

## **MEMORANDUM**

Agenda Item No. 11(A)(20)

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**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 create a total  
exemption from taxation for  
primary residences in Florida

Resolution No. R-310-25

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The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Vice Chairman Kionne L. McGhee.



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Geri Bonzon-Keenan  
County Attorney

GBK/jp

MDC001



**MEMORANDUM**  
(Revised)

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

**DATE:** March 18, 2025

**FROM:**   
Gen Bonzon-Keenan  
County Attorney

**SUBJECT:** Agenda Item No. 11(A)(20)

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)(20)  
3-18-25

RESOLUTION NO. \_\_\_\_\_ R-310-25

RESOLUTION URGING THE FLORIDA LEGISLATURE TO  
CREATE A TOTAL EXEMPTION FROM TAXATION FOR  
PRIMARY RESIDENCES IN FLORIDA

**WHEREAS**, the taxation of primary residences places a financial burden on homeowners, particularly those with limited or fixed incomes, such as retirees, veterans, and low-income families, who rely on their homes as a fundamental source of stability and security; and

**WHEREAS**, rapidly rising property values result in increasing property taxes on primary residences, making it difficult for homeowners to plan their finances and maintain ownership of their homes over time; and

**WHEREAS**, exempting primary residences from property taxation would promote economic fairness by alleviating a regressive tax that disproportionately affects working-class and middle-class families, and those living on a fixed income; and

**WHEREAS**, exempting primary residences from property taxation would also protect our veterans—those brave men and women who risked everything to defend our nation, and whom, after their service return home to face the battle of paying exorbitant property taxes to keep the roof over their heads; and

**WHEREAS**, exempting these taxes would prevent the cruel irony of the government seizing the homes of veterans, the elderly, and other marginalized communities for non-payment of property taxes, after receiving the loyal service of these citizens who have given so much to this nation; and

**WHEREAS**, the revenue generated from property taxes on primary residences could be offset through alternative funding mechanisms, such as taxes on secondary properties, luxury estates, or commercial real estate, or sales or use taxes, ensuring that essential public services remain adequately funded; and

**WHEREAS**, removing property taxes on primary residences would encourage homeownership, strengthen communities, and reduce the risk of displacement caused by escalating tax obligations, thereby fostering long-term societal benefits,

**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 create a total exemption from property taxes for primary residences in Florida.

**Section 2.** Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, the Florida Senate President, the Florida House Speaker, and the Members of the Miami-Dade County State Legislative Delegation.

**Section 3.** Directs the County's state lobbyists to advocate for the action described in section 1 above and authorizes and directs the Office of Intergovernmental Affairs to include this item in the 2025 State Legislative Package when it is presented to the Board.

The Prime Sponsor of the foregoing resolution is Vice Chairman Kionne L. McGhee. It was offered by Commissioner **Kionne L. McGhee**, 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	<b>aye</b>		
Kionne L. McGhee, Vice Chairman	<b>aye</b>		
Marleine Bastien	<b>aye</b>	Juan Carlos Bermudez	<b>absent</b>
Kevin Marino Cabrera	<b>absent</b>	Sen. René García	<b>absent</b>
Oliver G. Gilbert, III	<b>aye</b>	Roberto J. Gonzalez	<b>aye</b>
Keon Hardemon	<b>aye</b>	Danielle Cohen Higgins	<b>nay</b>
Eileen Higgins	<b>absent</b>	Raquel A. Regalado	<b>nay</b>
Micky Steinberg	<b>absent</b>		

The Chairperson thereupon declared this resolution duly passed and adopted this 18<sup>th</sup> 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.

Jorge Martinez-Esteve