

Office of Superintendent of Schools
Board Meeting of January 15, 2003

January 13, 2003

Office of School Board Attorney
Johnny Brown, Board Attorney

**SUBJECT: STATE LEGISLATIVE PROGRAM INITIATIVE - PROPOSALS FOR
TAX RELIEF FOR SENIOR CITIZENS**

COMMITTEE: LEGISLATIVE RELATIONS AND POLICY DEVELOPMENT

At the Board meeting of December 11, 2002, the School Board directed the Board Attorney to provide proposals for State legislative options to provide property tax relief for senior citizens that would apply to School District taxes.

The Board Attorney, administrative staff and the Board's outside tax counsel have conferred regarding alternatives available to the Board in connection with the initiative to allow relief from the Board's share of ad valorem taxes assessed on the principal residence of low income seniors. The consensus is that there are two options available to the Board. The first option is to amend the Florida Constitution to authorize school districts to provide low income seniors meeting requirements an additional exemption from ad valorem taxes on their present principal residence. Such an amendment must be voted on by a majority of the voters in a statewide referendum. The methods for getting an amendment to the Florida Constitution on the ballot are by a petition drive or by having the State Legislature adopt legislation to place a proposed constitutional amendment on the ballot.

The second option would be to have the State Legislature adopt legislation that would allow a school district to give a rebate to low income seniors. This could be accomplished by having the State Legislature amend Florida Statutes to provide enabling legislation that would grant each school district, at its option, the authority to pay a rebate to low income seniors. The rebate would be up to the amount of the School Board's portion of the ad valorem taxes assessed on the principal residence of low income seniors meeting requirements.

A memorandum discussing the available options in more detail has been provided to the Board under separate cover. This item provides the constitutionally viable options for effecting tax relief for seniors and is being presented in order that the Board may determine which, if any, of the options it may wish to pursue.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, authorize and direct the Superintendent of Schools, or his designee, and the School Board Attorney, to pursue initiatives on behalf of the School Board to effect tax relief for seniors as follows:

REPLACEMENT

C-4

- 1) Prepare the necessary Resolution urging the Florida Legislature to propose a constitutional amendment for an additional exemption to be applied against the School District's share of ad valorem taxes up to \$25,000 on the principal residence of low income seniors meeting the requirements set forth in Art. VII, Sec. 6(f) of the Florida Constitution; or
- 2) Include in the Board's 2003 State Legislative Program a proposal to have the State Legislature adopt legislation that would amend state statutes to enable a school district, at its option, to allow a rebate to low income seniors, meeting certain requirements as defined in state statutes.

JB:pr