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CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

MEMORANDUM

Agenda Item No. 11(A)(7)

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

DATE: March 18, 2008

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

SUBJECT: Resolution urging Florida Legislature to pass legislation allowing counties additional flexibility related to deferral of property taxes

Resolution No. R-313-08

The accompanying resolution was prepared and placed on the agenda at the request of Commissioner Rebeca Sosa.

R. A. Cuevas, Jr.
County Attorney

RAC/bw

MEMORANDUM
(Revised)

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

DATE: March 18, 2008

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

SUBJECT: Agenda Item No. 11(A)(7)

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)(7)
3-18-08

RESOLUTION NO. **R-313-08**

RESOLUTION URGING THE FLORIDA LEGISLATURE TO PASS LEGISLATION ALLOWING COUNTIES ADDITIONAL FLEXIBILITY RELATED TO THE DEFERRAL OF PROPERTY TAXES FOR HOMEOWNERS WHO HAVE LOST THEIR JOBS OR OTHERWISE SUFFERED SUBSTANTIAL ECONOMIC SETBACKS AS A RESULT OF THE CURRENT ECONOMIC DOWNTURN

WHEREAS, the recent economic downturn has resulted in many people losing their jobs, as well as small businesses not producing the income they once did; and

WHEREAS, this economic downturn shows few signs of improving over the near term, and as such, many more homeowners and small business owners may face the loss of their means of livelihood; and

WHEREAS, the loss of a job may mean homeowners may have trouble paying their property taxes; and

WHEREAS, small business owners may also face significant challenges in paying their property tax bills as a result of the economic downturn; and

WHEREAS, Florida law currently allows for the deferral of property taxes when the household income is less than $10,000 per year for any homeowner; and

WHEREAS, Florida law also currently allows for the deferral of that part of the property tax bill that exceeds three percent (3%) of the homeowner's household income for homeowners 65 years of age or older; and allows for the deferral of that part of the property tax bill that exceeds five percent (5%) of the homeowner's household income for homeowners less than 65 years of age; and

WHEREAS, the application for the above-reference property tax deferrals must be received by January 31 of the year in which the homeowner seeks to defer property taxes; and

WHEREAS, a county does not have the option to defer property taxes in any circumstances other than those set forth above; and

WHEREAS, Florida law should allow counties more flexibility related to the deferral property taxes during this time of economic uncertainty,

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 legislation allowing counties additional flexibility related to the deferral of property taxes for homeowners who have lost their jobs or otherwise suffered substantial economic setbacks as a result of the current economic downturn.

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

Section 3. Directs the County's state lobbyists to advocate for the legislation set forth 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 Rebeca Sosa and offered by Commissioner **Rebeca Sosa**, who moved its adoption. The motion was seconded by Commissioner **Joe A. Martinez** and upon being put to a vote, the vote was as follows:

Bruno A. Barreiro, Chairman **aye**
Barbara J. Jordan, Vice-Chairwoman **aye**

Jose "Pepe" Diaz	**aye**	Audrey M. Edmonson	**aye**
Carlos A. Gimenez	**aye**	Sally A. Heyman	**absent**
Joe A. Martinez	**aye**	Dennis C. Moss	**aye**
Dorrin D. Rolle	**aye**	Natacha Seijas	**aye**
Katy Sorenson	**aye**	Rebeca Sosa	**aye**
Sen. Javier D. Souto	**aye**		

The Chairman thereupon declared the resolution duly passed and adopted this 18th day of March, 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. JMM

Jess M. McCarty