

MEMORANDUM

Amended
Agenda Item No. 11(A)(19)

TO: Honorable Chairman Jose “Pepe” Diaz
and Members, Board of County Commissioners

DATE: November 2, 2021

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution urging the Florida
Legislature to enact legislation
that would provide further
property tax relief for certain
low-income senior citizen and
persons totally and permanent
disabled

Resolution No. R-1068-21

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Senator René García and Co-Sponsor Commissioner Rebeca Sosa.



Geri Bonzon-Keenan
County Attorney

GBK/uw



MEMORANDUM (Revised)

TO: Honorable Chairman Jose "Pepe" Diaz
and Members, Board of County Commissioners

DATE: November 2, 2021

FROM: 
Gen Bonzon-Keenan
County Attorney

SUBJECT: Amended
Agenda Item No. 11(A)(19)

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	Amended
Veto	_____		Agenda Item No. 11(A)(19)
Override	_____		11-2-21

RESOLUTION NO. R-1068-21

RESOLUTION URGING THE FLORIDA LEGISLATURE TO
ENACT LEGISLATION THAT WOULD PROVIDE FURTHER
PROPERTY TAX RELIEF FOR CERTAIN LOW-INCOME
SENIOR CITIZEN AND PERSONS TOTALLY AND
PERMANENT DISABLED

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

WHEREAS, section 6(d) of Article VII of the Florida Constitution and section 196.075 of the Florida Statutes, provide to qualifying senior citizens certain exemptions from ad valorem property taxes, including a \$50,000.00 exemption to any person who has the legal or equitable title to real estate, maintains permanent residence on the property, is 65 or older, and whose household income does not exceed the household income limitation (“Senior Exemption”); and

WHEREAS, for tax year 2020, the income limitation for the Senior Exemption was \$30,721.00; and

WHEREAS, approximately 27,201 households in the County qualified for the Senior Exemption in tax year 2020; and

WHEREAS, according to the records of the Miami-Dade County Office of the Property Appraiser, the total County taxable value for these 27,201 homes qualifying for the Senior Exemption was \$1,304,037,824.00 for tax year 2020; and

WHEREAS, the average County taxable value for these households for tax year 2020 was \$47,941.00; and

WHEREAS, using the common two percent rule-of-thumb to determine property taxes from a property's assessed value, the average property tax bill for these households receiving the Senior Exemption was approximately \$950.00 for tax year 2020; 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 three percent or the CPI, whichever is lower; and

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

WHEREAS, low-income seniors are among our state's most vulnerable taxpayers and are in need of property tax relief; and

WHEREAS, this Board would like to urge the Florida Legislature to enact legislation that would reduce property taxes for certain low-income senior citizens,

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 that would provide further property tax relief for certain low-income senior citizens and persons totally and permanently disabled, as that term is defined by Florida Statutes.

Section 2. Directs the Clerk of the Board to transmit certified copies 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 actions set forth in section 1 above, and authorizes and directs the Office of Intergovernmental Affairs to amend the 2022 State Legislative Package to include this item.

The Prime Sponsor of the foregoing resolution is Senator René García and the Co-Sponsor is Commissioner Rebeca Sosa. It was offered by Commissioner **Sen. René García**, who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

Jose "Pepe" Diaz, Chairman	aye		
Oliver G. Gilbert, III, Vice-Chairman	aye		
Sen. René García	aye	Keon Hardemon	aye
Sally A. Heyman	aye	Danielle Cohen Higgins	aye
Eileen Higgins	aye	Joe A. Martinez	aye
Kionne L. McGhee	aye	Jean Monestime	absent
Raquel A. Regalado	aye	Rebeca Sosa	aye
Sen. Javier D. Souto	aye		

The Chairperson thereupon declared this resolution duly passed and adopted this 2nd day of November, 2021. 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: **Melissa Adames**
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

Ryan Carlin