

ORDINANCE NO. 190-10-146

AN ORDINANCE AMENDING THE CODE OF ORDINANCES CHAPTER 19, TAXATION AND FINANCE, ARTICLE III, AD VALOREM, AMENDING SECTION 19-46, CREATING AN ADDITIONAL SENIORS HOMESTEAD EXEMPTION; PROVIDING FOR AN ADDITIONAL \$25,000.00 EXEMPTION FOR PERSONS SIXTY-FIVE YEARS AND OLDER IF CERTAIN REQUIREMENTS ARE MET; PROVIDING TERMS AND CONDITIONS; PROVIDING FOR AN EFFECTIVE DATE (REQUESTED BY MAYOR KEN THURSTON)

WHEREAS, the City Commission of the City of Lauderhill previously passed and adopted Ordinance 060-01-101 which provided for an additional Homestead Exemption in the amount of \$25,000 for persons 65 years and older if certain requirements were met which is to take effect commencing Fiscal Year September 2007; and

WHEREAS, Florida voters previously passed a Constitutional Amendment in 2006 which gave the cities the local option to increase the current Senior's Additional Exemption from \$25,000 to any amount up to a total of \$50,000 for qualified seniors on fixed incomes; and

WHEREAS, in 2007, the City Commission of the City of Lauderhill passed and adopted Ordinance No. 070-02-109 to allow for the increased senior homestead exemption up to \$50,000 for certain qualified seniors on fixed incomes; and

WHEREAS, Florida Statutes, Section 196.075 and the Florida Constitution, Article VII, Section 6(d) also authorize an *additional* seniors homestead tax exemption if the local government chooses to pass an ordinance adopting it for certain seniors who are 65 years or older, who meet the adjusted household income limitation, who have maintained permanent residence at the property for at least 25 years *and* for which the property that the owner has title has a just value less than \$250,000 as determined in the first tax year that the owner applies and is eligible for the exemption; and

WHEREAS, the City Commission of the City of Lauderhill wishes to adopt an Ordinance to authorize the additional senior homestead exemption subject to all of the requirements necessary to be met;

NOW, THEREFORE, BE IT ORDAINED BY THE COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA:

Section 1. That the City of Lauderhill Code of Ordinances Chapter 19, Taxation and Finance, Article III, Ad Valorem, Section 19-46, Additional Homestead Exemption, is hereby created to read as follows:

Sec. 19-46. Additional Homestead Exemption(s).

(a) For persons 65 and older:

(1.) Pursuant to the authority contained in Florida Statutes, Section 196.075 (2)(a), there is hereby adopted to be an additional homestead exemption of fifty-thousand dollars (\$50,000.00) for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age sixty-five (65), and whose household income does not exceed twenty thousand dollars (\$20,000.00). The household income limit shall be adjusted annually in accordance with Florida Statutes, Section 196.075(3), as may be amended from time to time; and

(2.) Pursuant to the authority contained in Florida Statutes, Section 196.075 (2)(b), there is hereby adopted to be an additional homestead exemption in the amount of twenty-five thousand dollars (\$25,000.00) for an owner who has title to real property with a just value less than \$250,000, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for at least 25 years, who has attained the age of 65, and who household income does not exceed the income limitation set forth by the Broward County Property Appraiser's Office.

(b) ~~This~~ These additional exemption(s) ~~applies~~ apply only to ad valorem property taxes levied by the City of Lauderhill.

(c) Any taxpayer claiming the exemption annually must submit to the Broward County Property Appraiser's Office, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue, together with the necessary supporting documentation as may be required by the Department of Revenue and Florida law.

(d) The City Clerk is hereby directed to deliver a copy of this Ordinance to the Broward County Property Appraiser's office no later than December 1, ~~2007.~~ 2019. If this Ordinance is ever repealed, the City Clerk shall notify the Broward County Property Appraiser's office no later than December 1

of the year prior to the year the exemption expires.

e) Taxpayers seeking to claim the additional homestead exemption must first be entitled to the homestead exemption set forth in Florida Statutes, Sections 196.131 and 196.161.

f) If the title to the homestead property is held jointly with a right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the additional homestead exemption.

g) For purposes of this section, the words "household income" shall have the meaning set forth in Florida Statutes, Section 196.075(1)(b).

** Note that deletions are stricken thru and additions are underlined. This ordinance requires a super majority vote, per Florida Statutes, Section 196.075(4)(a).

Section 2. All ordinances or parts of ordinances, all resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed as to the extent of such conflict.

Section 3. This ordinance shall take effect immediately upon its passage and adoption, with the additional Senior's Homestead Exemption to take effect commencing Fiscal Year September 2020.

DATED this ____ day of _____, 2019.

PASSED on first reading this ____ day of _____, 2019.

PASSED AND ADOPTED on second reading this ____ day of _____, 2019.

PRESIDING OFFICER

ATTEST:

CITY CLERK

FIRST READING

SECOND READING

MOTION
SECOND

M. BATES
H. BERGER
R. CAMPBELL
D. GRANT
K. THURSTON

