

Frank J. Bolaños, Member

**SUBJECT: STATE LEGISLATIVE PROGRAM INITIATIVE – TAX RELIEF FOR SENIORS**

Property taxation provides local government funding in Florida, including local funding for school districts. Assessments are based on the value of property less the homestead exemption, if any. For seniors over age 65, further tax relief is available in the form of an additional \$25,000 homestead exemption for persons with income less than \$20,000, as well as property tax deferrals for amounts beyond 3 percent of income (the full amount may be deferred for seniors with incomes below \$10,000 or \$12,000, depending on age).

The senior homestead exemption does not apply to school district taxes, however, even though seniors have a relatively low impact on educational services. According to the Florida Department of Revenue, the homestead exemption for low-income seniors applies only to tax millage levied by counties or cities that enact the exemption, and does not apply to millage of school districts or other taxing authorities.

Tax relief for seniors should be extended to the tax millage levied by school districts, given that most seniors have no impact on youth services and little impact on adult services.

The School Board Attorney should be directed to provide the School Board with Constitutionally permissible legislative options, at the local and state level, that would enable school districts to provide relief to seniors over age 65, applying only to the individual's primary residence, either through senior tax exemptions, tax credits, or tax deferral. Items that would require legislative action by the State of Florida should be included in the 2003 State Legislative Program.

The Attorney's review of options should include the Resolution passed by the Miami-Dade County Commission on July 23, 2002, as introduced by Commissioner Rebeca Sosa, urging the Florida Legislature to propose a Constitutional amendment freezing the tax assessments on property of qualifying senior citizens receiving homestead exemption.

**ACTION PROPOSED BY  
MR. FRANK J. BOLAÑOS:**

That The School Board of Miami-Dade County, Florida, direct the School Board Attorney to provide local and state legislative options effecting tax relief for senior citizens for action by the School Board or inclusion in the 2003 State Legislative Program.