

MEMORANDUM

Agenda Item No. 11(A)(6)

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”) 126 and Senate Bill (“SB”) 124, or similar legislation that would propose an amendment to the Florida constitution and amend Florida statutes, respectively, to increase the just value limit of property eligible for the homestead property tax exemption that may be adopted by counties or municipalities for certain persons age 65 and older

Resolution No. R-39-23

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



MEMORANDUM
(Revised)

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

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County Attorney

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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)(6)
1-17-23

RESOLUTION NO. R-39-23

RESOLUTION URGING THE FLORIDA LEGISLATURE TO ENACT SENATE JOINT RESOLUTION (“SJR”) 126 AND SENATE BILL (“SB”) 124, OR SIMILAR LEGISLATION THAT WOULD PROPOSE AN AMENDMENT TO THE FLORIDA CONSTITUTION AND AMEND FLORIDA STATUTES, RESPECTIVELY, TO INCREASE THE JUST VALUE LIMIT OF PROPERTY ELIGIBLE FOR THE HOMESTEAD PROPERTY TAX EXEMPTION THAT MAY BE ADOPTED BY COUNTIES OR MUNICIPALITIES FOR CERTAIN PERSONS AGE 65 AND OLDER

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 the amount of the assessed value of the property for a person who has the legal or equitable title to real estate with a just value less than \$250,000.00, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for at least 25 years, who has attained age 65, and whose household income does not exceed the household income limitation (“Senior Exemption”); and

WHEREAS, on January 4, 2023, Senator Bryan Avila (R – Hialeah Gardens) introduced Senate Joint Resolution (“SJR”) 126, and an implementing bill, Senate Bill (“SB”) 124, for consideration during the 2023 legislative session; and

WHEREAS, SJR 126 would require placement of a constitutional amendment on the ballot during either the 2024 general election or an earlier special election specifically authorized by law for the purpose of proposing this amendment to the voters, that, if approved by voters, would increase the just value limit, from \$250,000.00 to \$300,000.00, of property eligible for the homestead property tax exemption that may be granted by counties or municipalities to certain senior, low-income, long-term residents; and

WHEREAS, if approved by the voters, the amendment would take effect on January 1, 2025; and

WHEREAS, SB 124 would implement the proposed constitutional amendment; and

WHEREAS, the senior population is among our state's most vulnerable taxpayers and are in need of property tax relief; and

WHEREAS, a constitutional amendment approved by the Florida voters would be necessary to increase the just value limit of property eligible for the homestead property tax exemption that may be granted by counties or municipalities for certain persons age 65 and older; and

WHEREAS, the Florida Legislature has the authority to place such a constitutional amendment on the statewide ballot,

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 Senate Joint Resolution 126 and Senate Bill 124, or similar legislation that would propose an amendment to the Florida Constitution and amend Florida Statutes, respectively, to increase the just value limit of property eligible for the homestead property tax exemption that may be adopted by counties or municipalities for certain persons age 65 and older.

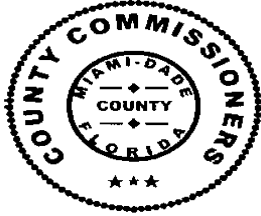
Section 2. Directs the Clerk of the Board to transmit certified copies of this resolution to the Governor, Senate President, House Speaker, Senator Bryan Avila, and the Chair and remaining Members of the Miami-Dade County State Legislative Delegation.

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 2023 State Legislative Package to include this item.

The Co-Prime Sponsors of the foregoing resolution are Commissioner Kevin Marino Cabrera, Vice Chairman Anthony Rodríguez and Commissioner Roberto J. Gonzalez. It was offered by Commissioner **Raquel Regalado** , who moved its adoption. The motion was seconded by Commissioner **Anthony Rodriguez** and upon being put to a vote, the vote was as follows:

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

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: **Basia Pruna**
Deputy Clerk

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

Ryan Carlin