

TOWN OF LOXAHATCHEE GROVES

ORDINANCE NO. 2007 - 02

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, PROVIDING THAT AN ADDITIONAL HOMESTEAD EXEMPTION EQUAL TO FIFTY THOUSAND DOLLARS (\$50,000.00) FOR PERSONS SIXTY-FIVE (65) YEARS OF AGE AND OLDER SHALL BE AUTHORIZED TO TAXPAYERS, SATISFYING THE REQUIREMENTS AS SET FORTH IN SECTION 196.075, FLORIDA STATUTES, WHICH INCLUDES THOSE PERSONS WHOSE HOUSEHOLD INCOME DOES NOT EXCEED TWENTY THOUSAND DOLLARS [\$20,000.00] AS ADJUSTED BY THE CONSUMER PRICE INDEX AS AUTHORIZED BY FLORIDA STATUTE; PROVIDING THAT A TAXPAYER SEEKING THE ADDITIONAL HOMESTEAD EXEMPTION SHALL SUBMIT ON AN ANNUAL BASIS A SWORN STATEMENT TO THE PALM BEACH COUNTY PROPERTY APPRAISER'S OFFICE; PROVIDING FOR AN ANNUAL ADJUSTMENT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING FOR AN EFFECTIVE DATE SUBJECT TO THE ACCEPTANCE OF THE ORDINANCE BY THE PALM BEACH COUNTY PROPERTY APPRAISER'S OFFICE.

WHEREAS, the 1999 Legislature enacted Chapter 99-341, Laws of Florida which created section 196.075, Florida Statutes; and,

WHEREAS, Section 196.075, Florida Statutes, provides the requirements for an additional homestead exemption for persons sixty-five (65) years of age and older; and,

WHEREAS, the Florida Statutes provide that a municipality may adopt an ordinance granting an additional homestead exemption as authorized by the Statute and to submit the adopted ordinance to the Property Appraiser no later than June 1, 2007; and,

WHEREAS, the Florida Legislature has passed and the Governor has signed new legislation authorizing a senior homestead exemption equal to \$50,000; and

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WHEREAS, the additional homestead exemption shall apply to all taxes levied by the Town of Loxahatchee Groves, including, if any, dependent special districts and municipal service taxing units within the Town of Loxahatchee Groves; and

WHEREAS, the Town Council finds that it is in the best interest of the citizens of the Town of Loxahatchee Groves to provide for such additional homestead exemption;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, AS FOLLOWS:

Section 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Ordinance upon adoption hereof.

Section 2. The Code of Ordinances for the Town of Loxahatchee Groves, Florida, is hereby amended to read as follows:

Additional homestead exemption for persons 65 and older. Section 196.075, Florida Statutes, as amended from time to time, provides the requirements for additional homestead exemptions for persons 65 years of age and older.

(1) Definitions.

a. 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 or renting a portion of a dwelling, as defined in F.S. § 196.075(1), as amended from time to time.

b. Household income means the adjusted gross income, as defined in s. 62 of the United States Internal Revenue Code, of all members of the household, as defined in F.S. § 196.075 (1), as amended from time to time.

(2) General.

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a. Pursuant to and in accordance with F.S. § 196.075, the additional homestead exemption as set forth in this section shall apply only to taxes levied by the Town, including, if any, dependent special districts and municipal service taxing units.

b. Amount of additional homestead exemption. Any person, who meets the requirements set forth in (3) below, shall be eligible for an additional homestead exemption in an amount up to \$50,000.00. Such additional homestead exemption granted hereunder shall be equal to \$50,000.00 in accordance with F.S. § 196.075, Florida Statutes.

(3) Requirements to obtain additional homestead exemption.

Any person who has attained the age of 65 years will be entitled to an additional homestead exemption if:

a. The person has legal or equitable title to real estate; and

b. The person maintains thereon the permanent residence of the owner; and

c. The person's household income does not exceed \$20,000.00 as adjusted by the Consumer Price Index, as authorized by state statute; and

d. The taxpayer claiming the exemption submits annually to the Palm Beach County Property Appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue; and

e. In accordance with rules of the Florida Department of Revenue, the filing of the statement is supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), and any other documents which the Florida Department of Revenue, finds necessary, for each member of the household, is submitted by June 1. The taxpayer's statement shall attest to the accuracy of such copies; and

f. Property appraiser approval. The property appraiser may not grant the exemption without the required documentation.

(4) Household income. For purposes of (3)c above, and as provided by Florida Statutes, beginning January 1, 2001, the twenty thousand dollar (\$20,000.00) income limitation to qualify for the additional homestead exemption granted by this section shall be adjusted annually, on January 1,

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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 twelve-month period, relative to the United States as a whole, issued by the United States Department of Labor.

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

Section 3. It is the intention of the Town Council of the Town of Loxahatchee Groves that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the Town of Loxahatchee Groves, Florida, and that the Sections of this ordinance may be renumbered, re-lettered and the word "Ordinance" may be changed to "Section", "Article" or such other word or phrase in order to accomplish such intention.

Section 4. If any clause, section, or other part or application of this Ordinance shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part or application shall be considered as eliminated and so not affecting the remaining portions or applications remaining in full force and effect.

Section 5. All Ordinances or parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

Section 6. This Ordinance shall become effective upon its acceptance by the Office of the Palm Beach County Property Appraiser and as otherwise provided by law.

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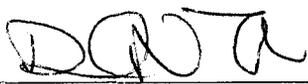
PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF LOXAHATCHEE GROVES, FLORIDA, ON FIRST READING, THIS 1ST DAY OF MAY, 2007.

PASSED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN LOXAHATCHEE GROVES, ON SECOND READING AND PUBLIC HEARING, THIS 15TH DAY OF MAY, 2007.



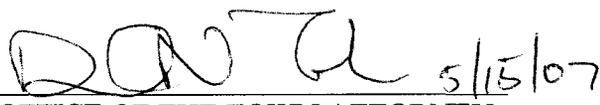
DAVID BROWNING, MAYOR

ATTEST:



NANCY HANDWERG, INTERIM TOWN CLERK

APPROVED AS TO FORM:



OFFICE OF THE TOWN ATTORNEY

DNT:dnt

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