

MEMORANDUM

Agenda Item No. 11(A)(2)

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

DATE: February 15, 2022

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution supporting Senate
Bill 1310, House Bill 247, or
similar legislation that would
provide state tax credits or other
incentives for qualified expenses
incurred in the rehabilitation of
historic structures

Resolution No. R-166-22

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Sally A. Heyman.



Geri Bonzon-Keenan
County Attorney

GBK/jp



MEMORANDUM

(Revised)

TO: Honorable Chairman Jose "Pepe" Diaz
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)(2)
2-15-22

RESOLUTION NO. _____ R-166-22

RESOLUTION SUPPORTING SENATE BILL 1310, HOUSE
BILL 247, OR SIMILAR LEGISLATION THAT WOULD
PROVIDE STATE TAX CREDITS OR OTHER INCENTIVES
FOR QUALIFIED EXPENSES INCURRED IN THE
REHABILITATION OF HISTORIC STRUCTURES

WHEREAS, Senate Bill (SB) 1310 and House Bill (HB) 247 have been filed for consideration during the Florida Legislature’s 2022 session by Senator Ana Maria Rodriguez (R – Doral) and Representative Michelle Salzman (R – Pensacola), respectively; and

WHEREAS, if enacted, SB 1310 and HB 247 would provide a tax credit against state corporate income taxes and state insurance premium taxes for qualified expenses incurred in the rehabilitation of a certified historic structure; and

WHEREAS, properties eligible to participate in the program must be: located within the state and listed on the National Register of Historic Places individually or within a historic district, income-producing, and rehabilitated and placed into service on or after July 1, 2022; and

WHEREAS, this Board has long supported and incentivized historic preservation in Miami-Dade County; and

WHEREAS, for more than 40 years, Miami-Dade County has provided for the designation and preservation of historic properties, structures, and places through the provisions of Chapter 16A of the County Code; and

WHEREAS, Chapter 16A incentivizes the rehabilitation and restoration of locally designated historic sites by offering certain state-authorized local tax abatements for historic property owners who expend money on renovation and restoration projects; and

WHEREAS, incentivizing the upkeep, rehabilitation, and restoration of historic sites is vitally important to ensuring that our most treasured historic places remain for posterity; and

WHEREAS, as outlined in SB 1310 and HB 247, providing tax incentives for the rehabilitation of historic structures may offer many other benefits as well, including:

- increasing the value of buildings, which in turn grows the state and local tax base;
- boosting heritage tourism and creating thriving downtowns that are attractive to main street businesses;
- creating affordable spaces for small businesses;
- conserving resources and revitalizing vacant spaces;
- leveraging significant private investment in historic projects;
- increasing the effectiveness of projects located in Opportunity Zones;
- encouraging investment in much-needed safety upgrades and other improvements that require both public and private funds to restore community assets; and
- creating highly-paid local construction jobs to carry out these important historic projects; and

WHEREAS, this Board wishes to support SB 1310, HB 247, or similar legislation that would provide state tax credits or related incentives for the rehabilitation of historic structures,

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

Section 1. Supports Senate Bill 1310, House Bill 247, or similar legislation that would provide state tax credits or other incentives for qualified expenses incurred in the rehabilitation of historic structures.

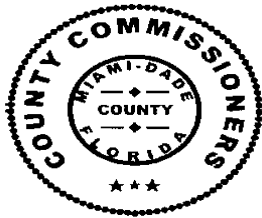
Section 2. Directs the Clerk of the Board to transmit certified copies of this resolution to the Governor, the Senate President, the House Speaker, Senator Ana Maria Rodriguez, Representative Michelle Salzman, and the Chair and remaining Members of the Miami-Dade County State Legislative Delegation.

Section 3. Directs the County’s state lobbyists to support the legislation described 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 Commissioner Sally A. Heyman. It was offered by Commissioner **Rebeca Sosa**, who moved its adoption. The motion was seconded by Commissioner **Raquel A. Regalado** 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	absent	Danielle Cohen Higgins aye
Eileen Higgins	absent	Joe A. Martinez absent
Kionne L. McGhee	absent	Jean Monestime aye
Raquel A. Regalado	aye	Rebeca Sosa aye
Sen. Javier D. Souto	absent	

The Chairperson thereupon declared this resolution duly passed and adopted this 15th day of February, 2022. 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.

James Eddie Kirtley

A handwritten signature in blue ink, appearing to read "James Eddie Kirtley", is written over a horizontal line.