MEMORANDUM

Agenda Item No. 11(A)(3)

TO: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

DATE: September 7, 2016

FROM: Abigail Price-Williams
County Attorney

SUBJECT: Resolution approving policy underlying Amendment 4 entitled "Solar Devices or Renewable Energy Source Devices; exemption from Certain Taxation and Assessment"

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Daniella Levine Cava.

Abigail Price-Williams
County Attorney

APW/lmp

MEMORANDUM

(Revised)

TO: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

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FROM: Abigail Price-Williams
County Attorney

SUBJECT: Agenda Item No. 11(A)(3)

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**

_____ **Statement of social equity 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. 11(A)(3)
9-7-16

RESOLUTION NO. _____

RESOLUTION APPROVING POLICY UNDERLYING AMENDMENT 4 ENTITLED "SOLAR DEVICES OR RENEWABLE ENERGY SOURCE DEVICES; EXEMPTION FROM CERTAIN TAXATION AND ASSESSMENT"

WHEREAS, solar photovoltaic energy offers many potential benefits, including lower electricity costs for homeowners, businesses, and governments; local jobs and economic development; reduced dependence on imported fuels; pollution-free electricity generation; no water use; and contribution to a more resilient electric grid; and

WHEREAS, Florida spends billions of dollars each year purchasing carbon-based fuels from other states and countries to power its homes, businesses, and vehicles, while solar power will keep energy dollars in the state and create good-paying local sales, installation, and maintenance jobs; and

WHEREAS, Florida has the third-highest potential for rooftop solar energy generation in the United States, but currently ranks 14th in the nation for installed solar capacity, according to the Solar Energy Industry Association; and

WHEREAS, increased solar-generated electricity, including customer-sited systems on residential and commercial properties, will be a key strategy for achieving this community-wide goal; and

WHEREAS, Florida is one of only four states in the United States that by law expressly denies residents and businesses the ability to buy solar-generated electricity directly from someone other than a power company through Power Purchase Agreements (PPAs); and

WHEREAS, solar leasing agreements, in which companies lease solar electricity systems to homeowners and businesses, realize many of the same benefits of PPAs, but are rendered economically unfeasible in Florida as a result of the state's tangible personal property tax on leased equipment; and

WHEREAS, in 2008 Florida voters approved a constitutional amendment that authorized the Florida Legislature to exclude wind resistance and renewable energy improvements from residential property appraisals; and

WHEREAS, the effective exemption of solar energy systems from residential property taxes, enabled by the 2008 amendment and the implementing legislation passed by the Legislature in 2013, encourages homeowners to invest in rooftop solar and other renewable energy systems; and

WHEREAS, Amendment 4, entitled "Solar Devices or Renewable Energy Source Devices; Exemption from Certain Taxation and Assessment," will be presented to voters at the August 30, 2016, election as a result of the unanimous passage of House Joint Resolution 193 by both the Florida House of Representatives and Florida Senate on March 9, 2016; and

WHEREAS, Amendment 4 would authorize the Florida Legislature to exempt solar and other renewable energy systems from both residential and commercial property appraisals and from the tangible personal property tax, effective January 1, 2018, and for the subsequent 20 years,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board approves of the policy underlying Amendment 4 entitled "Solar Devices or Renewable Energy Source Devices; Exemption from Certain Taxation and Assessment" as stated herein and expresses its support for efforts to increase solar energy generation and other forms of renewable energy in the State of Florida.

The Prime Sponsor of the foregoing resolution is Commissioner Daniella Levine Cava. 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:

Jean Monestime, Chairman
Esteban L. Bovo, Jr., Vice Chairman

Bruno A. Barreiro	Daniella Levine Cava
Jose "Pepe" Diaz	Audrey M. Edmonson
Sally A. Heyman	Barbara J. Jordan
Dennis C. Moss	Rebeca Sosa
Sen. Javier D. Souto	Xavier L. Suarez
Juan C. Zapata	

The Chairperson thereupon declared the resolution duly passed and adopted this 7th day of September, 2016. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this Resolution and the filing of this approval with the Clerk of the 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.

Oren Rosenthal