



WORKSHOP MEETING
Board of County Commissioners
May 24, 2007

Prepared by: Nelson Diaz

EXHIBITS LIST

NO.	DATE	ITEM #	DESCRIPTION
1	5/24/2007		Memorandum Re Absenteeism for Commissioner Sosa
2	5/24/2007		Resolution directing the County Manager to work with all the interested parties to craft a property tax resolution that provides meaningful property tax relief without unduly impacting county services and programs.
3	5/24/2007		Report re-Property Tax Reform Workshop
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MEMORANDUM
BOARD OF COUNTY COMMISSIONERS
Commissioner Rebeca Sosa
District 6

TO: The Honorable Chairman Bruno A. Barreiro and Members of the Board of County Commission DATE: May 23, 2007

FROM: The Honorable Rebeca Sosa Commissioner, District 6 SUBJECT: Absence from the Property Tax Meeting

Please be advised that I will be absent from the property tax meeting scheduled for May 24, 2007 in the Main Library, First Floor Auditorium at 4:00 PM because of a prior engagement. I apologize in advance for any inconvenience that this may cause.

Thank you for your attention to this important matter.

Cc: George Burgess, County Manager
Murray Greenberg, County Attorney
Kay Sullivan, Clerk of the Board
Diane Davis, Agenda Coordinator

RECEIVED
By the Clerk for the record.

MAY 24 2007

Item _____
Exhibit 1
Meeting BCC Workshop

CLERK OF THE BOARD
2007 MAY 24 AM 8:45
CLERK - CIRCUIT & COUNTY COURTS
DADE COUNTY, FLA.
#1

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No.

RECEIVED
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MAY 24 2007

Item _____
Exhibit 2
Meeting BCC WORKSHOP

RESOLUTION NO. _____

RESOLUTION DIRECTING THE COUNTY MANAGER TO
WORK WITH ALL INTERESTED PARTIES TO CRAFT A
PROPERTY TAX SOLUTION THAT PROVIDES
MEANINGFUL PROPERTY TAX RELIEF WITHOUT
UNDULY IMPACTING COUNTY SERVICES AND
PROGRAMS

WHEREAS, the Florida Legislature will hold a special session to address property tax reform from June 12 to June 22, 2007; and

WHEREAS, various proposals have been discussed related to property tax reform; and

WHEREAS, negotiations are ongoing at the present time over the particular bills and/or joint resolutions proposing constitutional amendments that the Legislature will consider during the special session; and

WHEREAS, this Board has consistently supported targeted property tax relief that does not unduly impact county services and programs,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board directs the County Manager to continue to work with all interested parties in crafting a property tax solution that provides meaningful property tax relief without unduly impacting county services and programs, including the concept of a tiered, "super exemption" that provides percentages of property tax relief based on the median home value in each county in Florida, with relief targeted to those homeowners at the low and moderate income levels and seniors, as well as relief for first-time homebuyers, renters, and owners of rental and commercial property, and those homeowners who want to downsize or upsize.

The foregoing resolution was sponsored by Chairman Bruno A. Barreiro and offered by Commissioner _____, who moved its adoption. The motion was seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

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

The Chairman thereupon declared the resolution duly passed and adopted this _____ day of _____, 2007. 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: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency. _____

Jess M. McCarty

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By the Clerk for the record.

MAY 24 2007

Item A
Exhibit 3
Meeting BCC Workshop

Property Tax Reform Workshop

May 24, 2007



Where are we?

- Meetings held May 21 in Tallahassee
- Discussions centered on constitutional changes to assessment methodologies
- Concepts reviewed included super-exemptions, tiered approaches, and applications based on median property values

Options Under Consideration

- Speaker Rubio
 - Super-exemptions based on a tiered approach
- House Democrats
 - Super-exemptions based on median value
- Miami Framework
 - Super-exemptions based on median value; provides higher exemption for seniors
- Conceptual Consensus Framework
 - Super-exemptions based on tiered approach, applying median values

Conceptual Consensus Framework

- Employs elements of other plans
 - Based on median values
 - Tiered approach
- Homesteaded properties
 - \$0 to median value 50% (to a max of 50% home value)
 - Median to 2 x median 25%
 - 2 x median to 3 x median 10%
- Non-homesteaded properties
 - 25% of median County value
- Commercial
 - 25% of median County value up to a total exemption of \$250,000
 - Tangible Personal Property exemption of \$25,000
- Other considerations
 - Income based assessment for affordable housing
 - Tax relief for FY 2007-08
 - Hold harmless for year of implementation of new assessment methodology

Taxpayer Impacts

First-time Homebuyers

For the first-time homebuyer, purchasing a home of the average sales value in Miami-Dade County (\$327,000), property taxes would be less than under the current assessment methodology by the amounts noted

UMSA	(\$2,272)
Miami	(\$2,699)
Opa Locka	(\$3,077)
Hialeah	(\$2,405)
North Miami Beach	(\$2,872)

Taxpayer Impacts Cont.

Seniors

- For the senior property owner with a home with a market value of \$450,000 and an assessed value of \$225,000, who purchases a home valued at \$350,000, property taxes would be less than under the current assessment methodology by the amounts noted

UMSA	(\$2,900)
Miami	(\$3,445)

Taxpayer Impacts cont.

Portability

Downsizing

- For the property owner with a home with a market value of \$450,000 and an assessed value of \$225,000, who purchases a home valued at \$350,000, property taxes would be less than under the current assessment methodology by the amounts noted

UMSA	(\$2,132)
Miami	(\$2,841)
Opa Locka	(\$3,239)
Hialeah	(\$2,532)
North Miami Beach	(\$3,023)

Upsizing

- For the property owner with a home with a market value of \$500,000 and an assessed value of \$250,000, who purchases a home valued at \$750,000, property taxes would be less than under the current assessment methodology by the amounts noted

UMSA	(\$3,204)
Miami	(\$3,806)
Opa Locka	(\$4,339)
Hialeah	(\$3,391)
North Miami Beach	(\$4,049)

Taxpayer Impacts cont.

Non-homesteaded Residential

- The owner of a residential property without a homestead exemption would save the amount indicated in the chart as compared to the current assessment methodology

UMSA	(\$1,095)
Miami	(\$1,300)
Opa Locka	(\$1,483)
Hialeah	(\$1,159)
North Miami Beach	(\$1,384)

Taxpayer Impacts Cont.

Commercial

- The owner of a commercial property with a value of over \$1 million would save the amount indicated in the chart as compared to the current assessment methodology
- All commercial properties will receive a \$25,000 exemption on tangible personal property, also included in the chart

UMSA	(\$5,187)
Miami	(\$6,161)
Opa Locka	(\$7,025)
Hialeah	(\$5,491)
North Miami Beach	(\$6,556)

Government Impacts

TOTAL MUNICIPAL IMPACT	99,671,480
COUNTY-WIDE	154,282,956
U.M.S.A.	24,827,728
FIRE-RESCUE	47,085,884
LIBRARY	11,323,321
TOTAL COUNTY IMPACT	237,519,889

Next Steps

- Communicate information to policy makers
- Determine methodology for providing tax relief for FY 2007-08
- Must address issues with revenue caps; fee adjustment caps
- Hold harmless provisions must be developed for CRAs, special districts, fiscally constrained cities/counties

Impact of Conceptual Consensus Framework

	MUN	TAXING AUTHORITY	Consensus Plan
MUNICIPALITIES	01	MIAMI	31,174,680
	02	MIAMI BEACH	17,586,417
	03	CORAL GABLES	4,497,842
	04	HIALEAH	10,923,025
	05	MIAMI SPRINGS	867,426
	06	NORTH MIAMI	3,641,408
	07	N. MIAMI BCH	3,161,280
	08	OPA LOCKA	1,348,679
	09	SOUTH MIAMI	985,667
	10	HOMESTEAD	4,076,723
	11	MIAMI SHORES	784,593
	12	BAL HARBOUR	310,280
	13	BAY HARBOR ISLAND	486,277
	14	SURFSIDE	798,611
	15	WEST MIAMI	403,118
	16	FLORIDA CITY	661,291
	17	BISCAYNE PARK	150,872
	18	EL PORTAL	128,912
	19	GOLDEN BEACH	66,396
	20	PINECREST	407,128
	21	INDIAN CREEK	10,880
	22	MEDLEY	832,488
	23	NORTH BAY VILLAGE	761,090
	24	KEY BISCAYNE	1,010,058
	25	SWEETWATER	230,579
	26	VIRGINIA GARDENS	97,628
	27	HIALEAH GARDENS	1,188,681
	28	AVENTURA	2,083,148
	29	ISLANDIA	580
	31	SUNNY ISLES	2,019,825
	32	MIAMI LAKES	831,160
	33	PALMETTO BAY	567,028
	34	MIAMI GARDENS	3,652,790
	35	DORAL	2,752,846
	36	CUTLER BAY	1,172,073
		TOTAL MUNICIPAL IMPACT	
COUNTY		COUNTY-WIDE	154,282,956
	30	U.M.S.A.	24,827,728
		FIRE-RESCUE	47,085,884
		LIBRARY	11,323,321
		TOTAL COUNTY IMPACT	237,519,889