

**ORDINANCE NO. 256**

**AN ORDINANCE AMENDING SECTION 62, TAXATION, OF THE CODE OF ORDINANCES, CITY OF PORT ST. JOE, FLORIDA, BY ESTABLISHING A NEW ARTICLE ENTITLED ARTICLE I. ADDITIONAL HOMESTEAD EXEMPTION FOR SENIOR CITIZENS, SECTIONS 62, 1-6 INCLUSIVE; BY PROVIDING AN ADDITION \$25,000.00 HOMESTEAD EXEMPTION TO QUALIFIED SENIOR CITIZENS; PROVIDING TERMS AND CONDITIONS OF ENTITLEMENT; PROVIDING FOR SEVERABILITY AND REPEALER; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, on November 3, 1998, an amendment to the Florida constitution was approved providing an additional homestead exemption to certain qualifying senior citizens; and

WHEREAS, the City Commission desires to implement the additional homestead exemption for qualifying senior citizens in accordance with the provisions of Section 196.075 of the Florida Statutes, as authorized by the 1999 session of the Florida Legislature through its enactment of House Bill 291; and

WHEREAS, the City Commission desires to provide this additional tax relief to its senior citizens and has determined that the adoption of this ordinance serves to protect the health, safety and welfare of the general public; now therefore,

**BE IT ORDAINED BY THE PEOPLE OF THE CITY OF PORT ST. JOE, FLORIDA:**

**SECTION ONE.** Section 62, Taxation, Code of Ordinances of the City of Port St. Joe, Florida, is hereby amended by adding a new article and sections thereto, to be numbered and titled as Article I, Additional Homestead Exemption for Senior Citizens, Sections 62, 1-6, inclusive, that shall read as follows:

**ARTICLE I. ADDITIONAL HOMESTEAD EXEMPTION FOR SENIOR CITIZENS**

**Sec. 62-1. Authority and purpose.**

Section 6(f), Art. VII of the Florida Constitution, and Section 196.075, Florida Statutes; and the City's broad home rule powers granted by Chapter 166, Florida Statutes, and the City's Charter.

**Sec. 62-2. Definitions.**

The following words, terms and phrases, as used in this article, shall have the meanings, unless clearly indicated otherwise:

*City* means the City of Port St. Joe, Florida.

*Department of Revenue* means the State Department of Revenue for the State of Florida.

*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.

*May* is permissive when used herein.

*Property Appraiser* means the Gulf County Property Appraiser.

*Shall* is mandatory when used herein.

*Sixty-five (65) years of age* means a person who has attained the age of sixty-five (65) prior to January 1<sup>st</sup> of the tax year for which the additional homestead exemption is sought.

**Sec. 62-3. Entitlement to additional homestead exemption.**

(a) Any person sixty-five (65) years of age or older and who has legal or equitable title to real estate located within the City and who maintains thereon his or her permanent residence, and which residence qualifies for and receives homestead exemption pursuant to Section 6(a), Article VII of the Florida Constitution, and whose household income does not exceed \$20,000 shall be entitled to make application for an additional homestead exemption of \$25,000 as provided in this Article.

(b) The additional homestead exemption, if granted, shall be

applicable to all ad valorem tax millage rates levied by the City; and, if applicable, shall be subject to the provisions of Sections 196.131 and 196.161, Florida Statutes. If title to the property is held jointly with right of survivorship, the person residing on the property and otherwise qualifying for the additional homestead exemption may receive the entire amount of the additional homestead exemption provided herein.

- (c) The additional homestead exemption provided herein shall be available to qualified persons beginning with the year 2000 tax roll as soon as the appropriate forms are available from the Florida Department of Revenue.

**Sec. 62-4. Annual adjustment of income.**

Beginning January 1, 2001, and continuing every January 1<sup>st</sup> thereafter, the \$20,000.00 income limitation shall be automatically adjusted by the percentage of change in the average cost-of-living index in the period of January 1<sup>st</sup> through December 31<sup>st</sup> of the prior year as compared to the same period for the year prior to that year. As used herein, the term "index" shall be the average of the monthly consumer-price index figures for the stated twelve month period, for the United State as a whole, issued by the United States Department of Labor.

**Section 62-5. Requirements for claiming additional homestead exemption.**

(a) Every person claiming the additional homestead exemption pursuant to this article must file an application with the Gulf County Property Appraiser no later than March 1<sup>st</sup> of each year for which such exemption is claimed. The application shall be on a form prescribed by the Florida Department of Revenue and shall include a sworn statement of household income for all members of the household. On or before June 1<sup>st</sup> of each year, each applicant must file supporting documentation with the Property Appraiser, including copies of all federal income tax returns, wage and earning statements (W-2 forms), and such other documentation as may be required by the Property Appraiser, including documentation necessary to verify the income received by all members of the household for the prior year. The applicant's statement shall attest to the accuracy of all documentation provided, and the Property Appraiser shall not grant the exemption without the required documentation.

(a) Failure to file the required supporting documentation by June 1<sup>st</sup>, or failure to file the required supporting documentation by June 1<sup>st</sup> of any given year shall constitute a waiver of the additional exemption privilege for that year.

**Sec. 62-6. Notice requirements.**

The City Clerk shall, prior to December 1, 1999, provide a copy of the Ordinance approving this Article to the Gulf County Property Appraiser; and, in the event this Article is subsequently repealed, notification of such repeal shall be provided to the Gulf County Property Appraiser no later than December 1<sup>st</sup> prior to the year in which the homestead exemption provided herein expires.

**Sec. 62-7 to 62-25. Reserved.**

**SECTION TWO.** In the event any portion of this Ordinance is, for any reason, held or

declared to be unconstitutional, inoperative, or void, such holding shall not affect the

remaining portions of this Ordinance. Further, in the event this Ordinance or any

provision hereof shall be held to be inapplicable to any person, property, or

circumstances, such holding shall not affect its applicability to any other person, property

or circumstance.

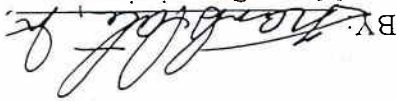
**SECTION THREE.** All Ordinances or parts of Ordinances in conflict herewith are

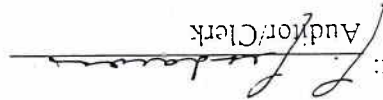
hereby repealed to the extent of such conflict.

**SECTION FOUR.** This Ordinance shall take effect immediately upon its adoption.

**THIS ORDINANCE ADOPTED** this 21<sup>st</sup> day of September 1999.

CITY COMMISSION OF THE CITY  
OF PORT ST. JOE, FLORIDA

BY:   
Mayor-Commissioner

Attest:   
Auditor/Clerk

The following commissioners voted yeas: Mayor Pate, San Pedro & Horton  
nay: None  
absent: McNaair, Barnes