

MEMORANDUM

Agenda Item No. 11(A)(21)

TO: Honorable Chairman Dennis C. Moss
and Members, Board of County Commissioners

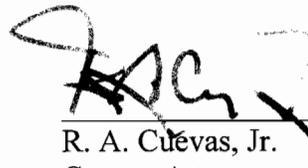
DATE: October 5, 2010

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

SUBJECT: Resolution urging the Florida
Legislature to pass legislation
better defining when taxing
authorities can indicate they
are setting a millage rate at
which the state does not require
a notice of proposed property
tax increase

Resolution No. R-1028-10

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Rebeca Sosa and Co-Sponsor Senator Javier D. Souto.



R. A. Cuevas, Jr.
County Attorney

RAC/up



MEMORANDUM

(Revised)

TO: Honorable Chairman Dennis C. Moss
and Members, Board of County Commissioners

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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
- Ordinance creating a new board requires detailed County Manager'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)(21)
10-5-10

RESOLUTION NO. _____ R-1028-10

RESOLUTION URGING THE FLORIDA LEGISLATURE TO PASS LEGISLATION BETTER DEFINING WHEN TAXING AUTHORITIES CAN INDICATE THEY ARE SETTING A MILLAGE RATE AT WHICH THE STATE DOES NOT REQUIRE A NOTICE OF PROPOSED PROPERTY TAX INCREASE

WHEREAS, Florida Law generally defines the rollback rate as the millage rate that provides the same property tax revenue in total for each taxing authority, exclusive of new construction, as was levied during the previous year; and

WHEREAS, if a taxing authority proposes to set its millage rate at a level higher than the rollback rate, then Florida Law requires the taxing authority to advertise a proposed tax increase; and

WHEREAS, if a taxing authority proposes to set its millage rate at or below the rollback rate, then Florida Law requires simply a notice of the budget hearing; and

WHEREAS, the rollback rate is designed to compare total revenue for the upcoming fiscal year and the current fiscal year, and inform taxpayers of whether or not a taxing authority is increasing its total revenue and budget; and

WHEREAS, allowing the rollback rate to be defined as resulting in a “no tax increase” budget can be misleading because individual homeowners, business owners and other property owners may see increases in their individual property tax bills even if a taxing authority adopts millage rates at or below the rollback rate; and

WHEREAS, it is confusing to taxpayers that an individual property owner's property taxes might increase even when a taxing authority sets a millage rate at which the state does not require a notice of proposed property tax increase under the current statutory definition of rollback rate; and

WHEREAS, whether actual property taxes increase or decrease is a function of a number of factors, including (1) at what particular value a property is assessed, (2) whether the property is subject to the Save Our Homes cap or not, and (3) the particular exemptions that might apply to the property; and

WHEREAS, state law should better define when taxing authorities can indicate that they are setting a millage rate at which the state does not require a notice of proposed property tax increase to better inform taxpayers,

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 better defining when taxing authorities can indicate that they are setting a millage rate at which the state does not require a notice of proposed property tax increase.

Section 2. Directs the Clerk of the Board to transmit certified copies of this resolution to the Governor, Senate President, House Speaker, the Chair and Members of the Miami-Dade 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 2011 state legislative package.

The Prime Sponsor of the foregoing resolution is Commissioner Rebeca Sosa and the Co-Sponsor is Senator Javier D. Souto. It was 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:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 5th day of October, 2010. 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: **DIANE COLLINS**
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

Jess M. McCarty