

seniors. For example, Section 6(d) of the Florida Constitution and State Statutes currently allow counties or municipalities to grant either or both of the following additional homestead tax exemptions:

- (1) An exemption not exceeding fifty thousand dollars to a person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age sixty-five, and whose household income, as defined by general law, does not exceed twenty thousand dollars; or
- (2) An exemption equal to the assessed value of the property to a person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars, 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 not less than twenty-five years, who has attained age sixty-five, and whose household income does not exceed the income limitation prescribed in paragraph (1).

Although Florida law currently permits counties and municipalities the option to choose whether to allow these exemptions, Florida law does not give school districts the option to determine whether they also want to grant one or both of these exemptions. Therefore, it would be sensible to give all local governments, including school districts, the option to provide these two additional homestead exemptions for its seniors.

This Board item requests the Superintendent of Schools to amend the MDCPS 2025 State Legislative Program to include, as a priority, the review of any legislation that provides property tax exemptions or limitations for senior citizens who are permanent Florida residents with established homestead properties. Additionally, the item seeks the Board's support in urging the state to allow school districts the option to provide property tax relief for fixed-income seniors, and requests staff to collaborate with the property appraiser's office to conduct an analysis of the potential financial impact.

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This item has been reviewed and approved by the Office of the General Counsel as to form and legal sufficiency.

**ACTION PROPOSED BY
MR. ROBERT J. ALONSO:**

That The School Board of Miami-Dade County, Florida, request that the Superintendent of Schools to:

- 1. Amend the MDCPS 2025 State Legislative Program to include, among its priorities, review the ability for a property tax limitation on qualified senior citizens who are permanent Florida residents and who own homestead property, including by:
 - a. Review current proposed bills SJR 326, SB 1178, HB 1027 and HJR 1025, which seek an amendment to section 1(d) of the Florida Constitution, and amendments to state statutes to grant a homestead assessment limitation for property taxes for qualifying persons aged 65 or older;
 - b. Supporting a proposal to allow school districts the option to choose to provide an additional homestead property tax exemption for seniors, age 65 and older, as currently permitted for counties and cities under §196.075; and
 - c. Exploring supporting additional methods to provide ad valorem tax relief for fixed-income seniors.
 - d. Request staff to work with property appraiser office to conduct a further analysis of possible financial impact where available;
- 2. Report back to the Board with recommendations and/or updates by the May 7, 2025, Fiscal and Governmental Relations Committee Meeting.

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