



MEMORANDUM

Agenda Item No. 11(A)(25)

TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

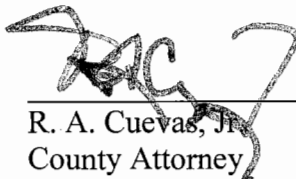
DATE: September 1, 2011

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

SUBJECT: Resolution urging the Florida Legislature to pass HJR 55 or similar legislation proposing a constitutional amendment providing a local option to prohibit increases in the total property tax bill of Homestead property of low and middle income senior citizens

Resolution No. R-709-11

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Jose "Pepe" Diaz.



R. A. Cuevas, Jr.
County Attorney

RAC/up



MEMORANDUM

(Revised)

TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

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SUBJECT: Agenda Item No. 11 (A) (25)

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)(25)
9-1-11

RESOLUTION NO. R-709-11

RESOLUTION URGING THE FLORIDA LEGISLATURE TO PASS HJR 55 OR SIMILAR LEGISLATION PROPOSING A CONSTITUTIONAL AMENDMENT PROVIDING A LOCAL OPTION TO PROHIBIT INCREASES IN THE TOTAL PROPERTY TAX BILL OF HOMESTEAD PROPERTY OF LOW AND MIDDLE INCOME SENIOR CITIZENS

WHEREAS, senior citizens retire to lower or often fixed incomes, and have few opportunities to increase their incomes; and

WHEREAS, the current economic downturn has hit senior citizens particularly hard; and

WHEREAS, Social Security payments did not have a cost of living increase for either 2010 or 2011; and

WHEREAS, senior citizens often have higher health care, insurance, and energy costs than their younger counterparts; and

WHEREAS, Florida law currently provides some property tax relief to senior citizens allowing them to remain in their homes despite rising property values and property taxes; and

WHEREAS, options are available to some senior citizens under Florida law to defer property taxes; and

WHEREAS, homeowners 65 years of age and older also can receive an additional homestead exemption if they do not surpass certain household income limits that is in addition to the homestead exemptions available to all homestead property owners; and

WHEREAS, the additional homestead exemption for low income senior citizens currently is available if a senior citizen's annual adjusted household income does not exceed \$26,203 for 2011; and

WHEREAS, the household income limitations to qualify for the additional homestead exemption for low income senior citizens is tied to the Consumer Price Index (CPI) pursuant to Florida law, and increases or decreases each year with changes in the CPI; and

WHEREAS, senior citizens with a homestead exemption also benefit from the Save Our Homes cap, which limits increases in the assessed value of the property each year by 3 percent or the CPI, whichever is lower; and

WHEREAS, the CPI was set at 1.5 percent for 2011, meaning the assessed value of homestead property could increase no more than 1.5 percent for the current year pursuant to Save Our Homes; and

WHEREAS, despite the Save Our Homes cap, the cumulative effect of small annual increases in assessed value over many years has lead to significantly higher property taxes for senior citizens who have lived in their homes for many years; and

WHEREAS, low and middle income senior citizens are still in need of property tax relief particularly during the current economic downturn; and

WHEREAS, some states, including Connecticut, Illinois and New Jersey, have prohibited increases in the assessed value of homestead property of senior citizens receiving homestead exemption and whose annual income does not exceed certain thresholds, essentially freezing or capping the assessed values of low and middle income senior citizens' homes; and

WHEREAS, a constitutional amendment approved by the Florida voters would be necessary to prohibit increases in the total property tax bill of homestead property of low and middle income senior citizens; and

WHEREAS, the Florida Legislature has the authority to place such a constitutional amendment on the statewide ballot; and

WHEREAS, joint resolutions were considered during the 2011 session, SJR 808 by Senator Miguel Diaz de la Portilla and HJR 789 by Representative Jeanette Nuñez; and

WHEREAS, HJR 789 was recommended favorably by three House committees and passed the full House by a unanimous vote of 117-0, but SJR 808 died in the Senate Budget Committee after having been recommended favorably by two Senate committees; and

WHEREAS, Representative Nuñez already has refiled the house joint resolution as HJR 55 for consideration during the 2012 session,

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 HJR 55 or similar legislation that proposes a constitutional amendment providing a local option to prohibit increases in, and impose a ceiling on, the total property tax bill of homestead property of low and middle income senior citizens whose annual income does not exceed \$26,203, with an escalator to account for inflation in future years.

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 legislation set forth in Section 1 above, and authorizes and directs that the Office of Intergovernmental Affairs to include this item in the 2012 State Legislative Package.

The Prime Sponsor of the foregoing resolution is Commissioner Jose "Pepe" Diaz. It was offered by Commissioner **Jose "Pepe" Diaz**, who moved its adoption. The motion was seconded by Commissioner **Audrey Edmonson** and upon being put to a vote, the vote was as follows:

	Joe A. Martinez, Chairman	aye
	Audrey M. Edmonson, Vice Chairwoman	aye
Bruno A. Barreiro	absent	Lynda Bell aye
Esteban L. Bovo, Jr.	aye	Jose "Pepe" Diaz aye
Sally A. Heyman	aye	Barbara J. Jordan aye
Jean Monestime	aye	Dennis C. Moss aye
Rebeca Sosa	aye	Sen. Javier D. Souto absent
Xavier L. Suarez	absent	

The Chairperson thereupon declared the resolution duly passed and adopted this 1st day of September, 2011. 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: **Christopher Agrippa**
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

Jess M. McCarty