



**CITY OF GREEN COVE SPRINGS, FLORIDA
STAFF REPORT FOR MEETING OF
SEPTEMBER 1, 2015**

SUBJECT: First Reading of Ordinance No. O-12-2015, an Ordinance establishing an additional Homestead Exemption in an amount up to fifty thousand dollars for certain qualifying low-income senior citizens pursuant to section 196.075, Florida Statutes, to be applied to Ad Valorem Taxes levied by the City of Green Cove Springs.

BACKGROUND: As part of the budget hearing process for FY 2016, the Administration presented information during the special session on August 18, 2015 from the Clay County Property Appraiser's Office regarding additional Homestead Exemptions for persons 65 and older, **copy attached**. Article VII of the Florida Constitution and Florida Statute s. 196.075 authorizes counties and municipalities the option to grant by local ordinance two separate additional homestead property exemptions for qualified persons who are 65 years of age and older, and who meet certain requirements. A copy of the ordinance must be delivered to the property appraiser no later than December 1 of the year prior to the year the exemption will take effect. The Council advised staff to proceed with preparing the ordinances for the two separate additional homestead property exemptions to be delivered to the property appraiser no later than December 1, 2015.

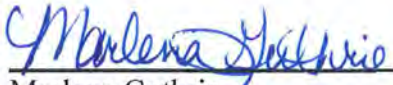
Ordinance No. O-12-2015 addresses Exemption #1 which is an additional homestead exemption up to \$50,000 for persons 65 and older who have legal or equitable title to real estate and maintains thereon the permanent residence of the owner, and who have a limited income as prescribed by Florida law.

FISCAL IMPACT / FUNDING SOURCE: According to the Clay County Property Appraiser's Office, there are seventy-three (73) parcels located within the city limits of Green Cove Springs that have an estimated city taxable value of \$3,112,013 and corresponding ad valorem taxes of \$11,203.25. If the city elects to adopt Exemption #1 (at the \$50,000 maximum), the taxable value would be reduced to \$886,382, with corresponding ad valorem taxes of \$3,190.98 (using the 2014 millage rate of 3.6000). This would result in an ad valorem tax reduction of \$8,012.27.

RECOMMENDATION: Approve Ordinance No. O-12-2015 on First Reading as to form only and Schedule Second and Final Reading for September 15, 2015.

MOTION: (1) Approve Ordinance No. O-12-2015 on First Reading as to form only; and (2) Schedule Second and Final Reading for September 15, 2015.

SUBMITTED BY:



Marlena Guthrie
Finance Director

APPROVED BY:



Danielle J. Judd
City Manager

ORDINANCE NO. O-12-2015

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GREEN COVE SPRINGS, FLORIDA, ADDING CITY CODE SECTION 66-126 ENTITLED "ADDITIONAL HOMESTEAD EXEMPTIONS FOR PERSONS 65 AND OLDER", IN CHAPTER 66 ENTITLED "TAXATION", ESTABLISHING AN ADDITIONAL HOMESTEAD EXEMPTION IN AN AMOUNT UP TO FIFTY THOUSAND DOLLARS (\$50,000.00) FOR CERTAIN QUALIFYING LOW-INCOME SENIOR CITIZENS PURSUANT TO SECTION 196.075, FLORIDA STATUTES, TO BE APPLIED TO AD VALOREM TAXES LEVIED BY THE CITY OF GREEN COVE SPRINGS; PROVIDING FOR THE ANNUAL SUBMISSION OF A SWORN STATEMENT OF HOUSEHOLD INCOME AND SUPPORTING DOCUMENTATION TO THE COUNTY PROPERTY APPRAISER; PROVIDING APPLICABILITY FOR TITLE HELD JOINTLY WITH A RIGHT OF SURVIVORSHIP; PROVIDING FOR AVAILABILITY OR WAIVER OF THE EXEMPTION; PROVIDING FOR TRANSMITTAL OF THE ORDINANCE TO THE PROPERTY APPRAISER; AND PROVIDING FOR REPEALER, SEVERABILITY AND SETTING AN EFFECTIVE DATE.

WHEREAS, Section 196.075, Florida Statutes, authorizes municipalities to provide qualified low income seniors with an additional annual homestead exemption in an amount up to \$50,000.00; and

WHEREAS, the City of Green Cove Springs City Council has determined that the adoption of an Ordinance creating such an additional homestead exemption for qualified low income seniors is in the best interest of the City and provides such seniors with much needed tax relief.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF GREEN COVE SPRINGS, FLORIDA AS FOLLOWS:

Section 1. PURPOSE AND INTENT. In accordance with Section 196.075, Florida Statutes, any person sixty-five (65) years of age or older who has the legal or equitable title to real estate located within the City of Green Cove Springs and thereon maintains their permanent residence, and whose household income does not exceed Twenty Thousand Dollars (\$20,000.00) as annually adjusted pursuant to Section 196.075, Florida Statutes, shall be entitled to make application for an additional homestead exemption of up to Fifty Thousand Dollars (\$50,000.00). This additional homestead exemption, if granted, shall be in addition to and shall not replace any other lawfully approved additional homestead exemption for low income seniors authorized under Section 196.075, Florida Statutes, and shall be applied to all ad valorem taxes levied by the City of Green Cove Springs.

Section 2. ANNUAL APPLICATION REQUIREMENT. Every person claiming the additional homestead exemption pursuant to this Ordinance must file a sworn written statement of household income with the Clay County Property Appraiser no later than March 1st of each year for which such exemption is claimed. Such sworn statement and supporting documentation as required by the Florida Department of Revenue shall be filed on a form prescribed by the Department.

Section 3. RIGHT OF SURVIVORSHIP. If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of this additional homestead exemption.

Section 4. AVAILABILITY OF EXEMPTION. Section 196.075, Florida Statutes, requires that once approved, this Ordinance be delivered to the Clay County Property Appraiser no later than December 1, 2015, for it to be effective for the 2016 tax year. This additional exemption shall be available commencing with the year 2016 tax roll, and the Clay County Property Appraiser may begin accepting sworn statements of household income and supporting documentation for the year 2016 tax roll as soon as the appropriate forms are available from the Florida Department of Revenue.

Section 5. FAILURE TO FILE APPLICATION. Failure to file the sworn statement of household income and supporting documentation by March 1st of any given year shall constitute a waiver of the exemption privilege for that year.

Section 6. TRANSMITTAL TO THE PROPERTY APPRAISER. Upon adoption by the City Council, the City Clerk shall deliver a certified copy of this Ordinance to the Clay County Property Appraiser to be applicable for the tax year 2016.

Section 7. REPEALER. Any Ordinances or parts thereof in conflict with the provisions of this Ordinance are hereby repealed to the extent of such conflict.

Section 8. SEVERABILITY. The various parts, sections, and clauses of this Ordinance are hereby declared severable. If any part, sentence, paragraph, section, or clause is adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of the Ordinance shall not be affected thereby.

Section 9. EFFECTIVE DATE. This Ordinance shall become effective upon passage.

INTRODUCED AND APPROVED AS TO FORM ONLY ON THE FIRST READING BY THE CITY COUNCIL OF THE CITY OF GREEN COVE SPRINGS, FLORIDA, ON THIS 1ST DAY OF SEPTEMBER, 2015.

CITY OF GREEN COVE SPRINGS, FLORIDA

B. Van Royal, Mayor

ATTEST:

Julia W. Clevinger, City Clerk

PASSED ON SECOND AND FINAL READING BY THE CITY COUNCIL OF THE CITY OF GREEN COVE SPRINGS, FLORIDA, THIS 15TH DAY OF SEPTEMBER, 2015.

CITY OF GREEN COVE SPRINGS, FLORIDA

B. Van Royal, Mayor

ATTEST:

Julia W. Clevinger, City Clerk

APPROVED AS TO FORM:

L. J. Arnold, III, City Attorney



OFFICE OF THE
CLAY COUNTY PROPERTY APPRAISER



Honorable Roger A. Suggs, CFA, AAS, CCF
State-Certified General Real Estate Appraiser RZ2771

August 4, 2015

Ms. 8/4.
Please see 8/18 mtg. notes.
D

Ms. Danielle Judd, City Manager
City of Green Cove Springs
321 Walnut Street
Green Cove Springs, FL 32043

RE: Additional Homestead Exemptions for Persons 65 and Older

Dear Ms. Judd:

On July 27th, you made a request for the Clay County Property Appraiser's Office to provide you with an estimate of the potential ad valorem tax impact should the city adopt an ordinance whereby allowing for the implementation of the Additional Homestead Exemptions for Persons 65 and Older. Additionally, you asked "how far in advance" the city would need to enact the ordinance.

Article VII of the Florida Constitution and Florida Statute s. 196.075 authorizes counties and municipalities the option to grant by local ordinance two separate additional homestead property exemptions for qualified persons who are 65 years of age and older, and who meet certain requirements. A copy of the ordinance must be delivered to the property appraiser no later than December 1 of the year prior to the year the exemption will take effect.

The two exemptions are as follows:

Exemption #1: Additional homestead exemption up to \$50,000 for persons 65 and older who have legal or equitable title to real estate and maintains thereon the permanent residence of the owner, and who have a limited income as prescribed by Florida law.

Exemption #2: Additional homestead exemption for persons 65 and older with limited income and at least 25 years of consistent and permanent residency. The property must have a just value less than \$250,000 (as determined by the property appraiser). The exemption is equal to the assessed value of the property.

Note: Applicants must satisfy the requirements of the first exemption to be eligible for the second exemption. Additionally, the exemptions apply only to the tax levies (millage rates) of the county or municipality granting the exemptions.

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County Administration Building
477 Houston Street, 2nd Floor
Green Cove Springs, FL 32043
Telephone: (904) 269/284-6305
Fax: (904) 284-2923
www.ccpao.com

Orange Park Office
Park Central Plaza
1518 Park Avenue
Orange Park, FL 32073
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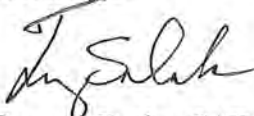
Senior's Exemption

As you are aware, the Board of County Commissioners adopted Exemption #1 in 2000. According to our records, there are seventy-three (73) parcels located within the city limits of Green Cove Springs that received the BCC's exemption for the 2015 assessment roll (see enclosed spreadsheet). Those parcels have an estimated city taxable value of \$3,112,013 and corresponding ad valorem taxes of \$11,203.25. If the city elects to adopt Exemption #1 (at the \$50,000 maximum), the taxable value would be reduced to \$886,382, with corresponding ad valorem taxes of \$3,190.98 (using the 2014 millage rate of 3.6000). This would result in an ad valorem tax reduction of \$8,012.27.

Of the seventy-three (73) parcels that may be eligible for Exemption #1, twenty-three (23) may also be eligible for Exemption #2. If the city elects to adopt Exemptions #1 and #2, the taxable value would be further reduced to \$837,386, with corresponding ad valorem taxes of \$3,014.59. This would result in a combined ad valorem tax reduction of \$8,188.66.

I hope this information is beneficial. For your convenience, I have included a copy of Florida Statute s. 196.075 and a copy of the Town of Orange Park's adopting ordinance. If you have any questions or need additional clarification, please contact me at (904) 278-4712 or tdrake@ccpao.com.

Sincerely,



Tracy S. Drake, CAE, RES, AAS, CFE
Assistant Property Appraiser
State-Certified General Real Estate Appraiser RZ2759

enclosures

CLAY COUNTY PROPERTY APPRAISER'S OFFICE
Estimated Impact of Senior's Exemption and Long-Term Residency - City of GCS

Parcel Number	2015 Assessed Value	2015 Taxable Value	2015 Estimated Taxes	Taxable Value w/ \$50,000 SX	Estimated Taxes	Taxable Value w/ Residency	Estimated Taxes
04-06-26-015231-002-25	\$190,728	\$140,728	\$506.62	\$90,728	\$326.62	\$90,728	\$326.62
04-06-26-015231-005-07	\$142,340	\$92,430	\$332.75	\$42,430	\$152.75	\$42,430	\$152.75
04-06-26-015231-005-12	\$146,690	\$96,690	\$348.08	\$46,690	\$168.08	\$46,690	\$168.08
04-04-26-015231-005-37	\$121,175	\$71,175	\$256.23	\$21,175	\$76.23	\$21,175	\$76.23
37-06-26-015231-013-11	\$169,240	\$118,740	\$427.46	\$68,740	\$247.46	\$68,740	\$247.46
04-06-26-015231-021-32	\$180,765	\$130,765	\$470.75	\$80,765	\$290.75	\$80,765	\$290.75
37-06-26-015231-021-61	\$159,177	\$109,177	\$393.04	\$59,177	\$213.04	\$59,177	\$213.04
05-06-26-015231-025-67	\$187,400	\$137,400	\$494.64	\$87,400	\$314.64	\$87,400	\$314.64
05-06-26-015231-025-72	\$197,623	\$147,123	\$529.64	\$97,123	\$349.64	\$97,123	\$349.64
05-06-26-015232-001-60	\$198,534	\$148,534	\$534.72	\$98,534	\$354.72	\$98,534	\$354.72
05-06-26-015234-004-43	\$106,614	\$56,614	\$203.81	\$6,614	\$23.81	\$6,614	\$23.81
38-06-26-016617-000-00	\$93,272	\$42,772	\$153.98	\$0	\$0.00	\$0	\$0.00
38-06-26-016797-000-00	\$104,683	\$54,683	\$196.86	\$4,683	\$16.86	\$4,683	\$16.86
38-06-26-016816-000-02	\$117,229	\$60,729	\$218.62	\$10,729	\$38.62	\$10,729	\$38.62
38-06-26-016816-001-00	\$48,590	\$22,590	\$81.32	\$0	\$0.00	\$0	\$0.00
38-06-26-016816-002-00	\$52,970	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-016840-003-00	\$51,206	\$25,000	\$90.00	\$0	\$0.00	\$0	\$0.00
38-06-26-016846-000-00	\$53,881	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-016879-000-00	\$39,445	\$14,445	\$52.00	\$0	\$0.00	\$0	\$0.00
38-06-26-016881-000-00	\$70,803	\$25,000	\$90.00	\$0	\$0.00	\$0	\$0.00
38-06-26-016882-000-00	\$30,017	\$4,517	\$16.26	\$0	\$0.00	\$0	\$0.00
38-06-26-016908-000-00	\$46,882	\$21,382	\$76.98	\$0	\$0.00	\$0	\$0.00
38-06-26-016928-002-00	\$68,186	\$25,000	\$90.00	\$0	\$0.00	\$0	\$0.00
38-06-26-016951-000-00	\$47,059	\$22,059	\$79.41	\$0	\$0.00	\$0	\$0.00
38-06-26-016955-000-00	\$83,586	\$33,586	\$120.91	\$0	\$0.00	\$0	\$0.00
38-06-26-017004-000-00	\$38,599	\$13,099	\$47.16	\$0	\$0.00	\$0	\$0.00
38-06-26-017007-001-08	\$63,119	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-017007-001-65	\$57,483	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00

Parcel Number	2015 Assessed Value	2015 Taxable Value	2015 Estimated Taxes	Taxable Value w/ \$50,000 SX	Estimated Taxes	Taxable Value w/ Residency	Estimated Taxes
38-06-26-017007-001-77	\$68,829	\$11,700	\$42.12	\$0	\$0.00	\$0	\$0.00
38-06-26-017074-000-00	\$36,349	\$11,349	\$40.86	\$0	\$0.00	\$0	\$0.00
38-06-26-017081-000-00	\$87,798	\$37,298	\$134.27	\$0	\$0.00	\$0	\$0.00
38-06-26-017165-001-00	\$99,144	\$49,144	\$176.92	\$0	\$0.00	\$0	\$0.00
38-06-26-017167-003-00	\$56,054	\$25,000	\$90.00	\$0	\$0.00	\$0	\$0.00
38-06-26-017168-000-00	\$45,295	\$19,795	\$71.26	\$0	\$0.00	\$0	\$0.00
38-06-26-017170-002-00	\$80,828	\$30,828	\$110.98	\$0	\$0.00	\$0	\$0.00
38-06-26-017304-000-00	\$32,627	\$7,627	\$27.46	\$0	\$0.00	\$0	\$0.00
38-06-26-017316-000-00	\$37,001	\$11,501	\$41.40	\$0	\$0.00	\$0	\$0.00
38-06-26-017380-000-00	\$130,035	\$80,035	\$288.13	\$30,035	\$108.13	\$30,035	\$108.13
38-06-26-017456-000-00	\$32,523	\$7,023	\$25.28	\$0	\$0.00	\$0	\$0.00
38-06-26-017578-000-00	\$118,030	\$68,030	\$244.91	\$18,030	\$64.91	\$18,030	\$64.91
38-06-26-017603-001-00	\$168,230	\$118,230	\$425.63	\$68,230	\$245.63	\$68,230	\$245.63
38-06-26-017719-000-00	\$28,765	\$3,265	\$11.75	\$0	\$0.00	\$0	\$0.00
38-06-26-017899-001-00	\$63,210	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-017960-003-15	\$85,888	\$35,888	\$129.20	\$0	\$0.00	\$0	\$0.00
38-06-26-017960-003-34	\$84,328	\$34,328	\$123.58	\$0	\$0.00	\$0	\$0.00
38-06-26-017960-003-48	\$103,553	\$53,053	\$190.99	\$0	\$0.00	\$0	\$0.00
38-06-26-017960-003-77	\$79,201	\$28,201	\$101.52	\$0	\$0.00	\$0	\$0.00
38-06-26-017960-003-96	\$86,345	\$36,345	\$130.84	\$0	\$0.00	\$0	\$0.00
38-06-26-017960-003-99	\$85,309	\$34,809	\$125.31	\$0	\$0.00	\$0	\$0.00
38-06-26-018002-000-00	\$44,432	\$18,932	\$68.16	\$0	\$0.00	\$0	\$0.00
38-06-26-018009-000-00	\$148,996	\$98,996	\$356.39	\$48,996	\$176.39	\$0	\$0.00
38-06-26-018032-001-00	\$75,629	\$25,629	\$92.26	\$0	\$0.00	\$0	\$0.00
38-06-26-018039-000-00	\$69,408	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-018067-007-00	\$85,509	\$35,009	\$126.03	\$0	\$0.00	\$0	\$0.00
38-06-26-018072-000-00	\$41,847	\$16,347	\$58.85	\$0	\$0.00	\$0	\$0.00
38-06-26-018120-000-00	\$90,733	\$36,940	\$132.98	\$0	\$0.00	\$0	\$0.00
38-06-26-018138-000-00	\$106,303	\$56,303	\$202.69	\$6,303	\$22.69	\$6,303	\$22.69
38-06-26-018162-000-00	\$79,770	\$29,270	\$105.37	\$0	\$0.00	\$0	\$0.00
38-06-26-018165-000-00	\$50,373	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00

Parcel Number	2015 Assessed Value	2015 Taxable Value	2015 Estimated Taxes	Taxable Value w/ \$50,000 SX	Estimated Taxes	Taxable Value w/ Residency	Estimated Taxes
38-06-26-018201-000-00	\$41,078	\$15,578	\$56.08	\$0	\$0.00	\$0	\$0.00
38-06-26-018207-009-00	\$49,037	\$24,037	\$86.53	\$0	\$0.00	\$0	\$0.00
38-06-26-018234-000-00	\$21,239	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
38-06-26-018254-000-00	\$15,158	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
38-06-26-018263-000-00	\$61,183	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-018266-007-00	\$48,423	\$23,423	\$84.32	\$0	\$0.00	\$0	\$0.00
38-06-26-018288-000-00	\$45,721	\$20,221	\$72.80	\$0	\$0.00	\$0	\$0.00
38-06-26-018294-003-00	\$38,701	\$13,201	\$47.52	\$0	\$0.00	\$0	\$0.00
38-06-26-018298-002-00	\$92,519	\$42,019	\$151.27	\$0	\$0.00	\$0	\$0.00
38-06-26-018299-001-15	\$96,274	\$45,774	\$164.79	\$0	\$0.00	\$0	\$0.00
38-06-26-018401-003-00	\$43,238	\$18,238	\$65.66	\$0	\$0.00	\$0	\$0.00
38-06-26-018409-002-00	\$52,534	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-018409-010-02	\$67,749	\$25,000	\$90.00	\$0	\$0.00	\$0	\$0.00
38-06-26-018413-008-05	\$79,909	\$28,909	\$104.07	\$0	\$0.00	\$0	\$0.00
Total:	\$6,022,401	\$3,112,013	\$11,203.25	\$886,382	\$3,190.98	\$837,386	\$3,014.59

*All just values are \$250,000, or less.
Possible long-term resident (Exemption #2).

The Florida Senate

2014 Florida Statutes

<u>Title XIV</u> TAXATION AND FINANCE	<u>Chapter 196</u> EXEMPTION <u>Entire Chapter</u>	SECTION 075 Additional homestead exemption for persons 65 and older.
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196.075 Additional homestead exemption for persons 65 and older. —

(1) As used in this section, the term:

(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 in or renting a portion of the dwelling.

(b) "Household income" means the adjusted gross income, as defined in s. 62 of the United States Internal Revenue Code, of all members of a household.

(2) In accordance with s. 6(d), Art. VII of the State Constitution, the board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow either or both of the following additional homestead exemptions:

(a) Up to \$50,000 for any 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 \$20,000; or

(b) The amount of the assessed value of the property for any person who has the legal or equitable title to real estate with a just value less than \$250,000 and has maintained thereon the permanent residence of the owner for at least 25 years, who has attained age 65, and whose household income does not exceed the income limitation prescribed in paragraph (a), as calculated in subsection (3).

(3) Beginning January 1, 2001, the \$20,000 income limitation 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.

(4) An ordinance granting an additional homestead exemption as authorized by this section must meet the following requirements:

(a) It must be adopted under the procedures for adoption of a nonemergency ordinance specified in chapter 125 by a board of county commissioners or chapter 166 by a municipal governing authority, except that the exemption authorized by paragraph (2)(b) must be authorized by a super majority (a majority plus one) vote of the members of the governing body of the county or municipality granting such exemption.

(b) It must specify that the exemption applies only to taxes levied by the unit of government granting the exemption. Unless otherwise specified by the county or municipality, this exemption will apply to all tax levies of the county or municipality granting the exemption, including dependent special districts and municipal service taxing units.

(c) It must specify the amount of the exemption, which may not exceed the applicable amount specified in subsection (2). If the county or municipality specifies a different exemption amount for dependent special districts or municipal service taxing units, the exemption amount must be uniform in all dependent special districts or municipal service taxing units within the county or municipality.

(d) It must require that a taxpayer claiming the exemption annually submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue.

(5) The department must require by rule that the filing of the statement be supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), any request for an extension of time to file returns, and any other documents it finds necessary, for each member of the household, to be submitted fo

inspection by the property appraiser. The taxpayer's sworn statement shall attest to the accuracy of the documents and grant permission to allow review of the documents if requested by the property appraiser. Submission of supporting documentation is not required for the renewal of an exemption under this section unless the property appraiser requests such documentation. Once the documents have been inspected by the property appraiser, they shall be returned to the taxpayer or otherwise destroyed. The property appraiser is authorized to generate random audits of the taxpayers' sworn statements to ensure the accuracy of the household income reported. If so selected for audit, a taxpayer shall execute Internal Revenue Service Form 8821 or 4506, which authorizes the Internal Revenue Service to release tax information to the property appraiser's office. All reviews conducted in accordance with this section shall be completed on or before June 1. The property appraiser may not grant or renew the exemption if the required documentation requested is not provided.

(6) The board of county commissioners or municipal governing authority must deliver a copy of any ordinance adopted under this section to the property appraiser no later than December 1 of the year prior to the year the exemption will take effect. If the ordinance is repealed, the board of county commissioners or municipal governing authority shall notify the property appraiser no later than December 1 of the year prior to the year the exemption expires.

(7) Those persons entitled to the homestead exemption in s. [196.031](#) may apply for and receive an additional homestead exemption as provided in this section. Receipt of the additional homestead exemption provided for in this section shall be subject to the provisions of ss. [196.131](#) and [196.161](#), if applicable.

(8) If title 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.

(9) If the property appraiser determines that for any year within the immediately previous 10 years a person who was not entitled to the additional homestead exemption under this section was granted such an exemption, the property appraiser shall serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property that is owned by the taxpayer and is situated in this state is subject to the taxes exempted by the improper homestead exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. However, if such an exemption is improperly granted as a result of a clerical mistake or omission by the property appraiser, the person who improperly received the exemption may not be assessed a penalty and interest. Before any such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. [196.161](#)(3).

History.—s. 1, ch. 99-341; s. 1, ch. 2002-52; s. 1, ch. 2007-4; s. 26, ch. 2010-5; s. 1, ch. 2012-57; s. 9, ch. 2013-72; s. 27, ch. 2014-17.

Disclaimer: The information on this system is unverified. The journals or printed bills of the respective chambers should be consulted for official purposes.

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Town of Orange Park

2042 Park Avenue • Orange Park, Florida 32073 • Telephone 904/264-9565

January 14, 2014

Mr. Roger Suggs
Clay County Property Appraiser
477 Houston Street
Green Cove Springs, FL 32043



RE: Homestead Exemptions in Orange Park

Dear Roger:

Enclosed please find certified copies of two ordinances passed by the Orange Park Town Council on January 7, 2014. These ordinances grant additional homestead exemptions to certain qualifying individuals in the Town pursuant to Florida Statute 196.075.

We look forward to working with you to implement these exemptions in the Town for the 2015 tax year. Please do not hesitate to contact me should you have any questions or need additional information.

Sincerely,

Sarah Campbell
Town Clerk

CC: Sam Garrison, Town Attorney

Enclosures

/sjc

ORDINANCE NO. : 01-14

AN ORDINANCE OF THE TOWN OF ORANGE PARK, FLORIDA, ESTABLISHING AN ADDITIONAL HOMESTEAD EXEMPTION IN AN AMOUNT UP TO FIFTY THOUSAND DOLLARS FOR CERTAIN QUALIFYING LOW-INCOME SENIOR CITIZENS PURSUANT TO SECTION 196.075, FLORIDA STATUTES, TO BE APPLIED TO AD VALOREM TAXES LEVIED BY THE TOWN OF ORANGE PARK; PROVIDING FOR THE ANNUAL SUBMISSION OF A SWORN STATEMENT OF HOUSEHOLD INCOME AND SUPPORTING DOCUMENTATION TO THE COUNTY PROPERTY APPRAISER; PROVIDING APPLICABILITY FOR TITLE HELD JOINTLY WITH A RIGHT OF SURVIVORSHIP; PROVIDING FOR AVAILABILITY OR WAIVER OF THE EXEMPTION; PROVIDING FOR TRANSMITTAL OF THE ORDINANCE TO THE PROPERTY APPRAISER; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN IMMEDIATE EFFECTIVE DATE :

WHEREAS, Section 196.075, Florida Statutes authorizes municipalities to provide qualified low income seniors with an additional annual homestead exemption in an amount up to \$50,000.00, and

WHEREAS, the Orange Park Town Council has determined that the adoption of an ordinance creating such an additional homestead exemption for qualified low income

seniors is in the best interest of the Town and provides such seniors with much needed tax relief; now therefore,

BE IT ORDAINED by the Town Council of Orange Park:

Section 1. Purpose and Intent. In accordance with Section 196.075, Florida Statutes, any person sixty-five (65) years of age or older who has the legal or equitable title to real estate located within the Town of Orange Park and thereon maintains their permanent residence, and whose household income does not exceed Twenty Thousand Dollars (\$20,000.00) as annually adjusted pursuant to Section 196.075, Florida Statutes, shall be entitled to make application for an additional homestead exemption of up to Fifty Thousand Dollars (\$50,000.00). This additional homestead exemption, if granted, shall be in addition to and shall not replace any other lawfully approved additional homestead exemption for low income seniors authorized under Section 196.075, Florida Statutes, and shall be applied to all ad valorem taxes levied by the Town of Orange Park.

Section 2. Annual Application Requirement. Every person claiming the additional homestead exemption pursuant to this Ordinance must file a sworn written statement of household income with the Clay County Property Appraiser no later than March 1st of each year for which such exemption

is claimed. Such sworn statement and supporting documentation as required by the Florida Department of Revenue shall be filed on a form prescribed by the Department.

Section 3. Right of Survivorship. If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of this additional homestead exemption.

Section 4. Availability of Exemption. Section 196.075, Florida Statutes requires that once approved, this Ordinance be delivered to the Clay County Property Appraiser no later than December 1, 2014, for it to be effective for the 2015 tax year. This additional exemption shall be available commencing with the year 2015 tax roll, and the Clay County Property Appraiser may begin accepting sworn statements of household income and supporting documentation for the year 2015 tax roll as soon as the appropriate forms are available from the Florida Department of Revenue.

Section 5. Failure to File Application. Failure to file the sworn statement of household income and supporting documentation by March 1st of any given year shall constitute a waiver of the exemption privilege for that year.

Section 6. Transmittal to the Property Appraiser.
Upon adoption by the Town Council, the Town Clerk shall deliver a certified copy of this Ordinance to the Clay County Property Appraiser to be applicable for the tax year 2015.

Section 7. Conflicts. In the event that the provisions of this Ordinance are in conflict with any other ordinance, then the provisions of this Ordinance shall prevail.

Section 8. Severability. If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance.

Section 9. Effective Date. That this Ordinance shall become effective immediately upon its adoption.

Passed on first reading this 3rd day of December, 2013.

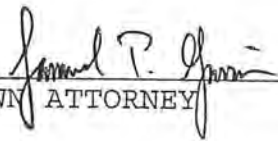
Passed on second reading this 7th day of January, 2014.


MAYOR

ATTEST:


TOWN CLERK

FORM APPROVED:


TOWN ATTORNEY

CERTIFICATION

I, SARAH CAMPBELL, Town Clerk in and for the Town of Orange Park, Florida, do hereby certify this is a true and correct copy of Ord. 01-14 dated 11/11/14, according to the records of the Town of Orange Park. Given under my hand and the seal of Orange Park, Florida this 14th day of January, A.D., 20 14.

SARAH CAMPBELL, Town Clerk

By 

ORDINANCE NO. : 02-14

AN ORDINANCE OF THE TOWN OF ORANGE PARK, FLORIDA, ESTABLISHING AN ADDITIONAL HOMESTEAD EXEMPTION IN THE AMOUNT OF THE ASSESSED VALUE OF THE PROPERTY FOR CERTAIN QUALIFYING, LONG-TERM RESIDENT, LOW-INCOME SENIORS WHO ARE MAINTAINING THEIR PERMANENT RESIDENCE THEREON, HAVING A JUST VALUE LESS THAN TWO HUNDRED AND FIFTY THOUSAND DOLLARS, PURSUANT TO SECTION 196.075, FLORIDA STATUTES, TO BE APPLIED TO AD VALOREM TAXES LEVIED BY THE TOWN OF ORANGE PARK; PROVIDING FOR THE ANNUAL SUBMISSION OF A SWORN STATEMENT OF HOUSEHOLD INCOME AND SUPPORTING DOCUMENTATION TO THE COUNTY PROPERTY APPRAISER; PROVIDING APPLICABILITY FOR TITLE HELD JOINTLY WITH A RIGHT OF SURVIVORSHIP; PROVIDING FOR AVAILABILITY OR WAIVER OF THE EXEMPTION; PROVIDING FOR TRANSMITTAL OF THE ORDINANCE TO THE COUNTY PROPERTY APPRAISER; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN IMMEDIATE EFFECTIVE DATE

WHEREAS, Section 196.075, Florida Statutes authorizes municipalities to provide qualified low income seniors who have maintained their home as their permanent residence for at least twenty-five (25) years and whose home has a just value of less than Two Hundred and Fifty Thousand Dollars

(\$250,000.00) with an additional annual homestead exemption in the amount of the assessed value of the property, and

WHEREAS, the Orange Park Town Council has determined that the adoption of an ordinance creating such an additional homestead exemption for qualified, low-income seniors who are long-term Town residents, is in the best interest of the Town and provides such seniors with much needed tax relief; now therefore,

BE IT ORDAINED by the Town Council of Orange Park:

Section 1. Purpose and Intent. In accordance with Section 196.075, Florida Statutes, any person sixty-five (65) years of age or older who has the legal or equitable title to real estate located within the Town of Orange Park having a just value less than Two Hundred and Fifty Thousand Dollars (\$250,000.00) and which has been maintained as their permanent residence for at least twenty-five (25) years, and whose household income does not exceed Twenty Thousand Dollars (\$20,000.00) as annually adjusted pursuant to Section 196.075, Florida Statutes, shall be entitled to make application for an additional homestead exemption in the amount of the assessed value of the property. This additional homestead exemption, if granted, shall be in addition to and shall not replace any other lawfully approved additional homestead exemption for

low income seniors authorized under Section 196.075, Florida Statutes, and shall be applied to all ad valorem taxes levied by the Town of Orange Park.

Section 2. Annual Application Requirement. Every person claiming the additional homestead exemption pursuant to this Ordinance must file a sworn written statement of household income with the Clay County Property Appraiser no later than March 1st of each year for which such exemption is claimed. Such sworn statement and supporting documentation as required by the Florida Department of Revenue shall be filed on a form prescribed by the Department.

Section 3. Right of Survivorship. If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of this additional homestead exemption.

Section 4. Availability of Exemption. Section 196.075, Florida Statutes requires that once approved by a super majority (a majority plus one) of the members of the Town Council, this Ordinance be delivered to the Clay County Property Appraiser no later than December 1, 2014, for it to be effective for the 2015 tax year. This additional exemption shall be available commencing with the year 2015 tax roll, and the Clay County Property Appraiser

may begin accepting sworn statements of household income and supporting documentation for the year 2015 tax roll as soon as the appropriate forms are available from the Florida Department of Revenue.

Section 5. Failure to File Application. Failure to file the sworn statement of household income and supporting documentation by March 1st of any given year shall constitute a waiver of the exemption privilege for that year.

Section 6. Transmittal to the Property Appraiser. Upon adoption by a super majority of the Town Council, the Town Clerk shall deliver a certified copy of this Ordinance to the Clay County Property Appraiser to be applicable for the tax year 2015.

Section 7. Conflicts. In the event that the provisions of this Ordinance are in conflict with any other ordinance, then the provisions of this Ordinance shall prevail.

Section 8. Severability. If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance.

Section 9. Effective Date. That this Ordinance shall become effective immediately upon its adoption.

Passed on first reading this 3rd day of December, 2013.


Passed on second reading this 7th day of January, 2014.


MAYOR

ATTEST:

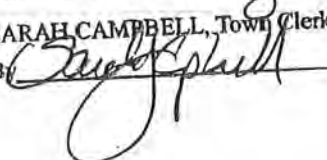

TOWN CLERK

FORM APPROVED:


TOWN ATTORNEY

CERTIFICATION

I, SARAH CAMPBELL, Town Clerk in and for the Town of Orange Park, Florida, do hereby certify this is a true and correct copy of Ord. 02-14 dated 11/9/14 according to the records of the Town of Orange Park. Given under my hand and the seal of Orange Park, Florida this 14th day of January, A.D., 2014.

SARAH CAMPBELL, Town Clerk
By 



**CITY OF GREEN COVE SPRINGS, FLORIDA
STAFF REPORT FOR MEETING OF
SEPTEMBER 1, 2015**

SUBJECT: First Reading of Ordinance No. O-13-2015, an Ordinance establishing an additional Homestead Exemption in the amount of the assessed value of the property for certain qualifying, long-term resident, low-income seniors who are maintaining their permanent residence thereon, having a just value less than two hundred and fifty thousand dollars, pursuant to section 196.075, Florida Statutes, to be applied to Ad Valorem Taxes levied by the City of Green Cove Springs.

BACKGROUND: As part of the budget hearing process for FY 2016, the Administration presented information during the special session on August 18, 2015 from the Clay County Property Appraiser's Office regarding additional Homestead Exemptions for persons 65 and older, **copy attached**. Article VII of the Florida Constitution and Florida Statute s. 196.075 authorizes counties and municipalities the option to grant by local ordinance two separate additional homestead property exemptions for qualified persons who are 65 years of age and older, and who meet certain requirements. A copy of the ordinance must be delivered to the property appraiser no later than December 1 of the year prior to the year the exemption will take effect. The Council advised staff to proceed with preparing the ordinances for the two separate additional homestead property exemptions to be delivered to the property appraiser no later than December 1, 2015.

Ordinance No. O-13-2015 addresses Exemption #2 which is an additional homestead exemption for persons 65 and older with limited income and at least 25 years of consistent and permanent residency. The property must have a just value less than \$250,000 (as determined by the property appraiser). The exemption is equal to the assessed value of the property. Note: Applicants must satisfy the requirements of the first exemption (Additional homestead exemption up to \$50,000 for persons 65 and older who have legal or equitable title to real estate and maintains thereon the permanent residence of the owner, and who have a limited income as prescribed by Florida law.) to be eligible for the second exemption. Additionally, the exemptions apply only to the tax levies (millage rates) of the county or municipality granting the exemptions.

FISCAL IMPACT / FUNDING SOURCE: According to the Clay County Property Appraiser's Office, of the seventy-three (73) parcels located within the city limits of Green Cove Springs that may be eligible for Exemption #1, twenty-three (23) may be eligible for Exemption #2. If the city elects to adopt Exemptions #1 and #2, the taxable value would be further reduced to \$837,386, with corresponding ad valorem taxes of

\$3,014.59 (using the 2014 millage rate of 3.6000). This would result in a combined ad valorem tax reduction of \$8,188.66.

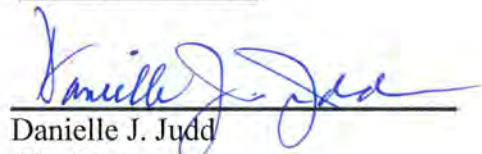
RECOMMENDATION: Approve Ordinance No. O-13-2015 on First Reading as to form only and Schedule Second and Final Reading for September 15, 2015.

MOTION: (1) Approve Ordinance No. O-13-2015 on First Reading as to form only; and (2) Schedule Second and Final Reading for September 15, 2015.

SUBMITTED BY:


Marlena Guthrie
Finance Director

APPROVED BY:


Danielle J. Judd
City Manager

ORDINANCE NO. O-13-2015

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GREEN COVE SPRINGS, FLORIDA, ADDING CITY CODE SECTION 66-126 ENTITLED "ADDITIONAL HOMESTEAD EXEMPTIONS FOR PERSONS 65 AND OLDER", IN CHAPTER 66 ENTITLED "TAXATION", ESTABLISHING AN ADDITIONAL HOMESTEAD EXEMPTION IN THE AMOUNT OF THE ASSESSED VALUE OF THE PROPERTY FOR CERTAIN QUALIFYING, LONG-TERM RESIDENT, LOW-INCOME SENIORS WHO ARE MAINTAINING THEIR PERMANENT RESIDENCE THEREON, HAVING A JUST VALUE LESS THAN TWO HUNDRED AND FIFTY THOUSAND DOLLARS (\$250,000.00), PURSUANT TO SECTION 196.075, FLORIDA STATUTES, TO BE APPLIED TO AD VALOREM TAXES LEVIED BY THE CITY OF GREEN COVE SPRINGS; PROVIDING FOR THE ANNUAL SUBMISSION OF A SWORN STATEMENT OF HOUSEHOLD INCOME AND SUPPORTING DOCUMENTATION TO THE COUNTY PROPERTY APPRAISER; PROVIDING APPLICABILITY FOR TITLE HELD JOINTLY WITH A RIGHT OF SURVIVORSHIP; PROVIDING FOR AVAILABILITY OR WAIVER OF THE EXEMPTION; PROVIDING FOR TRANSMITTAL OF THE ORDINANCE TO THE CLAY COUNTY PROPERTY APPRAISER; AND PROVIDING FOR REPEALER, SEVERABILITY, AND SETTING AN EFFECTIVE DATE.

WHEREAS, Section 196.075, Florida Statutes, authorizes municipalities to provide qualified low income seniors who have maintained their home as their permanent residence for at least twenty-five (25) years and whose home has a just value of less than Two Hundred and Fifty Thousand Dollars (\$250,000.00) with an additional annual homestead exemption in the amount of the assessed value of the property; and

WHEREAS, the City of Green Cove Springs City Council has determined that the adoption of an Ordinance creating such an additional homestead exemption for qualified, low income seniors who are long-term City residents, is in the best interest of the City and provides such seniors with much needed tax relief.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF GREEN COVE SPRINGS, FLORIDA AS FOLLOWS:

Section 1. PURPOSE AND INTENT. In accordance with Section 196.075, Florida Statutes, any person sixty-five (65) years of age or older who has the legal or equitable title to real estate located within the City of Green Cove Springs having a just value less than Two Hundred and Fifty Thousand Dollars (\$250,000.00) and which has been maintained as their permanent residence for at least twenty-five (25) years, and whose household income does not exceed Twenty Thousand Dollars (\$20,000.00) as annually adjusted pursuant to Section 196.075,

Florida Statutes, shall be entitled to make application for an additional homestead exemption in the amount of the assessed value of the property. This additional homestead exemption, if granted, shall be in addition to and shall not replace any other lawfully approved additional homestead exemption for low income seniors authorized under Section 196.075, Florida Statutes, and shall be applied to all ad valorem taxes levied by the City of Green Cove Springs.

Section 2. ANNUAL APPLICATION REQUIREMENT. Every person claiming the additional homestead exemption pursuant to this Ordinance must file a sworn written statement of household income with the Clay County Property Appraiser no later than March 1st of each year for which such exemption is claimed. Such sworn statement and supporting documentation as required by the Florida Department of Revenue shall be filed on a form prescribed by the Department.

Section 3. RIGHT OF SURVIVORSHIP. If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of this additional homestead exemption.

Section 4. AVAILABILITY OF EXEMPTION. Section 196.075, Florida Statutes, requires that once approved by a super majority (a majority plus one) of the members of the City Council, this Ordinance be delivered to the Clay County Property Appraiser no later than December 1, 2015, for it to be effective for the 2016 tax year. This additional exemption shall be available commencing with the year 2016 tax roll, and the Clay County Property Appraiser may begin accepting sworn statements of household income and supporting documentation for the year 2016 tax roll as soon as the appropriate forms are available from the Florida Department of Revenue.

Section 5. FAILURE TO FILE APPLICATION. Failure to file the sworn statement of household income and supporting documentation by March 1st of any given year shall constitute a waiver of the exemption privilege for that year.

Section 6. TRANSMITTAL TO THE PROPERTY APPRAISER. Upon adoption by a super majority of the City Council, the City Clerk shall deliver a certified copy of this Ordinance to the Clay County Property Appraiser to be applicable for the tax year 2016.

Section 7. REPEALER. Any Ordinances or parts thereof in conflict with the provisions of this Ordinance are hereby repealed to the extent of such conflict.

Section 8. SEVERABILITY. The various parts, sections, and clauses of this Ordinance are hereby declared severable. If any part, sentence, paragraph, section, or clause is adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of the Ordinance shall not be affected thereby.

Section 9. EFFECTIVE DATE. This Ordinance shall become effective upon passage.

INTRODUCED AND APPROVED AS TO FORM ONLY ON THE FIRST READING BY THE CITY COUNCIL OF THE CITY OF GREEN COVE SPRINGS, FLORIDA, ON THIS 1ST DAY OF SEPTEMBER, 2015.

CITY OF GREEN COVE SPRINGS, FLORIDA

B. Van Royal, Mayor

ATTEST:

Julia W. Clevinger, City Clerk

PASSED ON SECOND AND FINAL READING BY THE CITY COUNCIL OF THE CITY OF GREEN COVE SPRINGS, FLORIDA, THIS 15TH DAY OF SEPTEMBER, 2015.

CITY OF GREEN COVE SPRINGS, FLORIDA

B. Van Royal, Mayor

ATTEST:

Julia W. Clevinger, City Clerk

APPROVED AS TO FORM:

L. J. Arnold, III, City Attorney



OFFICE OF THE
CLAY COUNTY PROPERTY APPRAISER



Honorable Roger A. Suggs, CFA, AAS, CCF
State-Certified General Real Estate Appraiser RZ2771

August 4, 2015

Med. 8/4.
Please see on 8/18 at phop.
D

Ms. Danielle Judd, City Manager
City of Green Cove Springs
321 Walnut Street
Green Cove Springs, FL 32043

RE: Additional Homestead Exemptions for Persons 65 and Older

Dear Ms. Judd:

On July 27th, you made a request for the Clay County Property Appraiser's Office to provide you with an estimate of the potential ad valorem tax impact should the city adopt an ordinance whereby allowing for the implementation of the Additional Homestead Exemptions for Persons 65 and Older. Additionally, you asked "how far in advance" the city would need to enact the ordinance.

Article VII of the Florida Constitution and Florida Statute s. 196.075 authorizes counties and municipalities the option to grant by local ordinance two separate additional homestead property exemptions for qualified persons who are 65 years of age and older, and who meet certain requirements. A copy of the ordinance must be delivered to the property appraiser no later than December 1 of the year prior to the year the exemption will take effect.

The two exemptions are as follows:

Exemption #1: Additional homestead exemption up to \$50,000 for persons 65 and older who have legal or equitable title to real estate and maintains thereon the permanent residence of the owner, and who have a limited income as prescribed by Florida law.

Exemption #2: Additional homestead exemption for persons 65 and older with limited income and at least 25 years of consistent and permanent residency. The property must have a just value less than \$250,000 (as determined by the property appraiser). The exemption is equal to the assessed value of the property.

Note: Applicants must satisfy the requirements of the first exemption to be eligible for the second exemption. Additionally, the exemptions apply only to the tax levies (millage rates) of the county or municipality granting the exemptions.

Main Office
County Administration Building
477 Houston Street, 2nd Floor
Green Cove Springs, FL 32043
Telephone: (904) 269/284-6305
Fax: (904) 284-2923
www.ccpao.com

Orange Park Office
Park Central Plaza
1518 Park Avenue
Orange Park, FL 32073
Telephone: (904) 541-5332
www.facebook.com/ccpaoff

Page 2

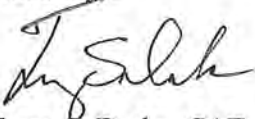
Senior's Exemption

As you are aware, the Board of County Commissioners adopted Exemption #1 in 2000. According to our records, there are seventy-three (73) parcels located within the city limits of Green Cove Springs that received the BCC's exemption for the 2015 assessment roll (see enclosed spreadsheet). Those parcels have an estimated city taxable value of \$3,112,013 and corresponding ad valorem taxes of \$11,203.25. If the city elects to adopt Exemption #1 (at the \$50,000 maximum), the taxable value would be reduced to \$886,382, with corresponding ad valorem taxes of \$3,190.98 (using the 2014 millage rate of 3.6000). This would result in an ad valorem tax reduction of \$8,012.27.

Of the seventy-three (73) parcels that may be eligible for Exemption #1, twenty-three (23) may also be eligible for Exemption #2. If the city elects to adopt Exemptions #1 and #2, the taxable value would be further reduced to \$837,386, with corresponding ad valorem taxes of \$3,014.59. This would result in a combined ad valorem tax reduction of \$8,188.66.

I hope this information is beneficial. For your convenience, I have included a copy of Florida Statute s. 196.075 and a copy of the Town of Orange Park's adopting ordinance. If you have any questions or need additional clarification, please contact me at (904) 278-4712 or tdrake@ccpao.com.

Sincerely,



Tracy S. Drake, CAE, RES, AAS, CFE
Assistant Property Appraiser
State-Certified General Real Estate Appraiser RZ2759

enclosures

CLAY COUNTY PROPERTY APPRAISER'S OFFICE
Estimated Impact of Senior's Exemption and Long-Term Residency - City of GCS

Parcel Number	2015 Assessed Value	2015 Taxable Value	2015 Estimated Taxes	Taxable Value w/ \$50,000 SX	Estimated Taxes	Taxable Value w/ Residency	Estimated Taxes
04-06-26-015231-002-25	\$190,728	\$140,728	\$506.62	\$90,728	\$326.62	\$90,728	\$326.62
04-06-26-015231-005-07	\$142,340	\$92,430	\$332.75	\$42,430	\$152.75	\$42,430	\$152.75
04-06-26-015231-005-12	\$146,690	\$96,690	\$348.08	\$46,690	\$168.08	\$46,690	\$168.08
04-04-26-015231-005-37	\$121,175	\$71,175	\$256.23	\$21,175	\$76.23	\$21,175	\$76.23
37-06-26-015231-013-11	\$169,240	\$118,740	\$427.46	\$68,740	\$247.46	\$68,740	\$247.46
04-06-26-015231-021-32	\$180,765	\$130,765	\$470.75	\$80,765	\$290.75	\$80,765	\$290.75
37-06-26-015231-021-61	\$159,177	\$109,177	\$393.04	\$59,177	\$213.04	\$59,177	\$213.04
05-06-26-015231-025-67	\$187,400	\$137,400	\$494.64	\$87,400	\$314.64	\$87,400	\$314.64
05-06-26-015231-025-72	\$197,623	\$147,123	\$529.64	\$97,123	\$349.64	\$97,123	\$349.64
05-06-26-015232-001-60	\$198,534	\$148,534	\$534.72	\$98,534	\$354.72	\$98,534	\$354.72
05-06-26-015234-004-43	\$106,614	\$56,614	\$203.81	\$6,614	\$23.81	\$6,614	\$23.81
38-06-26-016617-000-00	\$93,272	\$42,772	\$153.98	\$0	\$0.00	\$0	\$0.00
38-06-26-016797-000-00	\$104,683	\$54,683	\$196.86	\$4,683	\$16.86	\$4,683	\$16.86
38-06-26-016816-000-02	\$117,229	\$60,729	\$218.62	\$10,729	\$38.62	\$10,729	\$38.62
38-06-26-016816-001-00	\$48,590	\$22,590	\$81.32	\$0	\$0.00	\$0	\$0.00
38-06-26-016816-002-00	\$52,970	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-016840-003-00	\$51,206	\$25,000	\$90.00	\$0	\$0.00	\$0	\$0.00
38-06-26-016846-000-00	\$53,881	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-016879-000-00	\$39,445	\$14,445	\$52.00	\$0	\$0.00	\$0	\$0.00
38-06-26-016881-000-00	\$70,803	\$25,000	\$90.00	\$0	\$0.00	\$0	\$0.00
38-06-26-016882-000-00	\$30,017	\$4,517	\$16.26	\$0	\$0.00	\$0	\$0.00
38-06-26-016908-000-00	\$46,882	\$21,382	\$76.98	\$0	\$0.00	\$0	\$0.00
38-06-26-016928-002-00	\$68,186	\$25,000	\$90.00	\$0	\$0.00	\$0	\$0.00
38-06-26-016951-000-00	\$47,059	\$22,059	\$79.41	\$0	\$0.00	\$0	\$0.00
38-06-26-016955-000-00	\$83,586	\$33,586	\$120.91	\$0	\$0.00	\$0	\$0.00
38-06-26-017004-000-00	\$38,599	\$13,099	\$47.16	\$0	\$0.00	\$0	\$0.00
38-06-26-017007-001-08	\$63,119	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-017007-001-65	\$57,483	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00

Parcel Number	2015 Assessed Value	2015 Taxable Value	2015 Estimated Taxes	Taxable Value w/ \$50,000 SX	Estimated Taxes	Taxable Value w/ Residency	Estimated Taxes
38-06-26-017007-001-77	\$68,829	\$11,700	\$42.12	\$0	\$0.00	\$0	\$0.00
38-06-26-017074-000-00	\$36,349	\$11,349	\$40.86	\$0	\$0.00	\$0	\$0.00
38-06-26-017081-000-00	\$87,798	\$37,298	\$134.27	\$0	\$0.00	\$0	\$0.00
38-06-26-017165-001-00	\$99,144	\$49,144	\$176.92	\$0	\$0.00	\$0	\$0.00
38-06-26-017167-003-00	\$56,054	\$25,000	\$90.00	\$0	\$0.00	\$0	\$0.00
38-06-26-017168-000-00	\$45,295	\$19,795	\$71.26	\$0	\$0.00	\$0	\$0.00
38-06-26-017170-002-00	\$80,828	\$30,828	\$110.98	\$0	\$0.00	\$0	\$0.00
38-06-26-017304-000-00	\$32,627	\$7,627	\$27.46	\$0	\$0.00	\$0	\$0.00
38-06-26-017316-000-00	\$37,001	\$11,501	\$41.40	\$0	\$0.00	\$0	\$0.00
38-06-26-017380-000-00	\$130,035	\$80,035	\$288.13	\$30,035	\$108.13	\$30,035	\$108.13
38-06-26-017456-000-00	\$32,523	\$7,023	\$25.28	\$0	\$0.00	\$0	\$0.00
38-06-26-017578-000-00	\$118,030	\$68,030	\$244.91	\$18,030	\$64.91	\$18,030	\$64.91
38-06-26-017603-001-00	\$168,230	\$118,230	\$425.63	\$68,230	\$245.63	\$68,230	\$245.63
38-06-26-017719-000-00	\$28,765	\$3,265	\$11.75	\$0	\$0.00	\$0	\$0.00
38-06-26-017899-001-00	\$63,210	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-017960-003-15	\$85,888	\$35,888	\$129.20	\$0	\$0.00	\$0	\$0.00
38-06-26-017960-003-34	\$84,328	\$34,328	\$123.58	\$0	\$0.00	\$0	\$0.00
38-06-26-017960-003-48	\$103,553	\$53,053	\$190.99	\$0	\$0.00	\$0	\$0.00
38-06-26-017960-003-77	\$79,201	\$28,201	\$101.52	\$0	\$0.00	\$0	\$0.00
38-06-26-017960-003-96	\$86,345	\$36,345	\$130.84	\$0	\$0.00	\$0	\$0.00
38-06-26-017960-003-99	\$85,309	\$34,809	\$125.31	\$0	\$0.00	\$0	\$0.00
38-06-26-018002-000-00	\$44,432	\$18,932	\$68.16	\$0	\$0.00	\$0	\$0.00
38-06-26-018009-000-00	\$148,996	\$98,996	\$356.39	\$48,996	\$176.39	\$0	\$0.00
38-06-26-018032-001-00	\$75,629	\$25,629	\$92.26	\$0	\$0.00	\$0	\$0.00
38-06-26-018039-000-00	\$69,408	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-018067-007-00	\$85,509	\$35,009	\$126.03	\$0	\$0.00	\$0	\$0.00
38-06-26-018072-000-00	\$41,847	\$16,347	\$58.85	\$0	\$0.00	\$0	\$0.00
38-06-26-018120-000-00	\$90,733	\$36,940	\$132.98	\$0	\$0.00	\$0	\$0.00
38-06-26-018138-000-00	\$106,303	\$56,303	\$202.69	\$6,303	\$22.69	\$6,303	\$22.69
38-06-26-018162-000-00	\$79,770	\$29,270	\$105.37	\$0	\$0.00	\$0	\$0.00
38-06-26-018165-000-00	\$50,373	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00

Parcel Number	2015 Assessed Value	2015 Taxable Value	2015 Estimated Taxes	Taxable Value w/ \$50,000 SX	Estimated Taxes	Taxable Value w/ Residency	Estimated Taxes
38-06-26-018201-000-00	\$41,078	\$15,578	\$56.08	\$0	\$0.00	\$0	\$0.00
38-06-26-018207-009-00	\$49,037	\$24,037	\$86.53	\$0	\$0.00	\$0	\$0.00
38-06-26-018234-000-00	\$21,239	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
38-06-26-018254-000-00	\$15,158	\$0	\$0.00	\$0	\$0.00	\$0	\$0.00
38-06-26-018263-000-00	\$61,183	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-018266-007-00	\$48,423	\$23,423	\$84.32	\$0	\$0.00	\$0	\$0.00
38-06-26-018288-000-00	\$45,721	\$20,221	\$72.80	\$0	\$0.00	\$0	\$0.00
38-06-26-018294-003-00	\$38,701	\$13,201	\$47.52	\$0	\$0.00	\$0	\$0.00
38-06-26-018298-002-00	\$92,519	\$42,019	\$151.27	\$0	\$0.00	\$0	\$0.00
38-06-26-018299-001-15	\$96,274	\$45,774	\$164.79	\$0	\$0.00	\$0	\$0.00
38-06-26-018401-003-00	\$43,238	\$18,238	\$65.66	\$0	\$0.00	\$0	\$0.00
38-06-26-018409-002-00	\$52,534	\$24,500	\$88.20	\$0	\$0.00	\$0	\$0.00
38-06-26-018409-010-02	\$67,749	\$25,000	\$90.00	\$0	\$0.00	\$0	\$0.00
38-06-26-018413-008-05	\$79,909	\$28,909	\$104.07	\$0	\$0.00	\$0	\$0.00
Total:	\$6,022,401	\$3,112,013	\$11,203.25	\$886,382	\$3,190.98	\$837,386	\$3,014.59

*All just values are \$250,000, or less.

Possible long-term resident (Exemption #2).

The Florida Senate

2014 Florida Statutes

<u>Title XIV</u> TAXATION AND FINANCE	<u>Chapter 196</u> EXEMPTION <u>Entire Chapter</u>	SECTION 075 Additional homestead exemption for persons 65 and older.
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196.075 Additional homestead exemption for persons 65 and older.—

(1) As used in this section, the term:

(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 in or renting a portion of the dwelling.

(b) "Household income" means the adjusted gross income, as defined in s. 62 of the United States Internal Revenue Code, of all members of a household.

(2) In accordance with s. 6(d), Art. VII of the State Constitution, the board of county commissioners of any county or the governing authority of any municipality may adopt an ordinance to allow either or both of the following additional homestead exemptions:

(a) Up to \$50,000 for any 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 \$20,000; or

(b) The amount of the assessed value of the property for any person who has the legal or equitable title to real estate with a just value less than \$250,000 and has maintained thereon the permanent residence of the owner for at least 25 years, who has attained age 65, and whose household income does not exceed the income limitation prescribed in paragraph (a), as calculated in subsection (3).

(3) Beginning January 1, 2001, the \$20,000 income limitation 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.

(4) An ordinance granting an additional homestead exemption as authorized by this section must meet the following requirements:

(a) It must be adopted under the procedures for adoption of a nonemergency ordinance specified in chapter 125 by a board of county commissioners or chapter 166 by a municipal governing authority, except that the exemption authorized by paragraph (2)(b) must be authorized by a super majority (a majority plus one) vote of the members of the governing body of the county or municipality granting such exemption.

(b) It must specify that the exemption applies only to taxes levied by the unit of government granting the exemption. Unless otherwise specified by the county or municipality, this exemption will apply to all tax levies of the county or municipality granting the exemption, including dependent special districts and municipal service taxing units.

(c) It must specify the amount of the exemption, which may not exceed the applicable amount specified in subsection (2). If the county or municipality specifies a different exemption amount for dependent special districts or municipal service taxing units, the exemption amount must be uniform in all dependent special districts or municipal service taxing units within the county or municipality.

(d) It must require that a taxpayer claiming the exemption annually submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue.

(5) The department must require by rule that the filing of the statement be supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), any request for an extension of time to file returns, and any other documents it finds necessary, for each member of the household, to be submitted for

inspection by the property appraiser. The taxpayer's sworn statement shall attest to the accuracy of the documents and grant permission to allow review of the documents if requested by the property appraiser. Submission of supporting documentation is not required for the renewal of an exemption under this section unless the property appraiser requests such documentation. Once the documents have been inspected by the property appraiser, they shall be returned to the taxpayer or otherwise destroyed. The property appraiser is authorized to generate random audits of the taxpayers' sworn statements to ensure the accuracy of the household income reported. If so selected for audit, a taxpayer shall execute Internal Revenue Service Form 8821 or 4506, which authorizes the Internal Revenue Service to release tax information to the property appraiser's office. All reviews conducted in accordance with this section shall be completed on or before June 1. The property appraiser may not grant or renew the exemption if the required documentation requested is not provided.

(6) The board of county commissioners or municipal governing authority must deliver a copy of any ordinance adopted under this section to the property appraiser no later than December 1 of the year prior to the year the exemption will take effect. If the ordinance is repealed, the board of county commissioners or municipal governing authority shall notify the property appraiser no later than December 1 of the year prior to the year the exemption expires.

(7) Those persons entitled to the homestead exemption in s. 196.031 may apply for and receive an additional homestead exemption as provided in this section. Receipt of the additional homestead exemption provided for in this section shall be subject to the provisions of ss. 196.131 and 196.161, if applicable.

(8) If title 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.

(9) If the property appraiser determines that for any year within the immediately previous 10 years a person who was not entitled to the additional homestead exemption under this section was granted such an exemption, the property appraiser shall serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property that is owned by the taxpayer and is situated in this state is subject to the taxes exempted by the improper homestead exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. However, if such an exemption is improperly granted as a result of a clerical mistake or omission by the property appraiser, the person who improperly received the exemption may not be assessed a penalty and interest. Before any such lien may be filed, the owner must be given 30 days within which to pay the taxes, penalties, and interest. Such a lien is subject to the procedures and provisions set forth in s. 196.161(3).

History.—s. 1, ch. 99-341; s. 1, ch. 2002-52; s. 1, ch. 2007-4; s. 26, ch. 2010-5; s. 1, ch. 2012-57; s. 9, ch. 2013-72; s. 27, ch. 2014-17.

Disclaimer: The information on this system is unverified. The journals or printed bills of the respective chambers should be consulted for official purposes.

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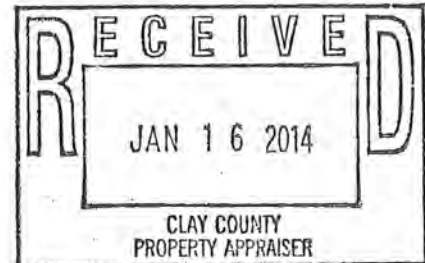


Town of Orange Park

2042 Park Avenue • Orange Park, Florida 32073 • Telephone 904/264-9565

January 14, 2014

Mr. Roger Suggs
Clay County Property Appraiser
477 Houston Street
Green Cove Springs, FL 32043



RE: Homestead Exemptions in Orange Park

Dear Roger:

Enclosed please find certified copies of two ordinances passed by the Orange Park Town Council on January 7, 2014. These ordinances grant additional homestead exemptions to certain qualifying individuals in the Town pursuant to Florida Statute 196.075.

We look forward to working with you to implement these exemptions in the Town for the 2015 tax year. Please do not hesitate to contact me should you have any questions or need additional information.

Sincerely,

Sarah Campbell
Town Clerk

CC: Sam Garrison, Town Attorney

Enclosures

/sjc

ORDINANCE NO. : 01-14

AN ORDINANCE OF THE TOWN OF ORANGE PARK, FLORIDA, ESTABLISHING AN ADDITIONAL HOMESTEAD EXEMPTION IN AN AMOUNT UP TO FIFTY THOUSAND DOLLARS FOR CERTAIN QUALIFYING LOW-INCOME SENIOR CITIZENS PURSUANT TO SECTION 196.075, FLORIDA STATUTES, TO BE APPLIED TO AD VALOREM TAXES LEVIED BY THE TOWN OF ORANGE PARK; PROVIDING FOR THE ANNUAL SUBMISSION OF A SWORN STATEMENT OF HOUSEHOLD INCOME AND SUPPORTING DOCUMENTATION TO THE COUNTY PROPERTY APPRAISER; PROVIDING APPLICABILITY FOR TITLE HELD JOINTLY WITH A RIGHT OF SURVIVORSHIP; PROVIDING FOR AVAILABILITY OR WAIVER OF THE EXEMPTION; PROVIDING FOR TRANSMITTAL OF THE ORDINANCE TO THE PROPERTY APPRAISER; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN IMMEDIATE EFFECTIVE DATE :

WHEREAS, Section 196.075, Florida Statutes authorizes municipalities to provide qualified low income seniors with an additional annual homestead exemption in an amount up to \$50,000.00, and

WHEREAS, the Orange Park Town Council has determined that the adoption of an ordinance creating such an additional homestead exemption for qualified low income

seniors is in the best interest of the Town and provides such seniors with much needed tax relief; now therefore,

BE IT ORDAINED by the Town Council of Orange Park:

Section 1. Purpose and Intent. In accordance with Section 196.075, Florida Statutes, any person sixty-five (65) years of age or older who has the legal or equitable title to real estate located within the Town of Orange Park and thereon maintains their permanent residence, and whose household income does not exceed Twenty Thousand Dollars (\$20,000.00) as annually adjusted pursuant to Section 196.075, Florida Statutes, shall be entitled to make application for an additional homestead exemption of up to Fifty Thousand Dollars (\$50,000.00). This additional homestead exemption, if granted, shall be in addition to and shall not replace any other lawfully approved additional homestead exemption for low income seniors authorized under Section 196.075, Florida Statutes, and shall be applied to all ad valorem taxes levied by the Town of Orange Park.

Section 2. Annual Application Requirement. Every person claiming the additional homestead exemption pursuant to this Ordinance must file a sworn written statement of household income with the Clay County Property Appraiser no later than March 1st of each year for which such exemption

is claimed. Such sworn statement and supporting documentation as required by the Florida Department of Revenue shall be filed on a form prescribed by the Department.

Section 3. Right of Survivorship. If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of this additional homestead exemption.

Section 4. Availability of Exemption. Section 196.075, Florida Statutes requires that once approved, this Ordinance be delivered to the Clay County Property Appraiser no later than December 1, 2014, for it to be effective for the 2015 tax year. This additional exemption shall be available commencing with the year 2015 tax roll, and the Clay County Property Appraiser may begin accepting sworn statements of household income and supporting documentation for the year 2015 tax roll as soon as the appropriate forms are available from the Florida Department of Revenue.

Section 5. Failure to File Application. Failure to file the sworn statement of household income and supporting documentation by March 1st of any given year shall constitute a waiver of the exemption privilege for that year.

Section 6. Transmittal to the Property Appraiser.

Upon adoption by the Town Council, the Town Clerk shall deliver a certified copy of this Ordinance to the Clay County Property Appraiser to be applicable for the tax year 2015.

Section 7. Conflicts. In the event that the provisions of this Ordinance are in conflict with any other ordinance, then the provisions of this Ordinance shall prevail.

Section 8. Severability. If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance.

Section 9. Effective Date. That this Ordinance shall become effective immediately upon its adoption.

Passed on first reading this 3rd day of December, 2013.

Passed on second reading this 7th day of January, 2014.


MAYOR

ATTEST:

Sarah Campbell
TOWN CLERK

FORM APPROVED:

Samuel P. Johnson
TOWN ATTORNEY

CERTIFICATION

I, SARAH CAMPBELL, Town Clerk in and for the Town of Orange Park, Florida, do hereby certify this is a true and correct copy of Ord. 01-14 dated 11-17-14, according to the records of the Town of Orange Park. Given under my hand and the seal of Orange Park, Florida this 14th day of January, A.D. 20 14.

SARAH CAMPBELL, Town Clerk

By *Sarah Campbell*

ORDINANCE NO.: 02-14

AN ORDINANCE OF THE TOWN OF ORANGE PARK, FLORIDA, ESTABLISHING AN ADDITIONAL HOMESTEAD EXEMPTION IN THE AMOUNT OF THE ASSESSED VALUE OF THE PROPERTY FOR CERTAIN QUALIFYING, LONG-TERM RESIDENT, LOW-INCOME SENIORS WHO ARE MAINTAINING THEIR PERMANENT RESIDENCE THEREON, HAVING A JUST VALUE LESS THAN TWO HUNDRED AND FIFTY THOUSAND DOLLARS, PURSUANT TO SECTION 196.075, FLORIDA STATUTES, TO BE APPLIED TO AD VALOREM TAXES LEVIED BY THE TOWN OF ORANGE PARK; PROVIDING FOR THE ANNUAL SUBMISSION OF A SWORN STATEMENT OF HOUSEHOLD INCOME AND SUPPORTING DOCUMENTATION TO THE COUNTY PROPERTY APPRAISER; PROVIDING APPLICABILITY FOR TITLE HELD JOINTLY WITH A RIGHT OF SURVIVORSHIP; PROVIDING FOR AVAILABILITY OR WAIVER OF THE EXEMPTION; PROVIDING FOR TRANSMITTAL OF THE ORDINANCE TO THE COUNTY PROPERTY APPRAISER; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN IMMEDIATE EFFECTIVE DATE

WHEREAS, Section 196.075, Florida Statutes authorizes municipalities to provide qualified low income seniors who have maintained their home as their permanent residence for at least twenty-five (25) years and whose home has a just value of less than Two Hundred and Fifty Thousand Dollars

(\$250,000.00) with an additional annual homestead exemption in the amount of the assessed value of the property, and

WHEREAS, the Orange Park Town Council has determined that the adoption of an ordinance creating such an additional homestead exemption for qualified, low-income seniors who are long-term Town residents, is in the best interest of the Town and provides such seniors with much needed tax relief; now therefore,

BE IT ORDAINED by the Town Council of Orange Park:

Section 1. Purpose and Intent. In accordance with Section 196.075, Florida Statutes, any person sixty-five (65) years of age or older who has the legal or equitable title to real estate located within the Town of Orange Park having a just value less than Two Hundred and Fifty Thousand Dollars (\$250,000.00) and which has been maintained as their permanent residence for at least twenty-five (25) years, and whose household income does not exceed Twenty Thousand Dollars (\$20,000.00) as annually adjusted pursuant to Section 196.075, Florida Statutes, shall be entitled to make application for an additional homestead exemption in the amount of the assessed value of the property. This additional homestead exemption, if granted, shall be in addition to and shall not replace any other lawfully approved additional homestead exemption for

low income seniors authorized under Section 196.075, Florida Statutes, and shall be applied to all ad valorem taxes levied by the Town of Orange Park.

Section 2. Annual Application Requirement. Every person claiming the additional homestead exemption pursuant to this Ordinance must file a sworn written statement of household income with the Clay County Property Appraiser no later than March 1st of each year for which such exemption is claimed. Such sworn statement and supporting documentation as required by the Florida Department of Revenue shall be filed on a form prescribed by the Department.

Section 3. Right of Survivorship. If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of this additional homestead exemption.

Section 4. Availability of Exemption. Section 196.075, Florida Statutes requires that once approved by a super majority (a majority plus one) of the members of the Town Council, this Ordinance be delivered to the Clay County Property Appraiser no later than December 1, 2014, for it to be effective for the 2015 tax year. This additional exemption shall be available commencing with the year 2015 tax roll, and the Clay County Property Appraiser

may begin accepting sworn statements of household income and supporting documentation for the year 2015 tax roll as soon as the appropriate forms are available from the Florida Department of Revenue.

Section 5. Failure to File Application. Failure to file the sworn statement of household income and supporting documentation by March 1st of any given year shall constitute a waiver of the exemption privilege for that year.

Section 6. Transmittal to the Property Appraiser. Upon adoption by a super majority of the Town Council, the Town Clerk shall deliver a certified copy of this Ordinance to the Clay County Property Appraiser to be applicable for the tax year 2015.

Section 7. Conflicts. In the event that the provisions of this Ordinance are in conflict with any other ordinance, then the provisions of this Ordinance shall prevail.

Section 8. Severability. If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance.

Section 9. Effective Date. That this Ordinance shall become effective immediately upon its adoption.

Passed on first reading this 3rd day of December, 2013.


Passed on second reading this 7th day of January, 2014.


MAYOR

ATTEST:


TOWN CLERK

FORM APPROVED:


TOWN ATTORNEY

CERTIFICATION

I, SARAH CAMPBELL, Town Clerk in and for the Town of Orange Park, Florida, do hereby certify this is a true and correct copy of Ordn. 02-14 dated 11/9/14, according to the records of the Town of Orange Park. Given under my hand and the seal of Orange Park, Florida this 14th day of January, A.D., 20 14.

SARAH CAMPBELL, Town Clerk
By 