



ITEM SUMMARY

MEETING DATE: September 3, 2025

FROM: Tanya Earley, Office of the City Attorney

SUBJECT: Expansion of Senior Homestead Exemption

BACKGROUND

Section 6(d), Article VII of the Florida Constitution and Section 196.075, Florida Statutes, authorize local governments to establish an additional homestead exemption for persons who are age 65 and older, and whose household incomes do not exceed an established maximum amount, originally set at \$32,561.00 and currently set at \$37,694.00 after annual adjustments.

In 2022, Greenacres adopted Ordinance No. 2022-27, which provided qualifying persons who are 65 years and older an additional homestead exemption of \$5,000.00 per year.

At its regular meeting on August 4, 2025, the City Council discussed the potential increase of the \$5,000.00 exemption and directed staff to prepare an ordinance effectuating the same.

Ordinance 2025-20 updates the City Code to increase the amount of the exemption to \$25,000.00 per year for qualifying persons.

ANALYSIS

The proposed increase would align the City's exemption program with others in Palm Beach County, while providing additional relief to qualified persons in accordance with state law.

FINANCIAL INFORMATION

The proposed increase can be incorporated into the City's budget without negatively impacting City programs or services.

LEGAL

The Office of the City Attorney has reviewed the item and all supporting documents for legal sufficiency.

STAFF RECOMMENDATION

Staff recommends approval of Ordinance 2025-20.