

MEMORANDUM

Agenda Item No. 11(A)(7)


TO: Honorable Chairman Oliver G. Gilbert, III
and Members, Board of County Commissioners

DATE: January 17, 2023

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution urging the Florida Legislature to enact Senate Joint Resolution (SJR) 122 and Senate Bill (SB) 120, or similar legislation that would propose an amendment to the Florida Constitution and amend Florida Statutes, respectively, to revise the limitation on annual increases of homestead property tax assessments from 3 percent to 2 percent

The accompanying resolution was prepared and placed on the agenda at the request of Co-Prime Sponsors Commissioner Kevin Marino Cabrera, Vice Chairman Anthony Rodríguez and Commissioner Roberto J. Gonzalez.



Geri Bonzon-Keenan
County Attorney

GBK/ks

MDC001



MEMORANDUM
(Revised)

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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
- 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 present ____, 2/3 membership ____, 3/5's ____, unanimous ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) ____, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) ____) 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)(7)
1-17-23

RESOLUTION NO. _____

RESOLUTION URGING THE FLORIDA LEGISLATURE TO ENACT SENATE JOINT RESOLUTION (SJR) 122 AND SENATE BILL (SB) 120, OR SIMILAR LEGISLATION THAT WOULD PROPOSE AN AMENDMENT TO THE FLORIDA CONSTITUTION AND AMEND FLORIDA STATUTES, RESPECTIVELY, TO REVISE THE LIMITATION ON ANNUAL INCREASES OF HOMESTEAD PROPERTY TAX ASSESSMENTS FROM 3 PERCENT TO 2 PERCENT

WHEREAS, in 1992, Florida voters passed the “Save Our Homes” provision of the Florida Constitution, which limits the amount that the assessed value of a homestead property can increase annually to the lesser of 3 percent or the Consumer Price Index (CPI); and

WHEREAS, in 1994, the Legislature implemented the “Save Our Homes” amendment; and

WHEREAS, in 1995, the Governor and the Cabinet adopted an administrative rule related to “Save Our Homes”, popularly known as the “recapture rule”, which requires property appraisers to increase the prior year’s assessed value of a homestead property by the lower of 3 percent or the CPI on all property when the value is lower than the market value; and

WHEREAS, this requirement applies even if the market value of the homestead property has decreased or remained flat from the prior year, provided, however, that the assessed value cannot exceed the market value; and

WHEREAS, the recapture rule results in homestead property owners protected by “Save Our Homes” seeing an increase in the assessed value of their home in years in which the market value of their property has decreased or remained flat; and

WHEREAS, in such years, this increase in assessed value for homestead properties can potentially translate into an increase in property taxes from the prior year; and

WHEREAS, additionally, inflation as measured by the CPI increased sharply in 2022, reaching a peak of 9.1 percent in June; and

WHEREAS, while the annual rate has since declined slightly to 7.1 percent as of November, the CPI is still hovering near its highest levels in 40 years and seems unlikely to fall back below 3 percent anytime in the near future; and

WHEREAS, as a result, homestead property owners—already facing record increased costs due to high inflation—are also facing the maximum 3 percent annual increase in the assessed value of their home over potentially the next several years, even as property values have begun to moderate somewhat after their rapid rise in 2021 and 2022; and

WHEREAS, this increase in assessed value should be viewed against the backdrop of the protection “Save Our Homes” has provided longtime homeowners from the rapid increases in property values when home values were rising quickly; and

WHEREAS, on January 4, 2023, Senate Joint Resolution (SJR) 122 and Senate Bill (SB) 120 were filed for consideration during the 2023 session of the Florida Legislature by Senator Bryan Avila (R – Hialeah Gardens); and

WHEREAS, SJR 122 would propose an amendment to Section 4 of Article VII of the Florida Constitution and the creation of a new section in Article XII of the Florida Constitution that, if approved by the voters, would revise the limitation on annual increases of homestead property tax assessments from 3 percent to 2 percent; and

WHEREAS, if the constitutional amendments proposed by SJR 122 are approved by the voters, SB 120 would implement such amendments by amending section 193.155 of the Florida Statutes to revise the limitation on annual increases of homestead property tax assessments from 3 percent to 2 percent; and

WHEREAS, SJR 122 and SB 120 would provide needed property tax relief, particularly during these high inflationary times, to longtime homestead property owners, a significant number of whom are elderly and on fixed incomes; and

WHEREAS, accordingly, this Board wishes to express its support for SJR 122 and SB 120, or similar legislation,

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 SJR 122 and SB 120, or similar legislation that would propose an amendment to the Florida Constitution and amend Florida Statutes, respectively, to revise the limitation on annual increases of homestead property tax assessments from 3 percent to 2 percent.

Section 2. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker, Senator Bryan Avila, and the Chair and remaining Members of the Miami-Dade State Legislative Delegation.

Section 3. Directs the County's state lobbyists to advocate for the passage of the legislation set forth in section 1 above, and authorizes and directs the Office of Intergovernmental Affairs to amend the 2023 State Legislative Package to include this item.

The Co-Prime Sponsors of the foregoing resolution are Co-Prime Sponsors Commissioner Kevin Marino Cabrera, Vice Chairman Anthony Rodríguez and Commissioner Roberto J. Gonzalez. It was 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:

Oliver G. Gilbert, III, Chairman	
Anthony Rodríguez, Vice Chairman	
Marleine Bastien	Juan Carlos Bermudez
Kevin Marino Cabrera	Sen. René García
Roberto J. Gonzalez	Keon Hardemon
Danielle Cohen Higgins	Eileen Higgins
Kionne L. McGhee	Raquel A. Regalado
Micky Steinberg	

The Chairperson thereupon declared this resolution duly passed and adopted this 17th day of January, 2023. 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

LUIS G. MONTALDO, CLERK AD INTERIM

By: _____
 Deputy Clerk

Approved by County Attorney as
 to form and legal sufficiency.

MSM

Michael J. Mastrucci