


Memorandum



Date: March 11, 2025

To: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

From: Daniella Levine Cava
Mayor 

Subject: Impacts of Proposed Legislation in the Current State Legislative Session

As the Florida Legislative Session begins this week, I want to bring your attention to several legislative proposals that my administration is actively tracking to assess the potential effects on our county operations. These proposed measures, addressing property taxes, sovereign immunity, millage rates, special assessments, and transit, have the potential to severely impact Miami-Dade County's financial health and our ability to provide public safety and other essential services to residents.

We recognize the critical importance of addressing affordability concerns for Florida families. We are committed to building an even more effective, efficient County government that safeguards taxpayer dollars to deliver on core programs to make Miami-Dade more affordable, secure and resilient. In Miami-Dade we cut taxes to historically low rates for two years in a row – bringing the millage rate to the lowest in decades – and kept a flat millage last year, while balancing our budget. And we did all this while investing in public safety every year of my administration to make our county one of the safest communities in the nation.

Some of the current state legislative proposals being considered would jeopardize our ability to fund essential services that are the core function of local government. The cumulative effect of these bills would result in drastic revenue losses, directly affecting essential services including public safety, infrastructure maintenance, human services, and others. Additional proposals jeopardize vital funding for public transit, as we continue working to better connect our growing community.

Several proposed bills could lead to significant revenue shortfalls, including:

Bill	Bill Summary	Fiscal Impact
HJR 357 / HB 359	Creates a \$100K property tax exemption from the assessed value of all real property	\$667M loss in property tax revenue total across all four taxing jurisdictions (\$416 million Countywide, \$72 million UMMA, \$156 million Fire, and \$23 million Library)
SJR 1016 / SB 1018	Increases the homestead exemption from \$25K to \$75K of assessed valuation for all levies	\$168M loss in ad valorem revenues total across all four taxing jurisdictions (\$101 million Countywide, \$21 million UMMA, \$41 million Fire, and \$5 million Library)
SB 852	Calls for a study on the elimination of property taxes	Over \$3B loss in property tax revenue total across all four taxing jurisdictions

SB 996 / HB 787	Modifies rolled-back rate and maximum millage rate calculations	Over \$3.8B loss in Countywide ad valorem revenues over 5 years
SB 1570 / HB 301	Increases sovereign immunity caps and allows county to settle above the cap	\$21-31M recurring fiscal impact
HB 771	Eliminates the County's ability to levy special assessments	\$270M impact to Parks Special Taxing District and Solid Waste Non-Ad Valorem assessment
N/A	State funding cuts to the South Florida Regional Transportation Authority / Tri-Rail	\$30M impact

Property taxes fund vital services including law enforcement and fire rescue among others. If enacted, the removal of property taxes alone could eliminate over 81% of our Countywide tax revenue, 35% of UMSA tax revenue, 81% of Fire District revenue, and 98% of Library revenue, forcing equivalent reductions in county services. Eliminating this tax would force us to make extremely drastic public safety cuts that would directly endanger the health and wellbeing of our community.

We recognize that too many families are struggling, which is why in Miami-Dade we continue to invest in programs to put money back in our residents' pockets. We have implemented measures to support homeowners and businesses, including property tax relief and homeownership assistance programs. The Save Our Homes Cap currently limits annual increases in assessed property value for Homestead Exemption properties, ensuring affordability protections for residents. This year, we are continuing to leverage innovation and streamline our operations through our WISE305 agenda to ensure we are better leveraging every taxpayer dollar spent and create maximum efficiency for residents.

Miami-Dade County remains committed to collaborating with our state partners on solutions that balance affordability with maintaining core public services. I urge you to engage with our legislative delegation and advocate for policies that safeguard our county's continued fiscal sustainability and the essential functions of local government, including protecting public safety and maintaining vital infrastructure.

Together, we can collectively navigate these potential challenges and continue to build a stronger County government and community. Thank you for your continued leadership and dedication to Miami-Dade County.

cc:

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