

Mr. Roberto J. Alonso, Board Member

SUBJECT: AMEND MIAMI-DADE COUNTY PUBLIC SCHOOLS' 2025 STATE LEGISLATIVE PROGRAM PRIORITIES TO INCLUDE SUPPORT FOR A PROPERTY TAX DISCOUNT FOR SENIOR CITIZENS IN FLORIDA AND URGE PROPERTY TAX RELIEF OPTIONS FOR FIXED-INCOME SENIORS

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENTAL RELATIONS

LINK TO STRATEGIC PLAN: INFORMED, ENGAGED, & EMPOWERED STAKEHOLDERS

Miami-Dade County is home to a large and diverse senior citizen population, many of whom have spent decades contributing to the growth and development of our community. However, because of fixed incomes and the increasing cost of living, these residents often face significant financial challenges. While senior citizens continue to contribute to the county's economy and the broader community, a portion of their property taxes is allocated to support the local school district—funds that are intended to benefit students currently enrolled in the education system.

Currently, the Florida Constitution and §196.075, Florida Statutes, give counties and cities throughout the state the option to adopt ordinances that provide two separate senior tax benefits for qualifying seniors 65 years or older; however, Florida law does not provide the option to relieve qualifying seniors from school district taxes. Seniors with homestead property need additional relief. Given their long-standing dedication and contributions to the community and the growing financial strain many seniors experience, it is essential that we explore avenues to provide them with much-needed financial relief.

Several bills have been filed in the Florida Legislature this year to provide additional relief to qualifying homestead seniors. Senate Joint Resolution (SJR) 326, Senate Bill (SB) 1178, House Bill (HB) 1027, and House Joint Resolution (HJR) 1025 have all been filed to amend section 1(d) of the Florida Constitution and to amend state statutes to grant a homestead assessment limitation for all property taxes, including those for school district levy purposes, for qualifying persons aged 65 or older. Like the existing homestead limitations for seniors, these bills establish specific eligibility criteria for the homestead assessment limitation, create provisions regarding improper granting of this limitation, and outline the process for potential tax liens. This legislation would provide additional, much-needed tax relief for seniors. Those already receiving the homestead exemption under § 196.031 would be eligible to apply for and receive the homestead assessment limitation. Property owners who are 65 or older and have maintained legal or equitable title to their homestead will be able to freeze the assessed value of their property, including assessments for school district levy purposes.

Under these proposals, the assessed value of a qualifying senior's home will not increase beyond the value it had on January 1 immediately following the date the property owner qualifies for the limitation. Providing this limitation will relieve seniors, who in turn can continue living in South Florida and benefit the school district.

Aside from the current proposal that is under consideration by the Legislature, there have been other proposals in prior legislative sessions that have sought to provide additional property tax relief to 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.

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.