

MEMORANDUM

Agenda Item No. 11(A)(9)

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

DATE: April 2, 2024

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution directing the County Mayor to provide the Miami-Dade County Property Appraiser with notice of properties receiving a homestead tax exemption and which have been cited for unlawful parking of a recreational vehicle (RV) on residential property for living or sleeping quarters

Resolution No. R-286-24

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Vice Chairman Anthony Rodríguez.


Geri Bonzon-Keenan
County Attorney

GBK/jp



MEMORANDUM

(Revised)

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

DATE: April 2, 2024

FROM: 
Gen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 11(A)(9)

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)(9)
4-2-24

RESOLUTION NO. _____ R-286-24

RESOLUTION DIRECTING THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO PROVIDE THE MIAMI-DADE COUNTY PROPERTY APPRAISER WITH NOTICE OF PROPERTIES RECEIVING A HOMESTEAD TAX EXEMPTION AND WHICH HAVE BEEN CITED FOR UNLAWFUL PARKING OF A RECREATIONAL VEHICLE (RV) ON RESIDENTIAL PROPERTY FOR LIVING OR SLEEPING QUARTERS

WHEREAS, Section 6 of Article VII of the Florida Constitution and the Florida Statutes, including sections 196.031 and 193.155, provide to qualifying property owners certain exemptions from ad valorem property taxes, including a \$50,000.00 exemption and a 3 percent cap on the annual increase in assessed value of their property (“homestead tax exemption”); and

WHEREAS, there are two requirements for the homestead tax exemption: ownership and permanent residency; only those portions of a property that are used as the owner’s permanent residence qualify for the homestead tax exemption; and

WHEREAS, any portions of a property used for commercial purposes, such as renting to a tenant, do not qualify for the homestead tax exemption; and

WHEREAS, property owners claiming a homestead tax exemption on property used for commercial purposes are not paying their full share of property taxes, shifting the burden to those who do pay their fair share; and

WHEREAS, this Board recognizes that the current economy and real estate market has led some Miami-Dade County residents to renting recreational vehicles (RV) for living or sleeping quarters; and

WHEREAS, the rental of RVs for living or sleeping quarters appears to be correlated with rental of other portions of the property as well; and

WHEREAS, the Property Appraiser, Pedro J. Garcia, has done an admirable job of investigating and penalizing tax exemption fraud in the County but can only investigate cases timely brought to his attention; and

WHEREAS, section 33-20(f)(7) of the Code provides that, “When parked on the site, [recreational and camping equipment, including recreational vehicles] shall not be used for living or sleeping quarters, or for housekeeping or storage purposes and shall not have attached thereto any service connections lines, except as may periodically be required to maintain the equipment and appliances”; and

WHEREAS, a violation of section 33-20(f)(7) of the Code, because of the unlawful use of RVs for living or sleeping quarters, is punishable by a \$200.00 penalty, as provided in section 8CC-10 of the Code; and

WHEREAS, the unlawful rental of RVs for living or sleeping quarters often comes to light through code enforcement proceedings; and

WHEREAS, this Board wishes to formalize a partnership with the Property Appraiser to facilitate the Property Appraiser’s investigation of instances of the unlawful rental or use of RVs as living or sleeping quarters in order to evaluate whether such properties are properly receiving the homestead tax exemption,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board directs the County Mayor or County Mayor’s designee, in conjunction with the Department of Regulatory and Economic Resources (“RER”), to provide notice to the Property Appraiser about each property that, according the Property Appraiser’s records, is receiving a homestead tax exemption, and

which has been identified and cited by RER for violating section 33-20(f)(7) of the Code for unlawfully parking or allowing the parking of a recreational vehicle that is used for living or sleeping quarters on a residential property. Notice pursuant to this provision shall be provided by RER to the Property Appraiser within 10 days of RER's issuance of each citation for violation of section 33-20(f)(7) of the Code for unlawfully parking or allowing the parking on a residential property of a recreational vehicle that is used for living or sleeping quarters.

The Prime Sponsor of the foregoing resolution is Vice Chairman Anthony Rodríguez. It was offered by Commissioner **Eileen Higgins**, who moved its adoption. The motion was seconded by Commissioner **Kevin Marino Cabrera** 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	absent
Roberto J. Gonzalez	aye	Keon Hardemon	aye
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 2nd day of April, 2024. 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

JUAN FERNANDEZ-BARQUIN, CLERK

By: Basia Pruna
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

DPL

Daija Page Lifshitz