiming the additional reduction in assessed value available pursuant to this Ordinance must file an application therefore with the Miami-Dade County Property Appraiser on or before March 1 of each year for which such reduction in assessment is claimed. Such application shall include all information and sworn affidavits necessary for the property appraiser to determine entitlement to the requested reduction and shall be in the manner and form prescribed by the Miami-Dade County Property Appraiser and/or the Florida Department of Revenue. In order to receive the requested reduction in assessment, applicants must annually and timely file with the Property Appraiser all applications and supporting documentation.]]~~

Section 3. Section 29-128 of the County Code is hereby deleted in its entirety as follows:

~~[[Sec. 29-128. Failure to file.~~

~~Failure to file the application and required supporting documentation by March 1st in any given year shall constitute a waiver of the reduction in assessment for that year.]]~~

Section 4. Section 29-131 of the County Code is hereby deleted in its entirety as follows:

~~[[Sec. 29-131. Revocation; penalty.~~

~~If the owner of homestead property for which such a reduction in assessed value has been granted provided any false statement or information in the application or supporting documentation, the reduction shall be revoked, the owner shall be subject to a civil penalty of not more than \$1,000, and the owner and/or the owner's family shall be disqualified from receiving any reduction in assessed value pursuant to the provisions of this ordinance for a period of five (5) years.]]~~

¹ Words stricken through and/or [[double bracketed]] shall be deleted. Words underscored and/or >>double arrowed<< constitute the amendment proposed. Remaining provisions are now in effect and remain unchanged.

Section 5. It is the intention of the Board of County Commissioners, and it is hereby ordained that the provisions of Section 29-127, 29-128, and 29-131 shall be excluded from the County Code.

Section 6. At the request of the Property Appraiser, this Board hereby waives the annual application requirement for a Granny Flat Exemption after the initial application is filed and the reduction is granted, as provided in Section 193.703(5) of the Florida Statutes.

Section 7. Notwithstanding such waiver, an application shall be required if property granted such a reduction is sold or otherwise disposed of, if the ownership changes in any manner, if the applicant for the reduction ceases to use the property as his or her homestead, if the status of the owner changes so as to change the use of the property qualifying for the reduction pursuant to Section 193.703 of the Florida Statutes, or if otherwise provided by law.

Section 8. This waiver shall apply to the 2014 assessment roll and the assessment roll of each year thereafter until rescinded by this Board.

Section 9. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

Section 10. It is the intention of this Board, and it is hereby ordained that the provisions of this ordinance, including any sunset provision, shall become and be made a part of the County Code. The sections of this ordinance may be renumbered or relettered to accomplish such intention, and the word "ordinance" may be changed to "section," "article," or other appropriate word.

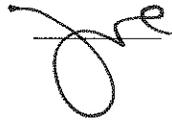
Section 11. This ordinance shall become effective ten (10) days after the date of enactment unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

PASSED AND ADOPTED:

Approved by County Attorney as
to form and legal sufficiency:



Prepared by:



Jorge Martinez-Esteve