MEMORANDUM

Agenda Item No. 11(A)(35)

TO:	Honorable Chairman Jean Monestime and Members, Board of County Commissioners	**DATE:**	November 1, 2016
FROM:	Abigail Price-Williams County Attorney	**SUBJECT:**	Resolution urging the Florida Legislature to authorize by general law a property tax exemption for residential historic properties including, at a minimum, historic condominium and cooperative properties

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Sally A. Heyman.

Abigail Price-Williams
County Attorney

APW/cp

MEMORANDUM

(Revised)

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

DATE: November 1, 2016

FROM: Abigail Price-Williams
County Attorney

SUBJECT: Agenda Item No. 11(A)(35)

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)(35)
11-1-16

RESOLUTION NO. _____

RESOLUTION URGING THE FLORIDA LEGISLATURE TO AUTHORIZE BY GENERAL LAW A PROPERTY TAX EXEMPTION FOR RESIDENTIAL HISTORIC PROPERTIES INCLUDING, AT A MINIMUM, HISTORIC CONDOMINIUM AND COOPERATIVE PROPERTIES

WHEREAS, in order for a county or city to provide a property tax exemption at the local level, the exemption must be authorized both in the Florida Constitution and by general law of the Florida Legislature; and

WHEREAS, Article VII, Section 3 of the Florida Constitution provides that any county or municipality may "grant historic preservation ad valorem tax exemptions to owners of historic properties"; and

WHEREAS, Article VII, Section 3 further provides that the requirements for eligible historic properties and the amount of, or limits on the amount of, the tax exemption must be specified by general law; and

WHEREAS, currently, Florida law, pursuant to section 196.1961, Florida Statutes, authorizes a local government to enact by ordinance an ad valorem tax property exemption of up to 50 percent of the assessed value of certain historic properties that are open to the public and used for commercial purposes or by a not-for-profit organization; and

WHEREAS, this property tax exemption provides an important and necessary incentive that furthers historic preservation purposes in local communities; and

WHEREAS, however, this incentive is limited in that it does not apply to properties other than those that are open to the public and used for commercial purposes or by a not-for-profit organization; and

WHEREAS, recently, the County Mayor convened an advisory workgroup to provide recommendations on how historic preservation could be improved in Miami-Dade County; and

WHEREAS, among other things, the workgroup recommended that the County look at various ways to economically incentivize historic preservation; and

WHEREAS, to this end, the workgroup recommended that the County urge the Florida Legislature to expand the authority, for a local government to authorize a tax exemption for historic properties; and

WHEREAS, as recommended by the workgroup, the exemption should be expanded so as to allow a local government to provide a property tax exemption to owners of historic properties that are used for residential purposes, including, at a minimum, historic condominium and cooperative properties; and

WHEREAS, where residential properties are concerned, there is often a tension between, on the one hand, the need for historic preservation to ensure that valuable architecture is protected for posterity, and, on the other, the perception by some that historic designation burdens, rather than benefits, the property owner or owners in the long term; and

WHEREAS, matters are even more complicated where historic condominium and cooperative properties are concerned because such properties involve multiple owners or residents who may have differing views and desires with respect to historic preservation; and

WHEREAS, if the Florida Legislature were to authorize a property tax exemption for historic properties that are residential in character, including, at a minimum, historic condominium and cooperative properties, this tension could be greatly eased and a necessary incentive for preservation could be offered; and

WHEREAS, indeed, granting a local government the authority to enact such an exemption for residential properties, including, at a minimum, historic condominium and cooperative properties, could provide a much needed incentive to residential owners to seek out, and voluntarily accept, historic designation of their properties at the local level; and

WHEREAS, this Board supports the enactment of legislation to authorize such a property tax exemption,

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 authorize by general law an ad valorem tax exemption for residential historic properties and buildings, including, at a minimum, historic condominium and cooperative properties.

Section 2. Directs the Clerk of the Board to transmit certified copies of this resolution to the Governor; the Florida Senate President; the Florida House Speaker; the Chair and Members of the Miami-Dade State Legislative Delegation; the Florida Secretary of State; and the Executive Director of the Florida Department of Revenue.

Section 3. Directs the County's state lobbyists to advocate for the legislation described in Section 1 above, and authorizes and directs the Office of Intergovernmental Affairs to include this item in the 2017 State Legislative Package.

The Prime Sponsor of the foregoing resolution is Commissioner Sally A. Heyman. 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 1st day of November, 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.

James Eddie Kirtley