

MEMORANDUM

Agenda Item No. 11(A)(16)

TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

DATE: March 18, 2025

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution urging the Florida Legislature to enact legislation that would propose amendments to the Florida Constitution and amend Florida Statutes to: (1) increase the amount of tax relief provided for veterans, senior citizens, widows, widowers, blind persons, and persons totally and permanently disabled; (2) increase the homestead assessment difference homeowners can transfer, or port, from their previous homestead property to a new homestead property; and (3) require the increased amounts to be adjusted annually based on the Consumer Price Index

Resolution No. R-307-25

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Senator René García and Co-Sponsor Chairman Anthony Rodriguez.



Geri Bonzon-Keenan
County Attorney

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MEMORANDUM

(Revised)

TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

DATE: March 18, 2025

FROM: 
Glen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 11(A)(16)

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 ____, majority plus one ____, 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) ____, 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)(16)
3-18-25

RESOLUTION NO. _____ R-307-25

RESOLUTION URGING THE FLORIDA LEGISLATURE TO ENACT LEGISLATION THAT WOULD PROPOSE AMENDMENTS TO THE FLORIDA CONSTITUTION AND AMEND FLORIDA STATUTES TO: (1) INCREASE THE AMOUNT OF TAX RELIEF PROVIDED FOR VETERANS, SENIOR CITIZENS, WIDOWS, WIDOWERS, BLIND PERSONS, AND PERSONS TOTALLY AND PERMANENTLY DISABLED; (2) INCREASE THE HOMESTEAD ASSESSMENT DIFFERENCE HOMEOWNERS CAN TRANSFER, OR PORT, FROM THEIR PREVIOUS HOMESTEAD PROPERTY TO A NEW HOMESTEAD PROPERTY; AND (3) REQUIRE THE INCREASED AMOUNTS TO BE ADJUSTED ANNUALLY BASED ON THE CONSUMER PRICE INDEX

WHEREAS, the homestead property tax exemption is a tax benefit that can save homeowners up to \$50,000.00 on the taxable value of their permanent residence, pursuant to section 196.031 of the Florida Statutes; and

WHEREAS, under section 193.155(1) of the Florida Statutes, the homestead property tax exemption includes an additional benefit which limits the annual increase of the assessed value to three percent or the Consumer Price Index (“CPI”); and

WHEREAS, this additional benefit is called the “Save Our Homes Cap” (“SOH Cap”), and over time may result in savings of thousands of dollars; and

WHEREAS, additionally, under section 193.155(8) of the Florida Statutes, property owners with the homestead exemption and an accumulated SOH Cap can apply to transfer (or “port”) the SOH Cap value (up to \$500,000.00) to a new homestead property; and

WHEREAS, this application is known as the “Transfer of Homestead Assessment Difference” or “Portability”; and

WHEREAS, Florida law provides for additional property tax exemptions to certain vulnerable taxpayers; and

WHEREAS, for example, Florida law provides additional property tax relief for residents who have served in the United States military, as well as their surviving spouses; and

WHEREAS, section 196.081 of the Florida Statutes currently provides a tax exemption from all ad valorem taxes on homesteaded property of an eligible veteran who was honorably discharged from the armed forces and who sustained a “service-connected total and permanent disability”; and

WHEREAS, the widow or widower of the eligible veteran whose death was the result of a service-connected disabling injury or who died while on duty can also benefit for this exemption; and

WHEREAS, however, section 196.24 of the Florida Statutes only provides up to a \$5,000.00 reduction in assessed value of a homesteaded property for veterans with a 10 percent or more service-connected disability; and

WHEREAS, Senator Kristen Arrington (D – Kissimmee) introduced Senate Bill (“SB”) 218 for consideration during the 2025 legislative session, which would amend section 196.24 of the Florida Statutes to increase the reduction in assessed value of a homesteaded property for veterans with a 10 percent or more service-connected disability from \$5,000.00 to \$10,000.00; and

WHEREAS, section 196.082 of the Florida Statutes provides each veteran who is age 65 or older and is partially or totally permanently disabled a discount from the amount of the ad valorem tax otherwise owned on homestead property that the veteran owns and resides in if: the disability was combat-related, the veteran was a resident of Florida at the time of entering the

military service of the United States, and the veteran was honorably discharged upon separation from military service; and

WHEREAS, additionally, section 196.075 of the Florida Statutes provides 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, Senate Joint Resolution (“SJR”) 326 by Senator Ana Maria Rodriguez (R – Doral), introduced for consideration during the 2025 legislative session, proposes an amendment to the Florida Constitution to prohibit the assessed value of a person’s homestead from exceeding its just value at the time the person turns 65 years old; and

WHEREAS, this protection would apply only for homestead exemptions granted to certain low-income seniors and the assessed value could be changed only if the person no longer qualifies for the exemption; and

WHEREAS, House Joint Resolution (“HJR”) 1025 is a similar joint resolution to SJR 326, also introduced for consideration for consideration during the 2025 legislative session, except that the constitutional amendment proposed by HJR 1025 would authorize the Legislature to prohibit the assessed value of the homestead property of certain low-income seniors from exceeding the assessed value—rather than the just value—of the homestead property in the year in which such senior turned 65 years old; and

WHEREAS, Senate Bill (“SB”) 1178 and House Bill (“HB”) 1027 are linked bills that would implement the constitutional amendment proposed by the joint resolutions; and

WHEREAS, section 196.202 of the Florida Statutes currently provides a tax exemption for property of every widow, widower, blind person, or totally and permanently disabled person who is a bona fide resident of this state to the value of \$5,000.00; and

WHEREAS, furthermore, pursuant to section 196.101 of the Florida Statutes, the homestead of certain totally and permanently disabled persons, such as a quadriplegic, is exempt from taxation; and

WHEREAS, SJR 748 by Senator Corey Simon (R – Quincy) and HJR 163 by Representative Allison Tant (D – Jefferson), introduced for consideration during the 2025 legislative session, are identical companion joint resolutions that propose an amendment to the Florida Constitution that would authorize the Legislature to provide, effective January 1, 2027, for the carryover of the additional homestead property tax exemption for quadriplegics to the quadriplegic’s surviving spouse if the spouse holds legal or beneficial title to the homestead and permanently resides thereon; and

WHEREAS, linked bills SB 750 by Senator Simon and HB 165 by Representative Tant are identical companion bills that would implement SJR 748 and HJR 163, respectively; and

WHEREAS, many veterans, senior citizens, widows, widowers, blind persons, and persons totally and permanently disabled face financial struggles from the loss of income and spousal support; and

WHEREAS, veterans, senior citizens, widows, widowers, blind, and totally and permanently disabled residents are some of our state’s most vulnerable taxpayers and therefore should receive meaningful property tax relief; and

WHEREAS, expanding these tax exemptions would provide additional needed financial relief to such needy persons; and

WHEREAS, constitutional amendments approved by the Florida voters would be necessary to provide any such additional needed tax relief; and

WHEREAS, the Florida Legislature has the authority to place such constitutional amendments on the statewide ballot to provide property additional tax relief to veterans, senior citizens, widows, widowers, blind, and totally and permanently disabled, and to increase the homestead assessment difference homeowners can transfer, or port, from their previous homestead property to a new homestead property,

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 propose amendments to the Florida Constitution and amend Florida Statutes, to increase the amount of tax relief provided for veterans, senior citizens, widows, widowers, blind persons, and persons totally and permanently disabled, and require the amounts to be adjusted annually based on the Consumer Price Index.

Section 2. Urges the Florida Legislature to enact legislation that would propose an amendment to the Florida Constitution and amend Florida Statutes to increase the homestead assessment difference homeowners can transfer, or port, from their previous homestead property to a new homestead property, and require the amount to be adjusted annually based on the Consumer Price Index.

Section 3. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker, and the Chair and remaining Members of the Miami-Dade County State Legislative Delegation.

Section 4. Directs the County's state lobbyists to advocate for the actions set forth in sections 1 and 2 above, and authorizes and directs the Office of Intergovernmental Affairs to amend the 2025 State Legislative Package to include this item.

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

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

The Chairperson thereupon declared this resolution duly passed and adopted this 18th day of March, 2025. 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.

RC

Ryan Carlin