



BOARD OF COUNTY COMMISSIONERS

County Attorney's Office
2725 Judge Fran Jamieson Way
Building C, Room 308
Viera, Florida 32940

Inter-Office Memo

TO: Frank B. Abbate, County Manager

THRU: Morris Richardson, County Attorney 

FROM: Alex Essee, Deputy County Attorney 

SUBJ: Citizen Efficiency and Effectiveness Recommendation #2024048

DATE: 04/01/2024

Citizen Efficiency and Effectiveness Recommendation (CEER) #2024048 was received by the County from Ms. Sandra Sullivan.

Citizen Statement:

Commissioner Goodson said, "If you know anything about Tallahassee, they mandate stuff down here that smells." "Call every representative and get on their butt and ride them like a horse... you should have a voice." "This is going to be an issue." "We better get prepared for a fight." The fiscal impact SB102 has not been evaluated but will be very substantive. Giving developers discounts (75%) for middle american rental housing will result in a tax increase on the real middle america living the American dream of owning their own home - because someone has to pay for fire, police, services and infrastructure. Compounded with skyrocketing insurance, the result will be more middle Americas having to sell their homes because they can't afford them. #Agenda2030 Is the Live Local Law is Unconstitutional? It is suggested that it is based on the Legal Comments in HB1339? (bill without the Mandate). State Constitution section <http://www.leg.state.fl.us/statutes/index.cfm?submenu=3#A8S01> HB1339, a bill like SB102 without the mandate, taking about why there is no MANDATE! Because Florida Constitution is supposed to provide for LOCAL RULE.

<https://flsenate.gov/Session/Bill/2020/1339/Analyses/h1339z1.COM.PDF>

Here an explanation of home rule, like the Comprehensive Plan for ZONING etc furthering the concern of SB102 being unconstitutional under the State Constitution

[/https://cocoabeach.granicus.com/MetaViewer.php?view_id=4&clip_id=3149&meta_id=169246#:~:text=In%20Florida%2C%20a%20city%20is%20recognized%20with%20certain%20rights%20and,the%20state%20and%20f](https://cocoabeach.granicus.com/MetaViewer.php?view_id=4&clip_id=3149&meta_id=169246#:~:text=In%20Florida%2C%20a%20city%20is%20recognized%20with%20certain%20rights%20and,the%20state%20and%20f)

ederal%20law. Please see p 29, section 9 and 10 on local taxes. Does 9 say that local municipalities (County) can levy ad valorem taxes and 10 it says that the state can't give reprieve of those taxes to corporations/private entities. So doesn't SB102 contradict that by giving developers a pass on ad valorem taxes? And if so, is this grounds for a class action lawsuit especially if cities like Pasco, Doral, etc join together with us, because how is a city expected to provide services without being able to collect taxes? <https://files.floridados.gov/media/693801/florida-constitution.pdf> Has the County and property appriaser done a fiscal impact of SB102 over the next 30 years? Also, Section 18 "Laws Requiring counties or municipalities ..," — Does SB102 result in added housing being built and therefore the Cities/County will need to provide added infrastructure, and doesn't have a way to raise the funds (since Sb102 reduces/eliminates ad valorem tax), this section says "no municipality will be bound by the law." P 32,2b. Gives municipalities home rule powers. Therefore, it would therefore seems that SB102 violates the State Constitution.

Citizen Recommendation:

1. Do a fiscal impact statement for SB102 for next 30 years.
2. Brevard consider to join Pasco County to sue the State for the unconstitutional over-reach of Florida State Constitution. We have to push from the local level on Government over-reach just as we did on Vaccine Mandates from the federal government. https://www.suncoastnews.com/news/pasco/pasco-to-sue-apartment-developers-seeking-to-build-under-live-local-act/article_dc04de4a-95f7-11ee-bf51-93934d06dfaa.html?fbclid=IwAR2oR7gEpMwQd8r0UbFxzTroUQM_Mrp0SCCwXJzFfkxg5bo0cqm6Vw-jKmU The results are that it will safeguard working middle class America being able to afford their owns by preventing property tax increases because someone has to pay for the free ride for the "missing middle" rental housing 75% discount on property tax. SB102 is the biggest threat to Brevard - of any of the issues I have presented to Speakup Brevard.

Staff Analysis:

Citizen Recommendation: Fiscal Impact Statement for SB102 (2023) for next 30 years

Senate Bill 102 (2023), the Live Local Act, was drafted to allow for certain affordable housing projects to be entitled to potentially full or partial ad valorem tax exemptions depending on the type of project being developed. For example, pursuant to the updated language in Section 196.1978(3), Florida Statutes, a qualified property may be entitled to an ad valorem property tax exemption of 75 percent or 100 percent depending on the project. To be eligible for these

exemptions, the property owner needs to satisfy certain criteria and submit the necessary paperwork to the property appraiser. The statute ultimately will allow certain projects to be exempt from ad valorem property tax when they otherwise would not have been.

While the specific financial impacts to counties were not specifically identified by the Florida Legislature, a general statement was made in the Staff Analysis for the Live Local Act that provided, in pertinent part, as follows: “[l]ocal governments may incur expenditures and lost revenues in implementing [the Live Local Act] with regards to . . . administering new ad valorem tax exemptions. . . .”

A fiscal impact statement of the Live Local Act would be of limited benefit to County operations. The Live Local Act, as it relates to land use matters, is a mandate that the County is bound by law to adhere to, regardless of its fiscal impact. Additionally, any fiscal analysis would involve broad speculation.

Citizen Recommendation: Join Pasco County’s Suit against the State to Determine the Constitutionality of SB102 (2023)

At the time of this writing, Pasco County has not filed suit against the State regarding the Live Local Act. The recommendation to join Pasco County in its lawsuit against the State should be rejected. After conferring with the Pasco County Attorney’s Office, Pasco County is not presently in the process of suing the State of Florida over the constitutionality of the Live Local Act. While the County can continue to monitor legal challenges to the Live Local Act, Pasco County has not initiated a case for the County to join.

Staff Recommended Action:

It is recommended that the Board of County Commissioners reject CEER #2024048.

Recommendation Details

Contact Information

Full Name: Sandra I Sullivan

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Mailing Address: 165 Dorset Lane
South Patrick Shores fl 32937

Alt Email Address: sandra@sandrasullivan.com

Phone Number 954-224-8624

Group/Organization WAVESaction

Recommendation Information

Recommendation Title: SB102 Violation of State Constitution for Local Rule

Areas Affected: Budget

Department: COUNTY ATTORNEY

Commissioner Goodson said, "If you know anything about Tallahassee, they mandate stuff down here that smells." "Call every representative and get on their butt and ride them like a horse... you should have a voice." "This is going to be an issue." "We better get prepared for a fight."

**Problem
Description:**

The fiscal impact SB102 has not been evaluated but will be very substantive. Giving developers discounts (75%) for middle american rental housing will result in a tax increase on the real middle america living the American dream of owning their own home - because someone has to pay for fire, police, services and infrastructure. Compounded with skyrocketing insurance, the result will be more middle Americas having to sell their homes because they can't afford them. #Agenda2030

Is the Live Local Law is Unconstitutional? It is suggested that it is based on the Legal Comments in HB1339? (bill without the Mandate).

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P 32.2b. Gives municipalities home rule powers.

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Recommendations:

1. Do a fiscal impact statement for SB102 for next 30 years.
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The results are that it will safeguard working middle class America being able to afford their owns by preventing property tax increases because someone has to pay for the free ride for the "missing middle" rental housing 75% discount on property tax.

SB102 is the biggest threat to Brevard - of any of the issues I have presented to Speakup Brevard.

**Recommendation
Description**

Attachments

There are no attachments for this recommendation.

Administrative Action

Evaluation

Recommendation Timeline

User	Status	Date	Remarks
CEER WebUser	Citizen Submitted	Dec 30, 2023	
Karen Conde	Department Assigned	Jan 3, 2024	PLANNING AND DEVELOPMENT DEPARTMENT Assigned

Awaiting action from department director

2024048 - Links Contained Within Citizen CEER Submission

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