

CONFIDENTIAL

BOARD OF COUNTY COMMISSIONERS

INTER-OFFICE MEMORANDUM

To: Tony Grippa, Chairman

From: Herbert W.A. Thiele, Esq. 
County Attorney

Date: October 8, 2003

Subject: Waiver of Property Taxes for Active Military Personnel Overseas

This memorandum is in response to your memorandum expressing an interest in waiving property taxes in Leon county for all County residents who have been called up for overseas military duty. We have looked into the issue and must inform you that such a program by Leon County would be contrary to the Florida Constitution, which requires that all property be subject to ad valorem taxation, unless immune (such as state-owned property) or wholly or partially exempt as set forth therein. The Florida Constitution provides for exemptions based upon classifications or use of property, such as agricultural, historical and homestead property. Interpretations of the Constitution clearly limit the Legislature's ability to broaden or narrow exemptions, or require additional criteria in order to claim exemptions. While the stated goals of such an exemption program are laudable, Leon County does not have the authority to adopt such legislation. Even the Florida Legislature may adopt such a legislative program only with a corresponding Constitutional Amendment approved by the Florida electorate.

As we discussed last week, if the Board found a great public purpose, the Board may be able to pay the ad valorem taxes of such persons, accomplishing the same goal. To overcome an allegation that such a program violated the Constitutional prohibition against pledging or lending the public credit, the County would need facts and findings of a great public benefit of such a program, even if an incidental private benefit accrues.

Please contact the County Attorney's Office if you need additional information on this issue.

HWAT:SHS:sl

cc: Parvez Alam, County Manager
Vince Long, Assistant County Manager
Alan Rosenzweig, Director of the Office of Management and Budget