



AGENDA ITEM SUMMARY

MEETING DATE: May 1, 2017

AGENDA ITEM NO.: 9

FOR:

City of Weston Indian Trace Development District Bonaventure Development District

TITLE:

An Ordinance of the City of Weston, Florida, amending Section 42.01, "Additional Homestead Exemption" of Chapter 42 "Homestead Exemption"; to provide for an additional Homestead Exemption for property owners who meet certain criteria; and providing for an effective date.

Public Hearing and First Reading

SUMMARY EXPLANATION & BACKGROUND:

Section 196.075, Florida Statutes, has been amended for those property owners maintaining a permanent residence on the property, who have attained the age of 65, whose household income does not exceed \$20,000.00 adjusted annually in January by the Broward County Property Appraiser and has been a permanent long-term resident for at least 25 years.

The City Commission desires to amend the Code to enable the City's eligible property owners to take advantage of the additional long-term residency homestead exemption for persons 65 and older.

REQUESTED ACTION:

Approval.

EXHIBITS (LIST): Ordinance

PREPARED BY:

Jamie Alan Cole, City Attorney

PETITIONER/REPRESENTATIVE:

Not Applicable

RECOMMENDED FOR CONSIDERATION BY:

John R. Flint, City Manager
 Jamie Alan Cole, City Attorney

FUNDING SOURCE:

Not Applicable

VOTING REQUIRED FOR PASSAGE:

Majority Majority Plus One Unanimous

COMMISSION ACTION:

	M	2	Y	N	
					Approved as presented
Commissioner Jaffe					Approved as amended
Commissioner Feuer					Approved with conditions
Commissioner Kallman					Continued to
Commissioner Brown					Deferred to
Mayor Stermer					To deny

Notes:

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CITY OF WESTON, FLORIDA
ORDINANCE NO. 2017-__

AN ORDINANCE OF THE CITY OF WESTON, FLORIDA, AMENDING SECTION 42.01, "ADDITIONAL HOMESTEAD EXEMPTION," OF CHAPTER 42 "HOMESTEAD EXEMPTION;" TO PROVIDE FOR AN ADDITIONAL HOMESTEAD EXEMPTION FOR PROPERTY OWNERS WHO MEET CERTAIN CRITERIA; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, First, pursuant to Section 196.075, Florida Statutes, Section 42.01 of the City Code provides for an additional \$50,000.00 homestead exemption for persons 65 or older who meet certain criteria; and

WHEREAS, Second, on March 25, 2016, HB 277, was approved by the Governor, effective January 1, 2017, amending Section 196.075, Florida Statutes, subject to referendum approval, which was approved on November 8, 2016, authorizing county and municipal governments the option to expand the additional homestead exemption for persons 65 or older if the amount of the assessed value of the property for a person who has legal or equitable title to the subject real estate has a just value less than \$250,000.00, as determined in the first tax year that the owner applies and who has maintained thereon the permanent residence of the owner for at least 25 years, and is eligible for the exemption, the amount of the exemption is equal to the assessed value of the property; and

WHEREAS, Third, the City Commission desires to amend the Code to enable the City's eligible property owners to take advantage of the additional homestead exemption.

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Weston, Florida:

Section 1. The foregoing Whereas clauses are ratified and incorporated as the legislative intent and factual findings underlying this Ordinance.

Section 2. Amendment to Chapter 42.

Chapter 42, "Homestead Exemption" of the Code of Ordinances of the City of Weston, is amended to read as follows:

§ 42.01 ADDITIONAL HOMESTEAD EXEMPTION.

42.01(A) ***Requirements to obtain additional homestead exemption.*** ~~Any~~ A Person who meets each of the requirements set forth below shall be eligible for an additional homestead exemption in the amount of ~~\$50,000.00~~ set forth below, in accordance with F.S. § 196.075:

42.01(A)(1) The Person has legal or equitable title to the subject real estate;

42.01(A)(2) The Person maintains upon such property the permanent residence of the Owner;

42.01(A)(3) The Person has attained the age of 65;

Coding: underlined words are additions to existing text, ~~struck-through~~ words are deletions from existing text, shaded text reflects changes made from First Reading.

1 42.01(A)(4) The applicable household income does not exceed \$20,000.00, as adjusted
2 pursuant to (C) below; and

3 42.01(A)(5) The taxpayer claiming the above exemption submits annually to the Broward
4 County Property Appraiser, not later than March 1 of each year, a sworn statement of household
5 income on a form prescribed by the Florida Department of Revenue. The filing of this statement must
6 be supported by copies of any federal income tax returns for the prior year, any wage and earnings
7 statements (W-2 forms), and any other documents required by the Florida Department of Revenue
8 for each member of the household, to be submitted by June 1 of each year. The taxpayer's statement
9 shall attest to the accuracy of such copies. The Property Appraiser may not grant the exemption
10 without the required documentation.

11 42.01(A)(6) ***Amount of Additional Homestead Exemption.*** If the amount of the assessed
12 value of the property for a Person who has legal or equitable title to the subject real estate has a just
13 value less than \$250,000.00, as determined in the first tax year that the Owner applies and who has
14 maintained thereon the permanent residence of the Owner for at least 25 years, and is eligible for
15 the exemption, the amount of the exemption is equal to the assessed value of the Property, and
16 otherwise the exemption is equal to \$50,000.00.

17 42.02(B) ***Application of Homestead Exemption.*** Pursuant to and in accordance with F.S.
18 § 196.075, the additional homestead exemption as set forth in this Section shall apply to all ad
19 valorem property taxes levied by the City, including, dependent special districts and municipal
20 service taxing units.

21 42.02(C) ***Household income.*** For the purposes of subsection 42.01(A)(4) above,
22 beginning January 1, 2001, the \$20,000.00 household income limitation shall, as prescribed by F.S.
23 § 196.075, be adjusted annually, on January 1 of each year by the percentage change in the average
24 cost-of-living index in the period January 1 through December 31 of the immediately prior year
25 compared with the same period for the year prior to that. The index is the average of the monthly
26 consumer price index figures for the stated 12-month period, relative to the United States as a whole,
27 issued by the United States Department of Labor.

28
29 42.02(D) ***Joint title.*** If title is held jointly with right of survivorship, the Person residing
30 on the property and otherwise qualifying may receive the entire amount of the additional homestead
31 exemption.

32 * * *

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35 **Section 3. Codification.**

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37 It is the intention of the City Commission that the provisions of this Ordinance become and
38 be made part of the City Code, and that the Sections of this Ordinance may be renumbered or
39 relettered and the word "ordinance" may be changed to "section" or such other appropriate word or
40 phrase to accomplish such intentions.
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1 **Section 4. Severability.**

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3 Should any section, paragraph, sentence, clause, phrase or other part of this Ordinance be
4 declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity
5 of this Ordinance as a whole or any portion thereof, other than the part so declared to be invalid.
6

7 **Section 5. Conflict.**

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9 That all Sections or parts of Sections of the Code of Ordinances, all Ordinances or parts of
10 Ordinances, and all Resolutions, or parts of Resolutions, in conflict with this Ordinance are repealed
11 to the extent of such conflict.
12

13 **Section 6. Effective Date.**

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15 This Ordinance shall become effective upon passage and adoption.

16
17 PASSED ON FIRST READING _____.

18
19 PASSED AND ADOPTED ON SECOND READING _____.

20
21 CITY COMMISSION
22 CITY OF WESTON, FLORIDA

23
24 By _____
25 Daniel J. Stermer, Mayor

26 ATTEST:

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28 _____
29 Patricia A. Bates, City Clerk

30
31 Approved as to form and legality
32 for the use of and reliance by the
33 City of Weston only:

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35 _____
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37 Jamie Alan Cole, City Attorney
38

Roll Call:
Commissioner Jaffe _____
Commissioner Feuer _____
Commissioner Kallman _____
Commissioner Brown _____
Mayor Stermer _____

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