

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Adm. Item No. 7(B)  
05-22-07

**OFFICIAL FILE COPY  
CLERK OF THE BOARD  
OF COUNTY COMMISSIONERS  
MIAMI-DADE COUNTY, FLORIDA**

ORDINANCE NO. 07-70

ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 99-86 RELATING TO AD VALOREM TAXATION; PROVIDING FOR AN INCREASED ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFYING SENIOR CITIZENS TO BE APPLIED TO MILLAGE RATES LEVIED BY THE COUNTY; REQUIRING DELIVERY OF ORDINANCE TO PROPERTY APPRAISER; PROVIDING AN EFFECTIVE DATE, AND INCLUSION IN THE CODE

**WHEREAS**, on November 3, 1998, voters approved an amendment to the Florida Constitution providing for an increased homestead exemption to certain qualifying senior citizens; and

**WHEREAS**, this Board adopted ordinance No. 99-86 implementing the additional homestead exemption for qualifying senior citizens in accordance with the provisions of Section 196.075 of the Florida Statutes, as created by the 1999 session of the Florida Legislature through its enactment of HB 291; and

**WHEREAS**, on November 7, 2006, voters approved an amendment to the Florida Constitution providing for an increase in the additional homestead exemption from \$25,000 to \$50,000 to certain qualifying senior citizens; and

**WHEREAS**, the 2007 General Session of the Florida Legislature has adopted HB-333 implementing this additional exemption and providing for retroactive application to the 2007 tax roll, upon adoption of an ordinance and delivery thereof to the Property Appraiser by June 1, 2007; and

**WHEREAS**, this Board desires to implement the increased additional homestead exemption for qualifying senior citizens in accordance with the provisions of Section 196.075 of the Florida Statutes, as amended by the 2007 session of the Florida Legislature through its enactment of HB 333,



# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

**DATE:** May 22, 2007

**FROM:** Murray A. Greenberg  
County Attorney

**SUBJECT:** Agenda Item No. 7(B)

**Please note any items checked.**

- "4-Day Rule" ("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
- Bid waiver requiring County Manager's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review

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

Section 1. Section 1 of Ordinance No. 99-86 is amended to read as follows:<sup>1</sup>

Section 1. In accordance with Section 6(f), Art. VII of the Florida Constitution and Section 196.075 of the Florida Statutes, any person 65 years or over who has legal or equitable title to real estate located within Miami-Dade County and maintains thereon his/her permanent residence which residence qualifies for and receives homestead exemption pursuant to Section 6(a), Art. VII of the Florida Constitution, and whose household income does not exceed \$20,000 shall be entitled to make application for an additional homestead exemption of ~~[\$25,000]]~~>>\$50,000<<. This additional homestead exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the county.

Section 2. The increase in the additional homestead exemption shall be applicable to the 2007 and subsequent tax rolls and entitlement to this exemption shall be pursuant to the provisions of Ordinance No. 99-86, as herein amended.

Section 3. The Clerk of this Board shall file a copy of this ordinance in the appropriate books and records, and within 30 days of the adoption of this Ordinance, but prior to June 1, 2007, he/she shall deliver a copy thereof to the Miami-Dade County Property Appraiser.

Section 4. It is the intention of the Board of County Commissioners, and it is hereby ordained that the provisions of this ordinance, and Ordinance No. 99-86, shall become and be made a part of the Code of Miami-Dade County, Florida. The sections of these ordinances may be renumbered or relettered to accomplish such intention, and the word "ordinance" may be changed to "section," or "article," or other appropriate word.

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<sup>1</sup> 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.

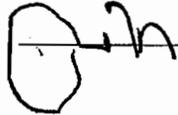
Section 5. The provisions of this Ordinance shall become effective ten (10) days after the date of enactment, unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

PASSED AND ADOPTED: May 22, 2007

Approved by County Attorney as  
to form and legal sufficiency.



Prepared by:



James K. Kracht

Sponsored by Commissioner Rebeca Sosa,  
Chairman Bruno A. Barreiro,  
Commissioner Jose "Pepe" Diaz,  
Commissioner Joe A. Martinez and Senator Javier D. Souto

## MEMORANDUM

Agenda Item No. 7(B)

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**TO:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

**DATE:** (Second Reading 05-22-07)  
April 24, 2007

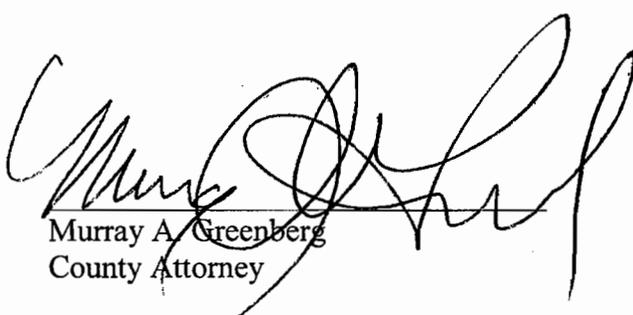
**FROM:** Murray A. Greenberg  
County Attorney

**SUBJECT:** Ordinance amending  
Section 1 of Ordinance  
No. 99-86 relating to  
ad valorem taxation;  
increased homestead  
exemption for certain  
qualifying seniors

ORDINANCE 07-70

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The accompanying ordinance was prepared and placed on the agenda at the request of Commissioner Rebeca Sosa, Chairman Bruno A. Barreiro, Commissioner Jose "Pepe" Diaz, Commissioner Joe A. Martinez and Senator Javier D. Souto.

  
Murray A. Greenberg  
County Attorney

MAG/bw

# Memorandum



**Date:** May 22, 2007

**To:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

**From:** George M. Burgos  
County Manager

**Subject:** Ordinance amending Section 1 of Ordinance No. 99-86 relating to ad valorem taxation; increased homestead exemption for certain qualifying seniors

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The ordinance increasing the homestead exemption for certain qualifying seniors will have an estimated total annual reduction of \$7.6 million in revenues on all County taxing jurisdictions under the provision of the Board of County Commissioners. The fiscal impact to the County is based on the 2006 Property Tax Roll and the current millage structure.

It is estimated that the maximum county tax savings per senior household will be \$287 on County imposed taxes, not including municipalities, School Board, and other taxing authorities.

A handwritten signature in black ink, appearing to read "Jennifer Glazer-Moon". The signature is written in a cursive, flowing style.

Jennifer Glazer-Moon  
Director, Office of Strategic Business Management

Fiscal00307

# Memorandum



**Date:** May 22, 2007

**To:** Honorable Chairman Bruno A. Barreiro and Members,  
Board of County Commissioners

**From:** George M. Burgess  
County Manager

A handwritten signature in black ink, appearing to read "G. Burgess", written over the printed name of the County Manager.

Supplement to  
Agenda Item No. 7(B)

ORDINANCE 07-70

**Subject:** Supplemental Information to Ordinance for Additional Senior Citizen Homestead Information

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The attached memos were transmitted to the Board from the County Manager and the Mayor and are provided here as supplemental information to the Ordinance.

A handwritten signature in black ink, written over a horizontal line. The signature is stylized and appears to read "L. H. [unclear]".

Assistant County Manager

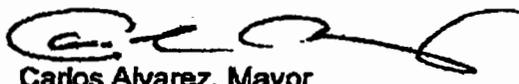


**MEMORANDUM  
OFFICE OF THE MAYOR**

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**DATE:** April 16, 2007

**TO:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

**FROM:**   
Carlos Alvarez, Mayor  
Miami-Dade County

**SUBJECT:** Additional Senior Citizen Homestead Exemption

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I would like to express my strong support for the adoption of the Ordinance required to implement the benefits of the additional Senior Citizen Homestead Exemption legislation that was signed by Governor Crist on April 9, 2007. In my State of the County Address and, most recently, in my FY 2007-08 Budget Message, Services for Seniors is highlighted as a priority focus for the upcoming year, and will continue to be a priority focus during my tenure.

c: Denis Morales, Chief of Staff  
George M. Burgess, County Manager  
Murray Greenberg, County Attorney

# Memorandum



**Date:** April 17, 2007

**To:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

**From:** George M. Burgess  
County Manager 

**Subject:** Additional Senior Citizen Homestead Exemption

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As you may be aware, House Bill 333 was signed by Governor Crist on April 9, 2007. This bill implemented the constitutional amendment passed by Florida voters on November 7, 2006, which allows an increase of the Senior Citizen Exemption by an additional \$25,000 to \$50,000. This exemption is a local option, therefore, Miami Dade County and each city must pass an ordinance to adopt or increase the Senior Citizen Exemption for their respective jurisdiction. This bill also contains a retroactive provision for the 2007 assessment roll, which allows Miami Dade County and its cities to extend this benefit to qualifying seniors by delivering adopted ordinances to the Property Appraiser by June 1, 2007.

In an effort to ensure cities are aware of the Governor's action, the Property Appraiser mailed letters on April 10, 2007 informing them of this available benefit and the June 1, 2007, deadline.

C: Honorable Carlos Alvarez, Mayor  
Murray Greenberg, County Attorney



MIAMI-DADE COUNTY  
DEPARTMENT OF PROPERTY APPRAISAL  
ADMINISTRATIVE DIVISION

April 10, 2007

**RE: Limited Income Senior Citizen Exemption Ordinances for 2007**

To Whom It May Concern:

The Florida Constitution was amended on November 7, 2006, by State voters to increase the Senior Citizen Exemption up to \$50,000. This property tax benefit is a local option, which requires the County and each City to adopt an ordinance under Chapter 125 or 166, Florida Statutes, in order for this exemption to apply to taxes levied in your jurisdiction. House Bill 333 signed into law by Governor Crist on April 9, 2007, requires that all ordinances implementing this exemption for a jurisdiction must be delivered to the Property Appraiser by June 1, 2007, for it to be effective for the 2007 tax year. This June 1 deadline only applies to the 2007 tax year. Senior ordinances adopted in subsequent tax years must be delivered to the Property Appraiser by December 1<sup>st</sup> of the year prior to the year the exemption will take effect [Ref. 196.075 (6)].

To ensure that ordinances passing the Senior Citizen Exemption are properly delivered, please forward a copy by June 1, 2007 to:

Miami-Dade County Property Appraisal Department  
ATTN: Debbie Hynes  
111 NW First Street, Suite 710  
Miami, FL 33128-1984

If you have any questions regarding this matter, please call Debbie Hynes at 305-375-4004.

Sincerely,

Marcus Saiz de la Mora  
Acting Property Appraiser  
Miami-Dade County