

**MEMORANDUM**

Agenda Item No. 11(A)(23)

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

**DATE:** February 5, 2008

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

**SUBJECT:** Resolution urging Florida  
Legislature to sign into law  
legislation reinstating a  
property tax exemption for  
solar energy systems

**Resolution R-135-08**

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The accompanying resolution was prepared and placed on the agenda at the request of Commissioner Katy Sorenson, Commissioner Jose "Pepe" Diaz, Commissioner Carlos A. Gimenez, Commissioner Joe A. Martinez, and Commissioner Rebeca Sosa.



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R. A. Cuevas, Jr.  
County Attorney

RAC/bw



# MEMORANDUM

(Revised)

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and Members, Board of County Commissioners

**DATE:** February 5, 2008

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

**SUBJECT:** Agenda Item No. 11(A)(23)

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

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

Agenda Item No. 11(A)(23)  
2-5-08

RESOLUTION NO. R-135-08

RESOLUTION URGING THE FLORIDA LEGISLATURE TO PASS AND THE GOVERNOR TO SIGN INTO LAW LEGISLATION REINSTATING A PROPERTY TAX EXEMPTION FOR SOLAR ENERGY SYSTEMS AND OTHER RENEWABLE ENERGY SYSTEMS AND TO STREAMLINE THE PROCESS FOR APPLYING FOR SUCH AN EXEMPTION

**WHEREAS**, in 1980, voters amended the Florida Constitution to include a provision that authorizes a property tax exemption for up to ten (10) years for solar and other renewable energy systems installed on real property pursuant to general law; and

**WHEREAS**, that same year, the Florida Legislature implemented the renewable energy constitutional amendment by passing Section 196.175, Florida Statutes, and authorizing the property tax exemption; and

**WHEREAS**, the property tax exemption is no longer available for such systems because Section 196.175 contained a sunset at the end of calendar year 1990 and provided that no exemption shall be granted for a renewable energy system that was installed after December 31, 1990; and

**WHEREAS**, providing a property tax exemption for improvements such as solar energy systems and other renewable energy systems may encourage buyers to make investments in a clean energy future; and

**WHEREAS**, homeowners who choose to install solar and other renewable energy systems on their real property may have the unforeseen consequence of an increased assessed

value and corresponding property taxes increase that diminishes the savings generated by these systems; and

**WHEREAS**, reinstating the property tax exemption would be a useful tool to encourage homeowners to install solar energy systems and other renewable energy systems; and

**WHEREAS**, reinstating the property tax exemption on solar and other renewable energy systems would reward forward-thinking homeowners who are contributing environmentally-sound energy resources to our state's power supply; and

**WHEREAS**, during the 2007 regular session, the Florida Legislature passed legislation that reinstated the property tax exemption currently authorized in the Florida Constitution for solar and other renewable energy systems as part of an omnibus energy bill, HB 7123, but the bill was vetoed by the Governor,

**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 pass and the Governor to sign into law legislation that reinstates the property tax exemption currently authorized in the Florida Constitution for solar energy and other renewable energy systems installed on real property and to streamline the process for applying for such an exemption.

**Section 2.** Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker, and the Chair and Members of the Miami-Dade County State Legislative Delegation.

**Section 3.** Directs the County's state lobbyists to advocate for the issue identified in section 1 above, and directs the Office of Intergovernmental Affairs to include this item in the 2008 state legislative package.

The foregoing resolution was sponsored by Commissioner Katy Sorenson, Commissioner Jose "Pepe" Diaz, Commissioner Carlos A. Gimenez, Commissioner Joe A. Martinez, and Commissioner Rebeca Sosa and offered by Commissioner **Joe A. Martinez**, who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

	Bruno A. Barreiro, Chairman	<b>aye</b>	
	Barbara J. Jordan, Vice-Chairwoman	<b>absent</b>	
Jose "Pepe" Diaz	<b>aye</b>	Audrey M. Edmonson	<b>aye</b>
Carlos A. Gimenez	<b>aye</b>	Sally A. Heyman	<b>aye</b>
Joe A. Martinez	<b>aye</b>	Dennis C. Moss	<b>absent</b>
Dorrin D. Rolle	<b>aye</b>	Natacha Seijas	<b>absent</b>
Katy Sorenson	<b>aye</b>	Rebeca Sosa	<b>aye</b>
Sen. Javier D. Souto	<b>aye</b>		

The Chairman thereupon declared the resolution duly passed and adopted this 5<sup>th</sup> day of February, 2008. 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: **Kay Sullivan**  
Deputy Clerk

Approved by County Attorney as to form and legal sufficiency.

Jess M. McCarty