

## 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

Resolution No. R-40-23

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.

  
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Geri Bonzon-Keenan  
County Attorney

GBK/ks



**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.      R-40-23

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.

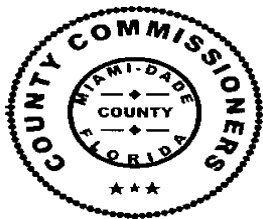
The Co-Prime Sponsors of the foregoing resolution are Co-Prime Sponsors Commissioner Kevin Marino Cabrera, Vice Chairman Anthony Rodríguez and Commissioner Roberto J. Gonzalez. It was offered by Commissioner **Raquel Regalado**, who moved its adoption. The motion was seconded by Commissioner **Anthony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

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

The Chairperson thereupon declared this resolution duly passed and adopted this 17<sup>th</sup> 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.

MJM

Michael J. Mastrucci