



Legislation Details (With Text)

**File #:** 18-692      **Version:** 1      **Name:**

**Type:** Resolution      **Status:** Passed

**File created:** 10/9/2018      **In control:** City Commission

**On agenda:** 10/16/2018      **Final action:** 10/16/2018

**Title:** RESOLUTION NO. 129-18: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, CONCERNING AMENDMENT 1 TO THE FLORIDA CONSTITUTION, WHICH, IF ADOPTED, WOULD CREATE ADDITIONAL INEQUITIES IN FLORIDA'S TAX SYSTEM BY GRANTING CERTAIN TAX BREAKS TO SOME TAXPAYERS AT THE EXPENSE OF OTHER TAXPAYERS; PROVIDING FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

**Sponsors:** City Attorney Department

**Indexes:**

**Code sections:**

**Attachments:** 1. Agenda Cover Report, 2. Res 129-18 re homestead tax

Date	Ver.	Action By	Action	Result
10/16/2018	1	City Commission	approved	

**TO:** Mayor and Commissioners  
**FROM:** R. Max Lohman, City Attorney  
**DATE:** October 16, 2018

RESOLUTION NO. 129-18: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, CONCERNING AMENDMENT 1 TO THE FLORIDA CONSTITUTION, WHICH, IF ADOPTED, WOULD CREATE ADDITIONAL INEQUITIES IN FLORIDA'S TAX SYSTEM BY GRANTING CERTAIN TAX BREAKS TO SOME TAXPAYERS AT THE EXPENSE OF OTHER TAXPAYERS; PROVIDING FOR AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

**Recommended Action:**

Motion to approve Resolution No. 129-18.

**Background:**

Voters in Florida will be presented constitutional amendments on the November 6, 2018, ballot, one of which will raise the homestead property tax exemption by \$25,000 for some property owners, but not all. The amendment, if passed, would reduce the funds necessary for local governments, such as the City of Delray Beach, to operate. This could result in local governments increasing taxes on all residents based upon a tax exemption enjoyed by only some residents. Resolution 129-18 encourages the City's residents to consider these factors when voting on the November 6, 2018, ballot and formalizes the City's opposition to the amendment, due to its uneven impact on the City's residents.

**City Attorney Review:**

Approved as to legal sufficiency and form.

**Timing of Request:**

N/A