

ORDINANCE NO. 2020-031

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF COCONUT CREEK, FLORIDA, AMENDING THE CITY'S CODE OF ORDINANCES, BY AMENDING CHAPTER 18, "TAXATION," ARTICLE V, "ADDITIONAL HOMESTEAD EXEMPTION," TO INCREASE THE ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN PERSONS SIXTY-FIVE (65) YEARS OF AGE AND OLDER FROM \$25,000 TO \$50,000 AND TO PROVIDE FOR AN ADDITIONAL HOMESTEAD EXEMPTION IN THE AMOUNT OF THE ASSESSED VALUE OF PROPERTY FOR CERTAIN PERSONS SIXTY-FIVE YEARS OF AGE AND OLDER WHO MEET CERTAIN RESIDENCY, INCOME AND OTHER STATUTORY REQUIREMENTS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 196.075, Florida Statutes, provides that a municipality may adopt an ordinance granting an additional homestead exemption as authorized by the Statute and submit the adopted ordinance to the Property Appraiser no later than December 1 of the year prior to the year the exemption will take effect; and

WHEREAS, Section 196.075, Florida Statutes, provides for an additional homestead exemption of up to \$50,000 for certain persons sixty-five (65) years of age and older who meet specific statutory requirements; and

WHEREAS, Section 18-80 of the City Code of Ordinances currently provides for an additional \$25,000 homestead exemption for certain persons sixty-five (65) years of age and older who meet specific statutory requirements; and

WHEREAS, Section 196.075, Florida Statutes, also provides for an additional homestead exemption in the amount of the assessed value of property for certain persons sixty-five (65) years of age and older who meet specific residency, income and other statutory requirements; and

WHEREAS, the City Commission of the City of Coconut Creek, Florida, has determined that it is in the best interest of the residents of Coconut Creek to increase the additional homestead exemption for certain persons sixty-five (65) years of age and older from \$25,000 to \$50,000 and to provide for an additional homestead exemption in the amount of the assessed value of property for certain persons sixty-five (65) years of age and older who meet specific residency, income and other statutory requirements.

NOW, THEREFORE, THE CITY COMMISSION OF THE CITY OF COCONUT CREEK HEREBY ORDAINS:

Section 1: Ratification. That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this ordinance.

Section 2: Amendment. That the Code of Ordinances of the City of Coconut Creek, Florida, shall be amended by amending Chapter 18, "Taxation," Article V, "Additional Homestead Exemption," to read and provide as follows:

Sec. 18-80.-Additional homestead exemption for person 65 years of age or older.

(a) Pursuant to the provisions of Section 196.075 of the Florida Statutes and Section 6(f)(d)(1), Article VII of the Florida Constitution, there is hereby created an additional homestead exemption of ~~Twenty-Five Thousand Dollars (\$25,000)~~ Fifty Thousand Dollars (\$50,000) from ad valorem taxes levied by the City of Coconut Creek for persons sixty-five (65) years of age or older who have the legal or equitable title to real property within the corporate limits of the City of Coconut Creek, who maintain said property as the permanent residence of the owner, and who meet the income guidelines and any other requirements as set forth in said Section 196.075 of the Florida Statutes.

(b) Pursuant to the provisions of Section 196.075 of the Florida Statutes and Section 6(d)(2), Article VII of the Florida Constitution, there is hereby created an additional homestead exemption equal to the amount of the assessed value of the property for persons aged sixty-five (65) years and older, who has the legal or equitable title to real estate 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 twenty-five (25) years, and whose household income meet the income guidelines and any other requirements as set forth in Section 196.075 of the Florida Statutes.

~~(b)~~ (c) Taxpayers claiming the additional homestead exemption set forth in subsection (a) above must annually submit to the property appraiser, not later than March 1, a

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sworn statement of household income on a form prescribed by the Department of Revenue, and supported by any supplemental information as may be required by the Department of Revenue and Florida law.

(e) (d) Taxpayers claiming the additional homestead exemption must first be entitled to the homestead exemption set forth in Section 196.031 of the Florida Statutes. Receipt of the additional homestead exemption provided for in this section shall be subjected to the provisions of Sections 196.131 and 196.161 of the Florida Statutes.

Section 3: Conflicts. That all ordinances or parts of ordinances, all City Code sections or parts of City Code sections, and all resolutions or parts of resolutions in conflict with this ordinance are hereby repealed to the extent of such conflict.

Section 4: Severability. That should any section or provision of this ordinance or any portion thereof, any paragraph, sentence, clause or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a whole or part hereof other than the part declared invalid.

Section 5: Codification. That the provisions of this ordinance shall be codified within the Code of Ordinances of the City of Coconut Creek, Florida, and any paragraph or section may be renumbered to conform with the Code of Ordinances.

Section 6: Effective Date. That this ordinance shall become effective upon its passage on second and final reading.

PASSED FIRST READING THIS 8TH DAY OF OCTOBER, 2020.

PASSED SECOND READING THIS 22ND DAY OF OCTOBER, 2020.

Louis Sarbone, Mayor

Attest:

Leslie Wallace May, City Clerk

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	<u>1st</u>	<u>2nd</u>
Sarbone	<u>Aye</u>	<u>Aye</u>
Rydell	<u>Aye</u>	<u>Aye</u>
Tooley	<u>Aye</u>	<u>Aye</u>
Belvedere	<u>Aye</u>	<u>Absent</u>
Welch	<u>Aye</u>	<u>Aye</u>

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