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

MEMORANDUM

Agenda Item No. 11(A)(2)

TO: Honorable Chairman Jean Monestime and Members, Board of County Commissioners

DATE: October 18, 2016

FROM: Abigail Price-Williams County Attorney

SUBJECT: Resolution urging the Florida Legislature to enact a bill implementing the provisions of Amendment 4 entitled "solar devices or renewable energy source devices; exemption from certain taxation and assessment" approved by Florida voters on August 30, 2016; preliminarily identifying this issue as a critical County priority for the 2017 state legislative session

Resolution No. R-937-16

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Daniella Levine Cava.

Abigail Price-Williams
County Attorney

APW/lmp

MEMORANDUM

(Revised)

TO: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

DATE: October 18, 2016

FROM: Abigail Price-Williams
County Attorney

SUBJECT: Agenda Item No. 11(A)(2)

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**

_____ **Statement of social equity 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. 11(A)(2)
10-18-16

RESOLUTION NO. R-937-16

RESOLUTION URGING THE FLORIDA LEGISLATURE TO ENACT A BILL IMPLEMENTING THE PROVISIONS OF AMENDMENT 4 ENTITLED "SOLAR DEVICES OR RENEWABLE ENERGY SOURCE DEVICES; EXEMPTION FROM CERTAIN TAXATION AND ASSESSMENT" APPROVED BY FLORIDA VOTERS ON AUGUST 30, 2016; PRELIMINARILY IDENTIFYING THIS ISSUE AS A CRITICAL COUNTY PRIORITY FOR THE 2017 STATE LEGISLATIVE SESSION

WHEREAS, solar photovoltaic energy offers many potential benefits, including lower electricity costs for homeowners, businesses, and governments; local jobs and economic development; reduced dependence on imported fuels; pollution-free electricity generation; no water use; and contribution to a more resilient electric grid; and

WHEREAS, Floridians spends billions of dollars each year purchasing carbon-based fuels from other states and countries to power their homes, businesses, and vehicles, while solar power will keep energy dollars in the state and create good-paying local sales, installation, and maintenance jobs; and

WHEREAS, Florida has the third-highest potential for rooftop solar energy generation in the United States, but currently ranks 14th in the nation for installed solar capacity, according to the Solar Energy Industry Association; and

WHEREAS, Miami-Dade County has consistently supported increased use of solar electricity, including customer-sited systems on residential and commercial properties because such distributed solar energy generation systems will be a key strategy for achieving a sustainable, low carbon energy future; and

WHEREAS, in 2008 Florida voters approved a constitutional amendment that authorized the Florida Legislature to exclude wind resistance and renewable energy improvements from residential property appraisals; and

WHEREAS, the exemption of solar energy systems from residential property taxes, enabled by the 2008 amendment and the implementing legislation passed by the Legislature in 2013, encourages homeowners to invest in rooftop solar and other renewable energy systems; and

WHEREAS, Amendment 4, entitled "Solar Devices or Renewable Energy Source Devices; Exemption from Certain Taxation and Assessment," was presented to voters at the August 30, 2016, election as a result of the unanimous passage of House Joint Resolution 193 by both the Florida House of Representatives and Florida Senate on March 9, 2016; and

WHEREAS, Amendment 4 authorizes the Florida Legislature to do the following:

(1) Exempt the assessed value of solar devices or renewable energy source devices subject to tangible personal property tax from ad valorem taxation; and

(2) Prohibit the consideration of the installation of a solar device or a renewable energy source device in determining the assessed value of real property for the purpose of ad valorem taxation; and

WHEREAS, Amendment 4 takes effect January 1, 2018, and expires on December 31, 2037; and

WHEREAS, this Board in Resolution No. R-806-16 approved of the policy underlying Amendment 4 entitled "Solar Devices or Renewable Energy Source Devices; Exemption from Certain Taxation and Assessment" and expressed its support for efforts to increase solar energy generation and other forms of renewable energy in the State of Florida; and

WHEREAS, on August 30, 2016, nearly 2 million Florida voters supported Amendment 4 with an electoral margin of victory of 73 percent to 27 percent; and

WHEREAS, as a result of Amendment 4's passage by Florida voters, the Florida Legislature is authorized, by general law, to exempt from ad valorem taxation the assessed value or renewable energy source devices subject to tangible personal property tax, and to prohibit consideration of such devices in assessing the value of real property for ad valorem taxation purposes,

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 enact legislation implementing the provisions of Amendment 4 entitled "Solar Devices or Renewable Energy Source Devices; Exemption from Certain Taxation and Assessment" that was approved by Florida voters on August 30, 2016, which would exempt the assessed value of solar devices or renewable energy source devices subject to tangible personal property tax from ad valorem taxation and prohibit the consideration of the installation of a solar device or a renewable energy source device in determining the assessed value of real property for the purpose of ad valorem taxation.

Section 2. Preliminarily identifies the passage of the legislation set forth in Section 1 above as a critical County priority for the 2017 state legislative session.

Section 3. 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 4. Directs the County's state lobbyists to advocate for the legislation set forth in Section 1 above, and authorizes and directs the Office of Intergovernmental Affairs to include this item in the 2017 State Legislative Package when it is presented to the Board and to preliminarily identify this item as a critical priority when the Board determines priorities for the 2017 session as provided in Resolution No. R-764-13.

The Prime Sponsor of the foregoing resolution is Commissioner Daniella Levine Cava. It was offered by Commissioner **Daniella Levine Cava**, 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:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 18th day of October, 2016. 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. JMM FDR

Michael B. Valdes