

RESOLUTION 13-02

A RESOLUTION OF THE TOWN OF ST. LEO CONCERNING AMENDMENT 4 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.

WHEREAS, a proposed constitutional amendment sponsored by the Florida Legislature will be placed on the General election ballot as "Amendment 4"; and

WHEREAS, this proposed constitutional change reduces the current assessment limitation on non-homestead real property from 10 percent to 5 percent; and

WHEREAS, the proposed amendment grants first-time homesteaders an additional homestead exemption equal to percent of the just value of the property up to the county median home value; and

WHEREAS, the proposed amendment creates a provision that allows the legislature by general law to prohibit increases in the assessed value of homestead property if the just value of the property decreases; and

WHEREAS, Amendment 4 creates inequities for non-homestead properties by allowing identical properties to be taxed differently, and Amendment 4 extends the sunset provision already in the Florida Constitution from 2019 to 2023, which allows these inequities to be in place longer; and

WHEREAS, Amendment 4 shifts the tax burden to new and growing businesses, creating an unfair disadvantage for new businesses that would have to pay higher property taxes than their more established counterparts; and

WHEREAS, the non-homestead assessment cap reduction and the first-time homesteader provision apply to city and county taxes and not to school property taxes; and

WHEREAS, over the last few years, several property tax initiatives, including additional homestead exemptions, Save Our Homes portability and statutory millage caps, have also contributed to the unequal treatment of Florida's taxpayers.

WHEREAS, there are estimates of the total tax impact of Amendment 4 of \$1.6 billion cumulatively over a four-year period beginning in 2013-2014, with approximately \$447 million borne by cities;

NOW THEREFORE, BE IT RESOLVED BY THE TOWN OF ST. LEO:

Section 1. That the Town of St. Leo will evaluate the impact Amendment 4 may have on property taxes

Section 2. That the Town of St. Leo urges its residents to carefully consider the potential adverse consequences of Amendment 4 before voting in the November 2012 general election.

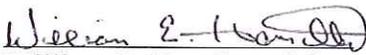
Section 3. That a copy of this resolution be provided to the Florida League of Cities, Inc. and other interested parties.

PASSED AND ADOPTED by the Town of St. Leo, Florida, this 8th day of October 2012.

ATTEST

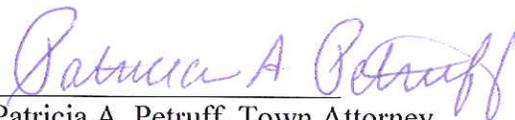


Joan Miller, Town Clerk



William E. Hamilton, Mayor

Approved as to legal form and content



Patricia A. Petruff, Town Attorney

From:  Administrative Assistant
Subject: St. Leo Amendment 4 Resolution
To:  jthomas@flcities.com

Tuesday, October 09, 2012 12:00:26 PM 

Attachments:  RES 13-02 Concerning Amendment 4.pdf

404K

Mr. Thomas,

Attached is St. Leo's approved Resolution concerning Amendment 4.

Thank you,
Andrea Calvert
Assistant Town Clerk
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