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

MEMORANDUM

Agenda Item No. 14(A)(1)

TO: Honorable Chairwoman Rebeca Sosa, and Members, Board of County Commissioners

DATE: December 2, 2014

FROM: Honorable Harvey Ruvin, Clerk
Circuit and County Courts

Christopher Agrippa, Director
Clerk of the Board Division

SUBJECT: Resolution waiving the requirement for an Annual Exemption Application for surviving spouses of first responders who died in the line of duty if there has been no change in eligibility for exemption

Resolution No. R-1091-14

Ordinance 08-62 adopted by the Miami-Dade County Board of County Commissioners provides that the Property Appraiser may submit resolutions, ordinances, or reports related to his duties to the Clerk of the Board Division for placement on the next available agenda of the Miami-Dade County Board of County Commissioners.

Attached for placement on the December 2, 2014, Board of County Commissioners' Agenda, is a Resolution submitted by the Property Appraiser waiving the requirement for an Annual Exemption Application for surviving spouses of first responders who died in the line of duty if there has been no change in eligibility for exemption.

CA/fcd
Attachment

Memorandum

MIAMI-DADE COUNTY

Date: December 2, 2014

To: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

From: Pedro J. Garcia, Property Appraiser

Subject: Resolution Waiving the Requirement for an Annual Exemption Application for Surviving Spouses of First Responders who died in the line of duty

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RECOMMENDATION
It is recommended that the Board of County Commissioners (Board) waive the requirement for an annual exemption application for Surviving Spouses of First Responders who died in the line of duty if there has been no change in eligibility for the exemption.

SCOPE
The annual application waiver for Surviving Spouse Exemption will benefit eligible property owners countywide and shall apply to the 2015 assessment roll and the assessment roll of each year thereafter until rescinded by the Board.

FISCAL IMPACT/FUNDING SOURCE
There is no fiscal impact.

TRACK RECORD/MONITOR
Section 196.011(1)(a) of the Florida Statutes requires an annual application to be submitted to the Property Appraiser's Office (PA) to maintain eligibility for the Surviving Spouse Exemption. Waiving the requirement for an annual application for entitlement to the Surviving Spouse Exemption would make this exemption renew automatically similarly to other exemptions for which the Board has previously waived annual application requirements. Section 196.011 of the Florida Statutes includes language that affords reasonable course of action for the PA to recover the taxes should this exemption be improperly claimed under automatic renewal.

BACKGROUND
Pursuant to Section 196.011(9)(a) of the Florida Statutes, a county may, upon the request of the Property Appraiser and by a majority vote of its governing body, waive the requirement that annual renewal application be made for the renewal of the Surviving Spouse Exemption.

Therefore, it is recommended that the Board adopt the attached resolution waiving the requirement for an annual exemption application for Surviving Spouses of First Responders who died in the line of duty.

Attachment

MEMORANDUM
(Revised)

TO: Honorable Chairwoman Rebeca Sosa
and Members, Board of County Commissioners

DATE: December 2, 2014

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

SUBJECT: Agenda Item No. 14(A)(1)

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 Mayor'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. 14(A)(1)
12-2-14

RESOLUTION NO. R-1091-14

RESOLUTION WAIVING THE REQUIREMENT FOR AN ANNUAL EXEMPTION APPLICATION FOR SURVIVING SPOUSES OF FIRST RESPONDERS WHO DIED IN THE LINE OF DUTY IF THERE HAS BEEN NO CHANGE IN ELIGIBILITY FOR EXEMPTION

WHEREAS, pursuant to section 196.081(6) of the Florida Statutes, the surviving spouse of a first responder who died in the line of duty is, under certain specified circumstances, entitled to a total exemption from ad valorem taxes upon their homestead ("Surviving Spouse Exemption"); and

WHEREAS, section 196.011(1)(a) requires an annual application to be submitted to the property appraiser to maintain eligibility for the Surviving Spouse Exemption; and

WHEREAS, pursuant to section 196.011(9)(a) of the Florida Statutes, a county may, upon the request of the property appraiser and by a majority vote of its governing body, waive the requirement that an annual renewal application be made for the renewal of the Surviving Spouse Exemption; and

WHEREAS, the Miami-Dade County Office of the Property Appraiser ("Property Appraiser") has requested this Board to waive the requirement for an annual renewal application for the Surviving Spouse Exemption; and

WHEREAS, waiving the requirement for an annual application for entitlement to the Surviving Spouse Exemption would make this exemption renew automatically similarly to other exemptions for which this Board has previously waived annual application requirements; and

WHEREAS, this Board is required to consider the possibility of fraudulent exemption claims which may occur due to the requested waiver of the annual application; and

WHEREAS, the requirement that property owners receiving an automatically-renewed exemption notify the Property Appraiser promptly whenever the property loses its eligibility for the exemption, together with the Property Appraiser's ability to lien a property retroactively for 10 years with penalties and interest if any such exemption is wrongfully obtained or carried over, limit the possibility and consequences of fraudulent exemptions,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board adopts the foregoing recitals, and:

Section 1. After an initial application for exemption has been made and the Surviving Spouse Exemption granted pursuant to section 196.081(6), the requirement that an annual renewal application be submitted to the Property Appraiser for continued exemption within the County is hereby waived, except as provided below.

Section 2. Timely annual application for the Surviving Spouse Exemption shall be required whenever the property exempted on the assessment roll of the immediately preceding tax year is sold or otherwise disposed of, when the ownership changes in any manner, when the applicant ceases to use the property as his or her homestead, or when the status of the owner changes so as to change the exempt status of the property, as provided in section 196.011(9)(a). This resolution shall become effective immediately and shall apply to the 2015 assessment roll

and to the assessment roll of each year thereafter until this resolution is rescinded by the Board of County Commissioners.

Section 3. This Board urges the Property Appraiser to mail an annual renewal notice to any property to which the waiver in this Resolution is applied providing the property owner(s) with information regarding the exemptions currently being applied to their property and the potential consequences of an improperly renewed exemption.

The foregoing resolution was offered by Commissioner **Sally A. Heyman**, who moved its adoption. The motion was seconded by Commissioner **Xavier L. Suarez** and upon being put to a vote, the vote was as follows:

Rebeca Sosa, Chairwoman			**aye**
Bruno A. Barreiro	**aye**	Esteban L. Bovo, Jr.	**aye**
Daniella Levine Cava	**aye**	Jose "Pepe" Diaz	**aye**
Audrey M. Edmonson	**aye**	Sally A. Heyman	**aye**
Barbara J. Jordan	**absent**	Jean Monestime	**absent**
Dennis C. Moss	**absent**	Sen. Javier D. Souto	**absent**
Xavier L. Suarez	**aye**	Juan C. Zapata	**absent**

The Chairperson thereupon declared the resolution duly passed and adopted this 2nd day of December, 2014. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this Resolution and the filing of this approval with the Clerk of the 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.

Jorge Martinez-Esteve