

Sponsored by: Worthington

**CITY OF MARATHON, FLORIDA  
RESOLUTION 2008-164**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARATHON, FLORIDA, SUPPORTING CONSTITUTIONAL AMENDMENT SIX, WHICH WOULD ADD A NEW SECTION TO THE STATE CONSTITUTION CONCERNING ASSESSMENT OF WORKING WATERFRONT PROPERTY BASED UPON CURRENT USE AND NOT POTENTIAL USE SO AS TO HELP PRESERVE MARITIME BUSINESSES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, commercial properties are normally assessed for tax purposes on the basis of the property's potential use and not the actual use of the property; and

**WHEREAS**, this approach has created financial difficulties for maritime businesses located on waterfront property since the tax assessments of these properties do not reflect the actual values of the maritime businesses operating thereon; and

**WHEREAS**, the Florida Taxation and Budget Reform Commission ("the Commission") has adopted a resolution proposing an amendment to Section 4 of Article VII of the State Constitution and the creation of a new section in Article XII of the State Constitution to provide for the assessment of working waterfront property based upon current use; and

**WHEREAS**, the proposed new section in Article XII of the State Constitution will be submitted to the electors for approval or rejection at the next general election in November 2008; and

**WHEREAS**, the City of Marathon Near Shore Waters Committee (the "Committee") requests that our local government enact a resolution supporting Constitutional Amendment Six; and

**WHEREAS**, maritime activity and access to public waterfront in the Florida Keys has been reduced as marinas and related maritime operations cannot afford to resist offers to convert the waterfront land into private non-maritime related buildings and this amendment would require those properties to be taxed based on their current use rather than their "highest and best" use; and

**WHEREAS**, the City Council of the City of Marathon, Florida wishes to support the Committee's request.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARATHON, FLORIDA, THAT:**


**Section 1.** The above recitals are true and correct and incorporated herein.

**Section 2.** The City Council hereby declares its support of Constitutional Amendment Six, which would add a new section to the State Constitution concerning assessment of working waterfront property based upon current use and not potential use so as to help preserve maritime businesses.

**Section 3.** This resolution shall take effect immediately upon its adoption.

**PASSED AND APPROVED** by the City Council of the City of Marathon, Florida, this 28th day of October, 2008.

**THE CITY OF MARATHON, FLORIDA**

  
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Edward P. Worthington, Mayor

AYES: Bull, Tempest, Vasil, Worthington  
NOES: None  
ABSENT: Cinque  
ABSTAIN: None

**ATTEST:**

  
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Diane Clavier  
City Clerk

(City Seal)

**APPROVED AS TO FORM AND LEGALITY FOR THE USE AND RELIANCE OF THE CITY OF MARATHON, FLORIDA ONLY:**

  
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Jimmy Morales, City Attorney