

ORDINANCE NO. 2022-27

AN ORDINANCE ADOPTED BY THE CITY COUNCIL OF THE CITY OF GREENACRES, FLORIDA, ADOPTING CHAPTER 13 "TAXATION," ARTICLE IV "ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER," TO PROVIDE FOR AN ADDITIONAL \$5,000.00 HOMESTEAD EXEMPTION FOR QUALIFYING PERSONS 65 YEARS OF AGE AND OLDER; PROVIDING FOR SEVERABILITY, CONFLICTS, CODIFICATION, DIRECTIONS TO THE CLERK FOR DELIVERY, AND AN EFFECTIVE DATE.

WHEREAS, the City of Greenacres, Florida (the "City") is a duly constituted municipality having such power and authority conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, Section 6(d), Article VII of the Florida Constitution and Section 196.075, Florida Statutes, authorize local governments to adopt an ordinance to establish an additional homestead exemption for a person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65, and whose household income does not exceed an established maximum amount, currently set at \$32,561.00; and

WHEREAS, the City Council wishes to adopt an ordinance pursuant to Section 196.075, Florida Statutes, to provide qualifying persons who are 65 years and older an additional homestead exemption of \$5,000.00; and

WHEREAS, the City Council has considered the costs to the City and the benefits to the eligible property owners resulting from this additional homestead exemption by the City; and

WHEREAS, the City Council finds that this additional homestead exemption for qualifying persons 65 years and older serves a public purpose and is in the best interests of the public health, safety and/or welfare of the City.

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

SECTION 1. The foregoing recitals are hereby fully incorporated herein by reference as the legislative findings of the City Council of the City of Greenacres.

SECTION 2. The City of Greenacres Code of Ordinances is hereby amended by adding a new Article V “Additional homestead exemption for persons 65 and older” to Chapter 13 “Taxation,” and such new article shall read as follows:

ARTICLE V – ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER

Sec. 13-83– Purpose; applicability.

The purpose of this article is to provide an additional homestead exemption for persons 65 years of age and older in accordance with the requirements of F.S. § 196.075. This exemption applies only to taxes levied by the City, including dependent special districts and municipal service taxing units, if any. It is the intent of the City Council that this ordinance shall conform to the requirements of Section 196.075, Florida Statutes, as presently constituted and as may be amended from time to time.

Sec. 13-84. – Definitions.

The following words, terms, and phrases, when used in this article, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

Household means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

Household income means the adjusted gross income, as defined in section 62 of the United States Internal Revenue Code, of all members of a household.

Property appraiser means the Palm Beach County Property Appraiser.

Sec. 13-85. – Exemption.

- (a) Qualifications. Pursuant to F.S. § 196.075, an additional homestead exemption is hereby authorized for any person who:
- (1) Has the legal or equitable title to real estate;
 - (2) Maintains thereon the permanent residence of the owner;
 - (3) Is 65 years or older as of January 1; and
 - (4) Whose household income does not exceed \$32,561.00, as adjusted in subsection (e) below.
- (b) Exemption amount. The amount of the additional homestead exemption is \$5,000.00.
- (c) Annual adjustment of household income limitation. For purposes of determining household income, the \$32,561.00 household income limitation shall be calculated in accordance with F.S. § 196.075(3) and adjusted annually. The calculation of household income shall be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer-price-index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor.

Sec. 13-86. – Process to claim exemption.

- (a) Initial request. A taxpayer who wants to claim the additional exemption for the first time is required to submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of

Revenue.

(b) Annual request. The taxpayer claiming the exemption is required to submit annually to the property appraiser, not later than May 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue

(c) Supporting documentation. The initial and annual requests must also include any supporting documentation required by the Department of Revenue and property appraiser. The property appraiser may not grant the exemption if the required documentation requested is not provided.

Sec. 13-87. – Property held jointly with right of survivorship.

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

SECTION 3. Repeal Of Conflicting Ordinances. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 4. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

SECTION 5. Codification. The sections of the ordinance may be made a part of the City Code of Laws and ordinances and may be re-numbered or re-lettered to accomplish such, and the word “ordinance” may be changed to “section”, “division”, or any other appropriate word.

SECTION 6. Delivery Of Ordinance. The City Clerk is directed to deliver a copy of this ordinance to the Palm Beach County Property Appraiser no later than December 1, 2022, if possible.

SECTION 7. Effective Date

The provisions of this Ordinance shall become effective immediately upon adoption.

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Passed on the first reading this 15th day of August 2022.

PASSED AND ADOPTED on the second reading this 14th day of September, 2022.

Voted:

Joel Flores, Mayor

John Tharp, Deputy Mayor

Attest:

Voted:

Quintella Moorer, City Clerk

Peter Noble, Council Member, *District II*

Voted:

Judith Dugo, Council Member, *District III*

Voted:

Susy Diaz, Council Member, *District IV*

Voted:

Paula Bousquet, Council Member, *District V*

Approved as to Form and Legal Sufficiency:

Glen J. Torcivia, City Attorney