

2007-12

A RESOLUTION OF THE FLORIDA LEAGUE OF CITIES, INC , URGING FLORIDA CITIZENS TO CONSIDER THE CONSEQUENCES OF THE PROPOSED CONSTITUTIONAL AMENDMENT CONCERNING PROPERTY TAXES THAT WILL APPEAR ON THE JANUARY 29, 2008, BALLOT; OPPOSING SAID PROPOSAL FOR REASONS STATED HEREIN; SUPPORTING A CONSTITUTIONAL AMENDMENT PROHIBITING UNFUNDED STATE MANDATES IN ORDER TO REDUCE PROPERTY TAXES; SUPPORTING A PROHIBITION ON THE STATE'S PRACTICE OF REQUIRING LOCAL SCHOOL BOARDS TO INCREASE PROPERTY TAXES; AND URGING THE FLORIDA TAXATION AND BUDGET REFORM COMMISSION TO DEVELOP MEASURES CONSISTENT WITH THIS RESOLUTION

WHEREAS, the Florida League of Cities, Inc , supports property tax reform because the current property tax structure created by the state and imposed on cities is unfair and unsustainable in that certain property tax payers are forced to assume tax burdens that, in fairness, should be borne by the owners of all types of properties, and similarly situated homeowners are treated differently for purposes of ad valorem taxation;

WHEREAS, the Florida League of Cities, Inc , supports a tax structure that is fair and equitable for all property owners, is competitively neutral and allows cities the flexibility to provide adequate services to their citizens;

WHEREAS, the state continues to force cities to raise property taxes to fund state initiatives rather than at the expense of services to their citizens; that is, the state continues to place "unfunded state mandates" on cities;

WHEREAS, the state continues to shift its constitutional responsibility to adequately fund public education by forcing school boards to increase their "required local effort"; that is, the state continues to force school boards to raise property taxes as a condition to the receipt of state revenues;

WHEREAS, the state has proposed an amendment to Florida's constitution that increases the homestead exemption, permits the portability of Save Our Homes, provides a \$25,000 exemption from the tangible personal property tax and places a 10% per year assessment limitation on non-homestead properties;

WHEREAS, said proposal compounds the disparities and inequities imbedded in the current property tax structure and in current appraised values and ignores the dramatic influence "unfunded state mandates" and the state's shifting of its educational funding responsibility have had on property tax increases; and

WHEREAS, the fiscal impact of the amendment is unknown, and thus the proposal fails to adequately inform citizens of its impact on their essential services, including education and public safety.

NOW, THEREFORE, BE IT RESOLVED BY THE FLORIDA LEAGUE OF CITIES, INC.:

Section 1. The Florida League of Cities, Inc , urges Florida's citizens to consider the proposed amendment will compound existing disparities and inequities for Florida's property tax payers and fails to resolve the disparities and inequities in appraised values

Section 2 The Florida League of Cities, Inc , urges Florida's citizens to consider the fact the proposed amendment ignores the dramatic influence unfunded state mandates and the state's shifting of its educational funding responsibility have had on property tax increases.

Section 3. The Florida League of Cities, Inc , urges Florida's citizens to consider the impact of a proposed amendment to the constitution for which the fiscal consequences are unknown.

Section 4 The Florida League of Cities, Inc , opposes the proposal scheduled to appear on the January 29, 2008 ballot because it fails to resolve the disparities and inequities embedded in the existing property tax structure and in current appraised values and fails to address unfunded state mandates and the state's practice of requiring local school boards to increase school property taxes

Section 5. The Florida League of Cities, Inc , supports an amendment to the state constitution that prohibits "unfunded state mandates" and requires the savings derived therefrom to be used to reduce property taxes

Section 6 The Florida League of Cities, Inc , supports a prohibition on the state's existing practice of requiring local school boards to increase school property taxes to fulfill the state's constitutional obligation to adequately fund public education

Section 7 The Florida League of Cities, Inc , urges the Florida Taxation and Budget Reform Commission to develop meaningful and comprehensive tax reform measures that are consistent with this Resolution.

PASSED AND ADOPTED by the Florida League of Cities, Inc , at the League's Legislative Conference, at the Hyatt Regency Orlando International Airport Hotel, Orlando, Florida, this __th Day of November 2007.

Frank C Ortis, President
Florida League of Cities, Inc
Mayor, City of Pembroke Pines

ATTEST: _____
Michael Sittig, Executive Director
Florida League of Cities, Inc