

# CITY OF LAUDERDALE LAKES

Agenda Cover Page

Fiscal Impact: Yes

Contract Requirement: No

Title
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ORDINANCE 2024-011 AUTHORIZING THE IMPLEMENTATION OF AN ADDITIONAL HOMESTEAD EXEMPTION, SENIOR EXEMPTION ON AD VALOREM TAXES OF \$25,000 IN ACCORDANCE WITH FLORIDA STATUTE 196.075 (4) (A-D), WITH A FISCAL IMPACT OF \$38,059
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Summary
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This ordinance authorizes the increase of the Senior Exemption on Ad Valorem taxes from \$25,000 to \$50,000 in accordance with Florida Statute 196.075 (4) (a-d).
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Staff Recommendation
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**Background:**

The Senior Exemption is governed by Florida State Statute. It allows municipalities to provide up to \$50,000 as an exemption towards a property owners primary residency based upon the property owner being a minimum age of 65 and income not to exceed \$20,000. Additionally, the homeowner's Just Property Value must not exceed \$250,000 and maintained permanent residence as the owner for at least 25 years. Based upon previous workshop discussion with the City Commission staff is proceeding with soliciting Commission approval to implement the Senior Exemption, which is an additional homestead exception in compliance with Florida Statute 196.075 (4) (a-d). The City implemented a \$25,000 senior exemption, effective February 8, 2000, Ordinance #00-08 (See Attached). This action would increase the exemption to \$50,000.

City staff has reviewed the impact of the City of Lauderdale Lakes granting an additional homestead exception to seniors who meet the stated qualification as outlined in the Florida Statute 196.075. Based upon staff's review, 694 parcels would qualify for the exemption based upon those parcel that currently receive the exemption through the County. However only 203 parcels would benefit from the additional homestead exemption because 491 parcels after receiving the County's Senior Exemption have a taxable value of 0. If the City provides with an additional homestead exemption to seniors who qualify for the exemption, 201 parcels will be impacted and the City will lose City Wide Ad Valorem taxes estimated to be \$38,059. See Exhibit A for the detail impact of granting the Senior Homestead Exemption.

**Funding Source:**

General Fund, 00180-31110-Ad Valorem Revenue

**Fiscal Impact:**

The City will lose approximately \$38,059 in Ad Valorem Revenue.

**Sponsor Name/Department:** Asheley Hepburn, Director Financial Services, MPA

**Meeting Date:** 4/23/2024

**ATTACHMENTS:**

Description	Type
<input type="checkbox"/> Ordinance 2024-011 Adopting Senior Exemption	Ordinance

- ▣ Senior Exemption
- ▣ Ordinance #00-08

Backup Material  
Backup Material



1           WHEREAS, Section 196.075(1)(b), Florida Statutes, states that “Household income”  
2 means the adjusted gross income, as defined in s. 62 of the United States Internal Revenue Code,  
3 of all members of a household;

4           WHEREAS, Section 196.075(4)(a) further mandates, among other things, that:

5           An ordinance granting an additional homestead exemption as authorized by this section  
6 must meet the following requirements:

7           (a) It must be adopted under the procedures for adoption of a nonemergency  
8 ordinance specified in chapter 125 by a board of county commissioners or chapter  
9 166 by a municipal governing authority, *except that the exemption authorized by*  
10 *paragraph (2)(b) must be authorized by a super majority (a majority plus one) vote*  
11 *of the members of the governing body of the county or municipality granting such*  
12 *exemption. [Emphasis added]*  
13

14           WHEREAS, City Staff has determined that within the City of Lauderdale Lakes (“City”),  
15 approximately 694 parcels presently qualify for the proposed additional homestead exemption,  
16 which determination is made based on City Staff’s confirmation that the referenced 694 parcels  
17 are currently receiving the same additional homestead exemption by the City for the calendar  
18 year 2023;

19           WHEREAS, City Staff has further determined that only 203 of the 694 referenced parcels  
20 would benefit from the proposed additional homestead exemption because 491 of such parcels  
21 have a taxable value of \$0 after receiving the existing City Senior Exemption after meeting the  
22 same statutory requirements;

23           WHEREAS, in the event that the City allows for an additional homestead exemption to  
24 persons 65 and older who otherwise qualify for the exemption, 203 parcels will be impacted, and  
25 will cause a reduction in Citywide Ad Valorem taxes estimated to be in the amount of Thirty-Eight

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1 Thousand Fifty-Nine and 21/100 Dollars (\$38,059.21);

2 WHEREAS, the funding source for this exemption is the General Fund, 00180-31110-Ad  
3 Valorem Revenue;

4 WHEREAS, the fiscal impact associated with implementing this ordinance is Thirty-Eight  
5 Thousand Fifty-Nine and 21/100 Dollars (\$38,059.21); and

6 WHEREAS, the City Commission of Lauderdale Lakes has determined it to be in the best  
7 interest of the health, safety and welfare of the residents of the City to allow an additional  
8 homestead exemption for persons 65 or older and who otherwise meet the requirements of  
9 Section 196.075.

10 NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF  
11 LAUDERDALE LAKES as follows:

12 SECTION 1. RECITALS. The foregoing recitals are true and correct and are incorporated  
13 herein by this reference.

14 SECTION 2. AUTHORITY AND LEGISLATIVE FINDINGS. The City Commission hereby  
15 finds that this Ordinance is authorized pursuant to Chapter 1, Section 1-7 of the Code and is in  
16 accordance with and is required for compliance with Chapter 166, Florida Statutes, and Section  
17 196.075, Florida Statutes and other applicable provisions of law.

18

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1 SECTION 3. AMENDMENT. CHAPTER 82 (TAXATION AND FINANCE), ARTICLE I,  
2 SECTION 82-3 (ADDITIONAL HOMESTEAD EXEMPTION) OF THE CODE OF ORDINANCES,  
3 LAUDERDALE LAKES, FLORIDA IS HEREBY AMENDED TO READ AS FOLLOWS:  
4

5 **Sec. 82-3. Additional homestead exemptions.**

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

7 (a) ~~Definitions.~~ The following terms shall have the respective meanings as hereinafter set forth:

8 *City* means the City of Lauderdale Lakes, Broward County, Florida.

9 (b) *Household* means a person or group of persons living together in a room or group of  
10 rooms as a housing unit, but the term does not include persons boarding in or renting a portion  
11 of the dwelling.

12 (c) *Household income* means the adjusted gross income, as defined in section 62 of the  
13 United States Internal Revenue Code, of all members of a household.

14 (d) *Property appraiser* means the Broward County Property Appraiser.

15 ~~(b2)~~ *Additional homestead exemption.* In accordance with Section 6(d), Art. III of the Constitution  
16 of the State of Florida and Pursuant to Section F.S. § 196.075, Florida Statutes, as currently  
17 existing or as may be amended from time to time, the City of Lauderdale Lakes does hereby  
18 allow both of the following ~~an~~ additional homestead exemptions:

19 (a) Up to of \$250,000.00, for which additional homestead exemption is limited to those taxes  
20 levied by the city, is available to any person who has the legal or equitable title to real estate  
21 and maintains thereon the permanent residence of the owner, who has attained age 65 and  
22 whose household income does not exceed \$20,000.

23 (b) The amount of the assessed value of the property for a person who has the legal or  
24 equitable title to real estate with a just value less than \$250,000, as determined in the first  
25 tax year that the owner applies and is eligible for the exemption, and who has maintained  
26 thereon the permanent residence of the owner for at least 25 years, who has attained age  
27 65, and whose household income does not exceed the income limitation prescribed in  
28 paragraph (a), as calculated in subsection (c)

29 (c) *Adjustment of income limitation.* Beginning January 1, 2001, the \$20,000.00 income  
30 limitation shall be adjusted annually, on January 1, by the percentage change in the average  
31 cost-of-living index in the period January 1 through December 31 of the immediate prior  
32 year compared with the same period for the year prior to that. The index is the average of  
33 the monthly consumer-price-index figures for the age of the stated 12-month period,  
34 relative to the United States as a whole, issued by the United States Department of Labor.

35 (d) *Annual submittal requirement.* Any taxpayer claiming the additional homestead exemption  
36 provided for in this section shall, not later than March 1, submit a sworn statement of

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1 household income, on a form prescribed by the State of Florida, Department of Revenue, to  
2 the property appraiser.

3 (e) The additional homestead exemptions provided for in subsection (2) applies only to taxes  
4 levied by the City of Lauderdale Lakes, including all dependent taxing districts and municipal  
5 service taxing units, if any.

6  
7 SECTION 4. CONFLICT: All Ordinances, Resolutions or other Code provisions previously  
8 adopted or entered into by the City that are in conflict with this Ordinance are hereby repealed  
9 to the extent inconsistent herewith.

10 SECTION 5. SEVERABILITY: If any section, subsection, sentence, clause, phrase or  
11 portion of this Ordinance is for any reason held invalid or unconstitutional by any court of  
12 competent jurisdiction, such portion shall be deemed a separate, distinct and independent  
13 provision and such holding shall not affect the validity of the remaining portions of this  
14 Ordinance.

15 SECTION 6. INCLUSION IN THE CODE OF ORDINANCES: It is the intention of the City  
16 Commission of the City of Lauderdale Lakes that the provisions of this Ordinance shall become  
17 and be made a part of the Code of Ordinances in the City of Lauderdale Lakes and that the  
18 sections of this Ordinance may be renumbered or relettered and the word "Ordinance" may be  
19 changed to "Chapter," "Section," "Article" or such other appropriate word or phrase, the use of  
20 which shall accomplish the intentions herein expressed; provided, however, that Section 1 hereof  
21 or the provisions contemplated thereby shall not be codified.

22

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1 SECTION 7. EFFECTIVE DATE: This Ordinance shall become effective immediately upon  
2 passage on second reading.

3 PASSED BY THE CITY COMMISSION OF THE CITY OF LAUDERDALE LAKES ON FIRST  
4 READING AT ITS REGULAR COMMISSION MEETING ON THE 23<sup>RD</sup> DAY OF APRIL 2024.

5 PASSED AND ADOPTED BY THE CITY COMMISSION OF THE CITY OF LAUDERDALE LAKES  
6 ON SECOND READING AT ITS REGULAR COMMISSION MEETING ON THE \_\_\_\_ DAY OF \_\_\_\_\_  
7 2024.

8  
9  
10 \_\_\_\_\_  
11 VERONICA EDWARDS PHILLIPS, MAYOR

12 ATTEST:

13  
14  
15  
16  
17 \_\_\_\_\_  
18 VENICE HOWARD, CMC, CITY CLERK

19  
20 Approved as to form and legality  
21 for the use of and reliance by the  
22 City of Lauderdale Lakes only:

23  
24  
25 \_\_\_\_\_  
26 Sidney C. Calloway, City Attorney

27  
28 **VOTE:**

29  
30 Mayor Veronica Edwards Phillips \_\_\_\_\_ (For) \_\_\_\_\_ (Against) \_\_\_\_\_ (Other)  
31 Vice-Mayor Mark Spence \_\_\_\_\_ (For) \_\_\_\_\_ (Against) \_\_\_\_\_ (Other)  
32 Commissioner Tycie Causwell \_\_\_\_\_ (For) \_\_\_\_\_ (Against) \_\_\_\_\_ (Other)  
33 Commissioner Karlene Maxwell-Williams \_\_\_\_\_ (For) \_\_\_\_\_ (Against) \_\_\_\_\_ (Other)  
34 Commissioner Sharon Thomas \_\_\_\_\_ (For) \_\_\_\_\_ (Against) \_\_\_\_\_ (Other)

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City of Lauderdale Lakes  
Impact of Granting \$50K  
Senior Homestead Exemption

Exhibit A

FOLIO NUMBER	USE COD	JUST LAND VALUE	JUST BUILDING VALUE	NEW SOH VALUE	NEW SB SOH VALUE	HE1 AMOUNT	HE2 AMOUNT	CITY TAXABLE	Impact of Loss Ad Valorem Tax
494125GK1260	04	9,830.00	88,470.00	98,300.00	98,300.00	25,000.00	-	49,150.00	422.69
494230090530	01	41,750.00	330,420.00	122,980.00	122,980.00	25,000.00	25,000.00	47,980.00	412.63
494219150500	01	41,010.00	350,360.00	122,280.00	122,280.00	25,000.00	25,000.00	47,280.00	406.61
494124080550	01	74,420.00	401,610.00	121,870.00	121,870.00	25,000.00	25,000.00	46,870.00	403.08
494124140490	01	40,520.00	298,190.00	121,410.00	121,410.00	25,000.00	25,000.00	46,410.00	399.13
494113120740	01	46,420.00	319,320.00	121,170.00	121,170.00	25,000.00	25,000.00	46,170.00	397.06
494230090380	01	41,750.00	336,990.00	120,540.00	120,540.00	25,000.00	25,000.00	45,540.00	391.64
494124130900	01	21,930.00	193,260.00	120,470.00	120,470.00	25,000.00	25,000.00	45,470.00	391.04
494124010270	01	35,750.00	273,770.00	120,150.00	120,150.00	25,000.00	25,000.00	45,150.00	388.29
494124100430	01	39,950.00	374,860.00	119,790.00	119,790.00	25,000.00	25,000.00	44,790.00	385.19
494230101020	01	60,210.00	339,860.00	119,480.00	119,480.00	25,000.00	25,000.00	44,480.00	382.53
494124130950	01	22,030.00	210,830.00	119,400.00	119,400.00	25,000.00	25,000.00	44,400.00	381.84
494124010020	01	38,500.00	243,500.00	118,650.00	118,650.00	25,000.00	25,000.00	43,650.00	375.39
494124BB0600	04	11,420.00	102,790.00	81,360.00	94,830.00	25,000.00	-	43,640.00	375.30
494125CA0220	04	10,740.00	96,680.00	84,470.00	94,560.00	25,000.00	-	43,620.00	375.13
494124120520	01	41,920.00	316,110.00	118,410.00	118,410.00	25,000.00	25,000.00	43,410.00	373.33
494124130880	01	21,930.00	167,270.00	118,060.00	118,060.00	25,000.00	25,000.00	43,060.00	370.32
494219150060	01	37,980.00	345,010.00	122,860.00	122,860.00	25,000.00	25,000.00	42,860.00	368.60
494219150490	01	52,130.00	411,980.00	121,850.00	121,850.00	25,000.00	25,000.00	41,850.00	359.91
494219140390	01	37,950.00	330,770.00	116,360.00	116,360.00	25,000.00	25,000.00	41,360.00	355.70
494219120970	01	37,950.00	312,440.00	116,340.00	116,340.00	25,000.00	25,000.00	41,340.00	355.52
494124100540	01	48,260.00	313,260.00	115,940.00	115,940.00	25,000.00	25,000.00	40,940.00	352.08
494219100510	01	39,950.00	375,370.00	115,660.00	115,660.00	25,000.00	25,000.00	40,660.00	349.68
494124DG0150	04	11,050.00	99,490.00	66,240.00	81,290.00	25,000.00	-	40,220.00	345.89
494230070610	01	39,990.00	310,940.00	119,840.00	119,840.00	25,000.00	25,000.00	39,840.00	342.62
494219031170	01	38,120.00	237,290.00	114,630.00	114,630.00	25,000.00	25,000.00	39,630.00	340.82
494219100700	01	44,690.00	395,620.00	119,150.00	119,150.00	25,000.00	25,000.00	39,150.00	336.69
494219071360	01	36,120.00	410,370.00	124,060.00	124,060.00	25,000.00	25,000.00	39,060.00	335.92
494125HM0020	04	9,830.00	88,470.00	65,400.00	76,050.00	25,000.00	-	38,500.00	331.10
494230090880	01	50,190.00	315,130.00	118,210.00	118,210.00	25,000.00	25,000.00	38,210.00	328.61
494230011310	01	49,960.00	350,420.00	113,190.00	113,190.00	25,000.00	25,000.00	38,190.00	328.43
494125GK0330	04	11,250.00	101,200.00	112,450.00	112,450.00	25,000.00	25,000.00	37,450.00	322.07
494124010330	01	38,500.00	281,800.00	112,360.00	112,360.00	25,000.00	25,000.00	37,360.00	321.30
494219080220	01	37,970.00	335,960.00	117,350.00	117,350.00	25,000.00	25,000.00	37,350.00	321.21
494219010260	01	33,650.00	237,770.00	112,220.00	112,220.00	25,000.00	25,000.00	37,220.00	320.09
494230100830	01	37,950.00	284,220.00	111,390.00	111,390.00	25,000.00	25,000.00	36,390.00	312.95
494219030640	01	33,440.00	299,600.00	110,760.00	110,760.00	25,000.00	25,000.00	35,760.00	307.54
494125GK0660	04	9,830.00	88,470.00	60,890.00	75,280.00	25,000.00	-	34,760.00	298.94
494219150720	01	52,700.00	419,570.00	114,750.00	114,750.00	25,000.00	25,000.00	34,750.00	298.85
494124010940	01	35,750.00	229,230.00	109,730.00	109,730.00	25,000.00	25,000.00	34,730.00	298.68
494219101520	01	42,900.00	370,240.00	114,490.00	114,490.00	25,000.00	25,000.00	34,490.00	296.61
494230100050	01	38,070.00	371,110.00	109,440.00	109,440.00	25,000.00	25,000.00	34,440.00	296.18
494230110550	01	48,760.00	335,140.00	113,690.00	113,690.00	25,000.00	25,000.00	33,690.00	289.73
494230031101	01	58,280.00	277,580.00	108,260.00	108,260.00	25,000.00	25,000.00	33,260.00	286.04
494124080040	01	38,100.00	255,520.00	108,240.00	108,240.00	25,000.00	25,000.00	33,240.00	285.86
494219110970	01	37,950.00	314,290.00	107,950.00	107,950.00	25,000.00	25,000.00	32,950.00	283.37
494219050540	01	36,660.00	297,670.00	107,650.00	107,650.00	25,000.00	25,000.00	32,650.00	280.79
494113120010	01	41,730.00	328,640.00	107,600.00	107,600.00	25,000.00	25,000.00	32,600.00	280.36
494125AJ0310	04	10,740.00	96,680.00	107,420.00	107,420.00	25,000.00	25,000.00	32,420.00	278.81
494113120720	01	35,690.00	324,060.00	106,900.00	106,900.00	25,000.00	25,000.00	31,900.00	274.34
494219100640	01	49,490.00	360,170.00	116,890.00	116,890.00	25,000.00	25,000.00	31,890.00	274.25
494124AJ0190	04	7,220.00	64,990.00	61,190.00	65,690.00	25,000.00	-	31,600.00	271.76
494124140370	01	38,040.00	268,730.00	106,310.00	106,310.00	25,000.00	25,000.00	31,310.00	269.27
494219080340	01	37,970.00	311,450.00	106,190.00	106,190.00	25,000.00	25,000.00	31,190.00	268.23
494113120650	01	54,850.00	268,900.00	105,630.00	105,630.00	25,000.00	25,000.00	30,630.00	263.42
494219020650	01	47,810.00	353,880.00	105,590.00	105,590.00	25,000.00	25,000.00	30,590.00	263.07
494230080700	01	43,760.00	273,350.00	105,500.00	105,500.00	25,000.00	25,000.00	30,500.00	262.30

City of Lauderdale Lakes  
 Impact of Granting \$50K  
 Senior Homestead Exemption

Exhibit A

FOLIO NUMBER	USE_COD	JUST LAND VALUE	JUST BUILDING VALUE	NEW SOH VALUE	NEW_SB SOH VALUE	HE1_AMOUNT	HE2_AMOUNT	CITY TAXABLE	Impact of Loss Ad Valorem Tax
494230090600	01	41,750.00	290,960.00	110,420.00	110,420.00	25,000.00	25,000.00	30,420.00	261.61
494124100380	01	40,000.00	381,060.00	104,910.00	104,910.00	25,000.00	25,000.00	29,910.00	257.23
494219131160	01	37,950.00	386,070.00	104,880.00	104,880.00	25,000.00	25,000.00	29,880.00	256.97
494124020150	01	39,460.00	245,040.00	104,550.00	104,550.00	25,000.00	25,000.00	29,550.00	254.13
494219152130	01	35,200.00	282,580.00	104,520.00	104,520.00	25,000.00	25,000.00	29,520.00	253.87
494219070570	01	40,440.00	330,450.00	109,350.00	109,350.00	25,000.00	25,000.00	29,350.00	252.41
494219051450	01	33,940.00	391,350.00	104,240.00	104,240.00	25,000.00	25,000.00	29,240.00	251.46
494219141240	01	37,950.00	328,160.00	109,240.00	109,240.00	25,000.00	25,000.00	29,240.00	251.46
494219110940	01	42,380.00	337,010.00	104,200.00	104,200.00	25,000.00	25,000.00	29,200.00	251.12
494113120640	01	40,350.00	311,930.00	103,890.00	103,890.00	25,000.00	25,000.00	28,890.00	248.45
494219051370	01	33,890.00	396,840.00	103,760.00	103,760.00	25,000.00	25,000.00	28,760.00	247.34
494219100620	01	52,950.00	317,470.00	108,650.00	108,650.00	25,000.00	25,000.00	28,650.00	246.39
494230AC0260	04	7,320.00	65,850.00	55,480.00	63,410.00	25,000.00	-	28,650.00	246.39
494219091930	01	38,560.00	316,600.00	103,410.00	103,410.00	25,000.00	25,000.00	28,410.00	244.33
494124131210	01	22,120.00	210,950.00	103,270.00	103,270.00	25,000.00	25,000.00	28,270.00	243.12
494230080200	01	37,950.00	307,640.00	113,100.00	113,100.00	25,000.00	25,000.00	28,100.00	241.66
494219140460	01	37,950.00	329,040.00	102,860.00	102,860.00	25,000.00	25,000.00	27,860.00	239.60
494219151760	01	37,980.00	346,980.00	102,630.00	102,630.00	25,000.00	25,000.00	27,630.00	237.62
494124080210	01	45,630.00	341,950.00	102,300.00	102,300.00	25,000.00	25,000.00	27,300.00	234.78
494124131020	01	31,890.00	214,350.00	102,240.00	102,240.00	25,000.00	25,000.00	27,240.00	234.26
494219071110	01	35,720.00	303,810.00	102,120.00	102,120.00	25,000.00	25,000.00	27,120.00	233.23
494230080430	01	37,950.00	276,140.00	101,840.00	101,840.00	25,000.00	25,000.00	26,840.00	230.82
494124070600	01	40,880.00	341,840.00	106,750.00	106,750.00	25,000.00	25,000.00	26,750.00	230.05
494230080300	01	41,610.00	257,170.00	101,660.00	101,660.00	25,000.00	25,000.00	26,660.00	229.28
494219090870	01	35,590.00	359,260.00	106,520.00	106,520.00	25,000.00	25,000.00	26,520.00	228.07
494124040520	01	25,250.00	219,850.00	101,360.00	101,360.00	25,000.00	25,000.00	26,360.00	226.70
494219152070	01	39,960.00	270,230.00	101,230.00	101,230.00	25,000.00	25,000.00	26,230.00	225.58
494124020830	01	35,750.00	343,600.00	100,960.00	100,960.00	25,000.00	25,000.00	25,960.00	223.26
494124070590	01	40,880.00	276,450.00	105,430.00	105,430.00	25,000.00	25,000.00	25,430.00	218.70
494125021110	01	47,310.00	304,180.00	100,130.00	100,130.00	25,000.00	25,000.00	25,130.00	216.12
494219100580	01	35,210.00	375,680.00	99,990.00	99,990.00	25,000.00	25,000.00	24,990.00	214.91
494125BK0190	04	14,220.00	127,990.00	99,670.00	99,670.00	25,000.00	25,000.00	24,670.00	212.16
494124CG0270	04	9,970.00	89,690.00	99,660.00	99,660.00	25,000.00	25,000.00	24,660.00	212.08
494219020470	01	33,180.00	330,340.00	99,530.00	99,530.00	25,000.00	25,000.00	24,530.00	210.96
494219060010	01	18,980.00	123,520.00	99,460.00	99,460.00	25,000.00	25,000.00	24,460.00	210.36
494124140660	01	35,760.00	327,460.00	98,830.00	98,830.00	25,000.00	25,000.00	23,830.00	204.94
494219110150	01	37,960.00	341,290.00	108,710.00	108,710.00	25,000.00	25,000.00	23,710.00	203.91
494230070100	01	39,130.00	229,590.00	98,250.00	98,250.00	25,000.00	25,000.00	23,250.00	199.95
494124070450	01	39,000.00	328,320.00	97,580.00	97,580.00	25,000.00	25,000.00	22,580.00	194.19
494230AH0680	04	10,190.00	91,670.00	101,860.00	101,860.00	25,000.00	25,000.00	21,860.00	188.00
494219130030	01	38,240.00	359,970.00	96,680.00	96,680.00	25,000.00	25,000.00	21,680.00	186.45
494230110390	01	40,190.00	281,930.00	96,240.00	96,240.00	25,000.00	25,000.00	21,240.00	182.66
494124011140	01	70,260.00	209,580.00	100,960.00	100,960.00	25,000.00	25,000.00	20,960.00	180.26
494230031490	01	44,000.00	313,440.00	95,950.00	95,950.00	25,000.00	25,000.00	20,950.00	180.17
494124140350	01	34,660.00	266,150.00	95,880.00	95,880.00	25,000.00	25,000.00	20,880.00	179.57
494219030430	01	33,440.00	301,470.00	95,480.00	95,480.00	25,000.00	25,000.00	20,480.00	176.13
494124DJ0590	04	11,050.00	99,490.00	95,240.00	95,240.00	25,000.00	25,000.00	20,240.00	174.06
494219150920	01	37,970.00	302,190.00	99,520.00	99,520.00	25,000.00	25,000.00	19,520.00	167.87
494230030100	01	46,590.00	274,560.00	94,340.00	94,340.00	25,000.00	25,000.00	19,340.00	166.32
494219010220	01	33,010.00	245,950.00	94,260.00	94,260.00	25,000.00	25,000.00	19,260.00	165.64
494124070920	01	34,730.00	291,160.00	93,580.00	93,580.00	25,000.00	25,000.00	18,580.00	159.79
494124020020	01	38,070.00	361,530.00	93,460.00	93,460.00	25,000.00	25,000.00	18,460.00	158.76
494219091540	01	46,670.00	336,970.00	98,420.00	98,420.00	25,000.00	25,000.00	18,420.00	158.41
494124020540	01	49,220.00	279,060.00	98,370.00	98,370.00	25,000.00	25,000.00	18,370.00	157.98
494230100530	01	37,950.00	309,690.00	98,100.00	98,100.00	25,000.00	25,000.00	18,100.00	155.66
494124010500	01	41,110.00	193,320.00	92,960.00	92,960.00	25,000.00	25,000.00	17,960.00	154.46
494230011030	01	49,090.00	318,520.00	102,870.00	102,870.00	25,000.00	25,000.00	17,870.00	153.68

City of Lauderdale Lakes  
 Impact of Granting \$50K  
 Senior Homestead Exemption

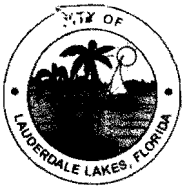
Exhibit A

FOLIO NUMBER	USE COD	JUST LAND VALUE	JUST BUILDING VALUE	NEW SOH VALUE	NEW SB SOH VALUE	HE1 AMOUNT	HE2 AMOUNT	CITY TAXABLE	Impact of Loss Ad Valorem Tax
494219070740	01	33,510.00	318,240.00	92,180.00	92,180.00	25,000.00	25,000.00	17,180.00	147.75
494219051270	01	33,880.00	352,970.00	97,140.00	97,140.00	25,000.00	25,000.00	17,140.00	147.40
494219070450	01	33,000.00	243,570.00	92,080.00	92,080.00	25,000.00	25,000.00	17,080.00	146.89
494219110170	01	37,960.00	297,930.00	91,790.00	91,790.00	25,000.00	25,000.00	16,790.00	144.39
494230010170	01	51,170.00	360,010.00	91,730.00	91,730.00	25,000.00	25,000.00	16,730.00	143.88
494124050680	01	22,960.00	236,310.00	91,720.00	91,720.00	25,000.00	25,000.00	16,720.00	143.79
494124070400	01	36,010.00	299,570.00	91,630.00	91,630.00	25,000.00	25,000.00	16,630.00	143.02
494125021130	01	38,500.00	291,350.00	91,210.00	91,210.00	25,000.00	25,000.00	16,210.00	139.41
494219130060	01	42,710.00	323,240.00	91,080.00	91,080.00	25,000.00	25,000.00	16,080.00	138.29
494230110400	01	41,750.00	288,590.00	95,930.00	95,930.00	25,000.00	25,000.00	15,930.00	137.00
494124021040	01	38,500.00	331,410.00	90,640.00	90,640.00	25,000.00	25,000.00	15,640.00	134.50
494219100920	01	33,620.00	286,580.00	90,340.00	90,340.00	25,000.00	25,000.00	15,340.00	131.92
494219030400	01	33,440.00	261,650.00	90,300.00	90,300.00	25,000.00	25,000.00	15,300.00	131.58
494125021380	01	47,340.00	274,180.00	90,250.00	90,250.00	25,000.00	25,000.00	15,250.00	131.15
494124DK0020	04	11,050.00	99,490.00	95,240.00	95,240.00	25,000.00	25,000.00	15,240.00	131.06
494124020660	01	35,750.00	333,260.00	90,080.00	90,080.00	25,000.00	25,000.00	15,080.00	129.69
494124HC0400	04	11,420.00	102,790.00	94,850.00	94,850.00	25,000.00	25,000.00	14,850.00	127.71
494124JG0030	04	12,630.00	113,630.00	89,750.00	89,750.00	25,000.00	25,000.00	14,750.00	126.85
494113120050	01	39,350.00	275,920.00	89,700.00	89,700.00	25,000.00	25,000.00	14,700.00	126.42
494125020240	01	35,750.00	266,500.00	89,340.00	89,340.00	25,000.00	25,000.00	14,340.00	123.32
494124080180	01	35,030.00	282,340.00	88,760.00	88,760.00	25,000.00	25,000.00	13,760.00	118.34
494124020900	01	35,750.00	347,010.00	88,720.00	88,720.00	25,000.00	25,000.00	13,720.00	117.99
494124020420	01	39,580.00	413,480.00	88,630.00	88,630.00	25,000.00	25,000.00	13,630.00	117.22
494124CJ0240	04	11,580.00	104,180.00	88,440.00	88,440.00	25,000.00	25,000.00	13,440.00	115.58
494230050210	01	59,400.00	317,830.00	87,760.00	87,760.00	25,000.00	25,000.00	12,760.00	109.74
494219120560	01	37,960.00	322,180.00	87,490.00	87,490.00	25,000.00	25,000.00	12,490.00	107.41
494124080430	01	36,790.00	283,750.00	87,390.00	87,390.00	25,000.00	25,000.00	12,390.00	106.55
494219010580	01	33,180.00	228,700.00	92,150.00	92,150.00	25,000.00	25,000.00	12,150.00	104.49
494125020940	01	38,500.00	260,770.00	87,090.00	87,090.00	25,000.00	25,000.00	12,090.00	103.97
494124100280	01	40,000.00	355,520.00	86,780.00	86,780.00	25,000.00	25,000.00	11,780.00	101.31
494219040050	01	37,960.00	243,690.00	91,500.00	91,500.00	25,000.00	25,000.00	11,500.00	98.90
494219021130	01	38,010.00	297,440.00	86,440.00	86,440.00	25,000.00	25,000.00	11,440.00	98.38
494219071280	01	36,440.00	352,570.00	86,240.00	86,240.00	25,000.00	25,000.00	11,240.00	96.66
494230020420	01	35,820.00	249,410.00	90,940.00	90,940.00	25,000.00	25,000.00	10,940.00	94.08
494124030690	01	35,750.00	291,400.00	85,810.00	85,810.00	25,000.00	25,000.00	10,810.00	92.97
494230100200	01	37,950.00	279,780.00	90,610.00	90,610.00	25,000.00	25,000.00	10,610.00	91.25
494219101010	01	37,970.00	254,940.00	85,080.00	85,080.00	25,000.00	25,000.00	10,080.00	86.69
494219021040	01	35,960.00	286,550.00	89,590.00	89,590.00	25,000.00	25,000.00	9,590.00	82.47
494124070340	01	37,420.00	229,770.00	84,420.00	84,420.00	25,000.00	25,000.00	9,420.00	81.01
494230100120	01	38,070.00	244,400.00	89,360.00	89,360.00	25,000.00	25,000.00	9,360.00	80.50
494124021060	01	38,500.00	324,700.00	84,260.00	84,260.00	25,000.00	25,000.00	9,260.00	79.64
494219020190	01	34,240.00	295,000.00	88,850.00	88,850.00	25,000.00	25,000.00	8,850.00	76.11
494124040190	01	39,900.00	298,200.00	83,120.00	83,120.00	25,000.00	25,000.00	8,120.00	69.83
494219101420	01	37,950.00	261,850.00	83,020.00	83,020.00	25,000.00	25,000.00	8,020.00	68.97
494124050950	01	23,780.00	227,890.00	82,820.00	82,820.00	25,000.00	25,000.00	7,820.00	67.25
494125GB0160	04	9,830.00	88,470.00	82,710.00	82,710.00	25,000.00	25,000.00	7,710.00	66.31
494125GK0250	04	9,830.00	88,470.00	82,710.00	82,710.00	25,000.00	25,000.00	7,710.00	66.31
494125GM0130	04	9,830.00	88,470.00	82,710.00	82,710.00	25,000.00	25,000.00	7,710.00	66.31
494125HM0740	04	9,830.00	88,470.00	82,710.00	82,710.00	25,000.00	25,000.00	7,710.00	66.31
494125JG1120	04	9,830.00	88,470.00	82,710.00	82,710.00	25,000.00	25,000.00	7,710.00	66.31
494230070310	01	35,750.00	232,740.00	87,700.00	87,700.00	25,000.00	25,000.00	7,700.00	66.22
494124130580	01	28,670.00	235,960.00	82,680.00	82,680.00	25,000.00	25,000.00	7,680.00	66.05
494124130230	01	59,860.00	214,440.00	87,620.00	87,620.00	25,000.00	25,000.00	7,620.00	65.53
494124130300	01	24,780.00	236,220.00	82,480.00	82,480.00	25,000.00	25,000.00	7,480.00	64.33
494124090420	01	66,690.00	351,350.00	82,160.00	82,160.00	25,000.00	25,000.00	7,160.00	61.58
494230070340	01	37,950.00	206,010.00	82,100.00	82,100.00	25,000.00	25,000.00	7,100.00	61.06
494219101150	01	33,840.00	322,010.00	91,820.00	91,820.00	25,000.00	25,000.00	6,820.00	58.65

City of Lauderdale Lakes  
 Impact of Granting \$50K  
 Senior Homestead Exemption

Exhibit A

FOLIO_NUMBER	USE_COD	JUST_LAND_VALUE	JUST_BUILDING_VALUE	NEW_SOH_VALUE	NEW_SB_SOH_VALUE	HE1_AMOUNT	HE2_AMOUNT	CITY_TAXABLE	Impact of Loss Ad Valorem Tax
494125BA0120	04	10,740.00	96,680.00	81,690.00	81,690.00	25,000.00	25,000.00	6,690.00	57.53
494124BH0200	04	9,970.00	89,690.00	81,660.00	81,660.00	25,000.00	25,000.00	6,660.00	57.28
494124BH0230	04	9,970.00	89,690.00	81,660.00	81,660.00	25,000.00	25,000.00	6,660.00	57.28
494124CA0120	04	9,970.00	89,690.00	81,660.00	81,660.00	25,000.00	25,000.00	6,660.00	57.28
494124CB0290	04	9,970.00	89,690.00	81,660.00	81,660.00	25,000.00	25,000.00	6,660.00	57.28
494230031621	01	35,750.00	243,980.00	86,400.00	86,400.00	25,000.00	25,000.00	6,400.00	55.04
494219130550	01	35,200.00	308,350.00	81,170.00	81,170.00	25,000.00	25,000.00	6,170.00	53.06
494124040460	01	24,670.00	226,490.00	86,160.00	86,160.00	25,000.00	25,000.00	6,160.00	52.98
494219070400	01	34,100.00	299,200.00	86,160.00	86,160.00	25,000.00	25,000.00	6,160.00	52.98
494219100990	01	37,970.00	259,700.00	81,000.00	81,000.00	25,000.00	25,000.00	6,000.00	51.60
494113120760	01	39,330.00	237,210.00	85,930.00	85,930.00	25,000.00	25,000.00	5,930.00	51.00
494124050340	01	36,360.00	326,210.00	80,720.00	80,720.00	25,000.00	25,000.00	5,720.00	49.19
494124020300	01	38,500.00	283,900.00	80,070.00	80,070.00	25,000.00	25,000.00	5,070.00	43.60
494219130150	01	35,200.00	303,350.00	84,380.00	84,380.00	25,000.00	25,000.00	4,380.00	37.67
494125AG0440	04	7,910.00	71,190.00	79,100.00	79,100.00	25,000.00	25,000.00	4,100.00	35.26
494219020630	01	35,170.00	265,970.00	78,970.00	78,970.00	25,000.00	25,000.00	3,970.00	34.14
494219130370	01	35,200.00	207,850.00	78,900.00	78,900.00	25,000.00	25,000.00	3,900.00	33.54
494230110570	01	37,950.00	224,160.00	78,840.00	78,840.00	25,000.00	25,000.00	3,840.00	33.02
494219030990	01	33,440.00	162,020.00	78,760.00	78,760.00	25,000.00	25,000.00	3,760.00	32.34
494230010630	01	38,490.00	271,410.00	83,540.00	83,540.00	25,000.00	25,000.00	3,540.00	30.44
494219031100	01	33,440.00	170,070.00	77,710.00	77,710.00	25,000.00	25,000.00	2,710.00	23.31
494219020240	01	39,360.00	261,340.00	77,360.00	77,360.00	25,000.00	25,000.00	2,360.00	20.30
494230AB0060	04	7,730.00	69,610.00	77,340.00	77,340.00	25,000.00	25,000.00	2,340.00	20.12
494230AD0540	04	7,730.00	69,610.00	77,340.00	77,340.00	25,000.00	25,000.00	2,340.00	20.12
494219091260	01	35,640.00	323,360.00	82,150.00	82,150.00	25,000.00	25,000.00	2,150.00	18.49
494124JJ0340	04	12,630.00	113,630.00	77,090.00	77,090.00	25,000.00	25,000.00	2,090.00	17.97
494124050160	01	37,390.00	307,560.00	75,640.00	75,640.00	25,000.00	25,000.00	640.00	5.50
494125HH0490	04	7,560.00	68,040.00	75,600.00	75,600.00	25,000.00	25,000.00	600.00	5.16
494124DD0400	04	11,420.00	102,790.00	75,460.00	75,460.00	25,000.00	25,000.00	460.00	3.96
494124HC0580	04	11,420.00	102,790.00	75,460.00	75,460.00	25,000.00	25,000.00	460.00	3.96
494124120870	01	38,580.00	375,940.00	75,350.00	75,350.00	25,000.00	25,000.00	350.00	3.01
494219091360	01	35,640.00	278,230.00	80,280.00	80,280.00	25,000.00	25,000.00	280.00	2.41
<b>Total (Count):</b>						<b>203</b>			<b>38,059.21</b>



# CITY OF LAUDERDALE LAKES

4300 NW 36th Street • Lauderdale Lakes, Florida 33319-5599  
(954) 731-1212 • Fax (954) 733-5126

**Mayor**

Samuel S. Brown

**Vice Mayor**

Samuel D. Goldstein

**Commissioner**

Eugene Beck

**Commissioner**

Hazelle Rogers

**Commissioner**

Julius S. Schneider

**Commissioner**

David W. Shomers

**Commissioner**

Levyd Williams

**City Manager**

Stanley D. Hawthorne

March 15, 2000

William Markham, CFA, ASA  
Broward County Property Appraiser  
Broward County Governmental Center  
115 South Andrews Avenue, Room 111F  
Fort Lauderdale, FL 33301-1899

Dear Mr. Markham:

On February 8, 2000 the City of Lauderdale Lakes City Commission approved Ordinance #00-08 which is an additional \$25,000 Homestead Exemption for Citizens 65 years of age or older. Enclosed is a certified copy of the approved ordinance for your records.

If you have any questions or if I can provide additional information, please call me at (954) 731-1212 extension 251.

Sincerely,

*Pamela J. Levy*  
Pamela J. Levy, CMC/AE  
City Clerk

I hereby certify that this document is a true and correct copy of the original of the City of Lauderdale Lakes, Florida.

SEAL OF  
COUNTY OF LAUDERDALE  
CITY OF LAUDERDALE LAKES  
INCORPORATED 1954

15

ORDINANCE NO. 00-08

AN ORDINANCE CREATING SECTION 23-27 OF CHAPTER 23 OF THE CODE OF ORDINANCES; PROVIDING FOR AN ADDITIONAL \$25,000 HOMESTEAD EXEMPTION FOR CITIZENS 65 YEARS OF AGE OR OLDER WHOSE HOUSEHOLD INCOME DOES NOT EXCEED \$20,000; PROVIDING FOR DEFINITIONS; PROVIDING FOR AN INCOME LIMITATION ADJUSTMENT; PROVIDING FOR AN ANNUAL SUBMITTAL; PROVIDING FOR INSTRUCTIONS TO THE CITY CLERK; PROVIDING FOR THE ADOPTION OF REPRESENTATIONS; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR INCLUSION IN CODE; PROVIDING AN EFFECTIVE DATE.

1 WHEREAS, on November 3, 1998 the voters of the State of Florida approved an  
2 addition to Section 6(f), Article VII of the State Constitution which authorized the Florida  
3 Legislature to grant an additional homestead exemption of up to Twenty Five Thousand  
4 Dollars (\$25,000) to persons 65 years of age or older whose household incomes do not  
5 exceed Twenty Thousand Dollars (\$20,000), and

6 WHEREAS, after the approval of the amendment to the Florida Constitution the  
7 Florida Legislature enacted Section 196.075, Florida Statutes, which implements Section  
8 6(f), Article VII of the Florida Constitution and authorizes a local government to grant an  
9 additional homestead exemption to those property owners who are 65 years of age or  
10 older whose household incomes do not exceed Twenty Thousand Dollars (\$20,000), and

11 WHEREAS, Section 196.075, Florida Statutes, also sets forth the procedures by  
12 which local governments are to enact ordinances granting the additional homestead  
13 exemption, and

14 WHEREAS, after due consideration, the City Commission wishes to implement the  
15 additional homestead exemption authorized in Section 6(f), Article VII of the Florida  
16 Constitution and Section 196.075, Florida Statutes,

17 NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE  
18 CITY OF LAUDERDALE LAKES as follows:

19 SECTION 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas  
20 Clauses are hereby ratified and confirmed as being true, and the same are hereby made  
21 a specific part of this Ordinance.

22 SECTION 2. CREATION: Section 23-27 of Chapter 27 of the Code of  
23 Ordinances is hereby created to read as follows:

24 **Section 23-27. Additional Homestead Exemption.**

25 (a) Definitions. The following terms shall have the respective meanings as  
26 hereinafter set forth:

27 (1) *Household* means a person or group of persons living together in a room or  
28 group of rooms as a housing unit, but the term does not include persons boarding in or  
29 renting a portion of the dwelling.

30 (2) *Household income* means the adjusted gross income, as defined in Section 62  
31 of the United States Internal Revenue Code, of all members of a household.

32 (3) *Property Appraiser* means the Broward County Property Appraiser.

33 (4) *City* means the City of Lauderdale Lakes, Broward County, Florida.

34 (b) Additional Homestead Exemption. Pursuant to the requirements of Section  
35 196.075, Florida Statutes, as currently existing or as may be amended from time to time,  
36 an additional homestead exemption of Twenty Five Thousand Dollars (\$25,000), which  
37 additional homestead exemption is limited to those taxes levied by the City, is available to  
38 any person who has the legal of equitable title to real estate and maintains thereon the  
39 permanent residence of the owner, who has attained age 65 and whose household  
40 income does not exceed Twenty Thousand Dollars (\$20,000).

41 (c) Adjustment of Income Limitation. Beginning January 1, 2001, the Twenty  
42 Thousand Dollars (\$20,000) income limitation shall be adjusted annually, on January 1,  
43 by the percentage change in the average cost-of-living index in the period January 1  
44 through December 31 of the immediate prior year compared with the same period for the  
45 year prior to that. The index is the average of the monthly consumer-price-index figures

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46 for the age of the stated 12-month period, relative to the United States as a whole, issued  
47 by the United States Department of Labor.

48 (d) Annual Submittal Requirement. Any taxpayer claiming the additional  
49 homestead exemption provided for in this Section shall, not later than March 1, submit a  
50 sworn statement of household income, on a form prescribed by the State of Florida,  
51 Department of Revenue, to the Property Appraiser.

52 Section 3. INSTRUCTIONS TO THE CITY CLERK: The City Clerk is hereby  
53 instructed to send a certified copy of this Ordinance to the Broward County Property  
54 Appraiser.

55 SECTION 4. CONFLICT: All ordinances or Code provisions in conflict herewith  
56 are hereby repealed.

57 SECTION 5. SEVERABILITY: If any section, subsection, sentence, clause,  
58 phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by  
59 any court of competent jurisdiction, such portion shall be deemed a separate, distinct and  
60 independent provision and such holding shall not affect the validity of the remaining  
61 portions of this Ordinance.

62 SECTION 6. INCLUSION IN CODE: It is the intention of the City Commission  
63 of the City of Lauderdale Lakes that the provisions of this Ordinance shall become and be  
64 made a part of the Code of Ordinances of the City of Lauderdale Lakes and that the  
65 sections of this Ordinance may be renumbered or relettered and the word "Ordinance"  
66 may be changed to "Chapter," "Section," "Article" or such other appropriate word or  
67 phrase, the use of which shall accomplish the intentions herein expressed; provided,  
68 however, that Section 1 hereof or the provisions contemplated thereby shall not be  
69 codified.



Ordinance #00-08

70  
71 SECTION 7. EFFECTIVE DATE: This Ordinance shall become effective  
72 immediately upon its final passage.

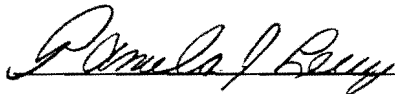
PASSED ON FIRST READING IN FULL ON THE 25<sup>TH</sup> DAY OF JANUARY, 2000.  
PASSED ON SECOND READING BY TITLE ONLY THE 8<sup>TH</sup> DAY OF FEB., 2000.

ADOPTED AND PASSED BY THE CITY COMMISSION OF THE  
CITY OF LAUDERDALE LAKES AT ITS REGULAR MEETING HELD ON THE  
8<sup>TH</sup> DAY OF FEBRUARY, 2000.

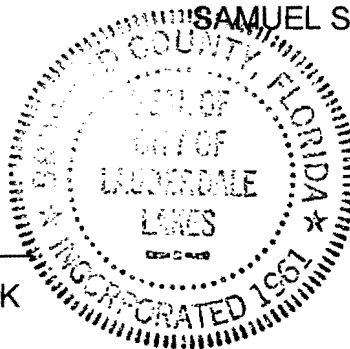


SAMUEL S. BROWN, MAYOR

ATTEST:



PAMELA J. LEVY, CITY CLERK





# CITY OF LAUDERDALE LAKES

4300 NW 36th Street • Lauderdale Lakes, Florida 33319-5599

(954) 731-1212 • Fax (954) 733-5126

**Mayor**

Samuel S. Brown

**Vice Mayor**

Samuel D. Goldstein

**Commissioner**

Eugene Beck

**Commissioner**

Hazelle Rogers

**Commissioner**

Julius S. Schneider

**Commissioner**

David W. Shomers

**Commissioner**

Levoyd Williams

**City Manager**

Stanley D. Hawthorne

February 14, 2000

William Markham, CFA, ASA  
Broward County Property Appraiser  
Broward County Governmental Center  
115 South Andrews Avenue, Room 111F  
Fort Lauderdale, FL 33301-1899

Dear Mr. Markham:

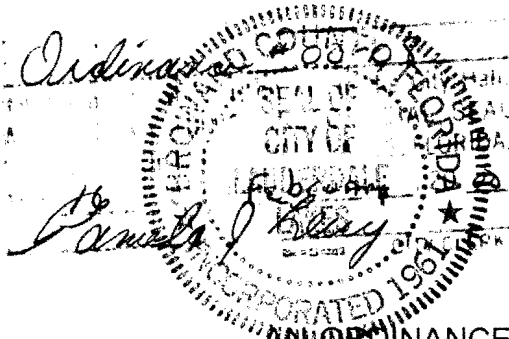
On February 8, 2000 the City of Lauderdale Lakes City Commission approved Ordinance #00-08 which is an additional \$25,000 Homestead Exemption for Citizens 65 years of age or older. Enclosed is a certified copy of the approved ordinance for your records.

If you have any questions or if I can provide additional information, please call me at (954) 731-1212 ext. 251.

Sincerely,

Pamela J. Levy, CMC/AE  
City Clerk

Enclosure



ORDINANCE NO. 00-08

AN ORDINANCE CREATING SECTION 23-27 OF CHAPTER 23 OF THE CODE OF ORDINANCES; PROVIDING FOR AN ADDITIONAL \$25,000 HOMESTEAD EXEMPTION FOR CITIZENS 65 YEARS OF AGE OR OLDER WHOSE HOUSEHOLD INCOME DOES NOT EXCEED \$20,000; PROVIDING FOR DEFINITIONS; PROVIDING FOR AN INCOME LIMITATION ADJUSTMENT; PROVIDING FOR AN ANNUAL SUBMITTAL; PROVIDING FOR INSTRUCTIONS TO THE CITY CLERK; PROVIDING FOR THE ADOPTION OF REPRESENTATIONS; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR INCLUSION IN CODE; PROVIDING AN EFFECTIVE DATE.

1 WHEREAS, on November 3, 1998 the voters of the State of Florida approved an  
2 addition to Section 6(f), Article VII of the State Constitution which authorized the Florida  
3 Legislature to grant an additional homestead exemption of up to Twenty Five Thousand  
4 Dollars (\$25,000) to persons 65 years of age or older whose household incomes do not  
5 exceed Twenty Thousand Dollars (\$20,000), and

6 WHEREAS, after the approval of the amendment to the Florida Constitution the  
7 Florida Legislature enacted Section 196.075, Florida Statutes, which implements Section  
8 6(f), Article VII of the Florida Constitution and authorizes a local government to grant an  
9 additional homestead exemption to those property owners who are 65 years of age or  
10 older whose household incomes do not exceed Twenty Thousand Dollars (\$20,000), and

11 WHEREAS, Section 196.075, Florida Statutes, also sets forth the procedures by  
12 which local governments are to enact ordinances granting the additional homestead  
13 exemption, and

14 WHEREAS, after due consideration, the City Commission wishes to implement the  
15 additional homestead exemption authorized in Section 6(f), Article VII of the Florida  
16 Constitution and Section 196.075, Florida Statutes,

17 NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE  
18 CITY OF LAUDERDALE LAKES as follows:

19 SECTION 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas  
20 Clauses are hereby ratified and confirmed as being true, and the same are hereby made  
21 a specific part of this Ordinance.

22 SECTION 2. CREATION: Section 23-27 of Chapter 27 of the Code of  
23 Ordinances is hereby created to read as follows:

24 **Section 23-27. Additional Homestead Exemption.**

25 (a) Definitions. The following terms shall have the respective meanings as  
26 hereinafter set forth:

27 (1) *Household* means a person or group of persons living together in a room or  
28 group of rooms as a housing unit, but the term does not include persons boarding in or  
29 renting a portion of the dwelling.

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Ordinance #00-08

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Ordinance #00-08

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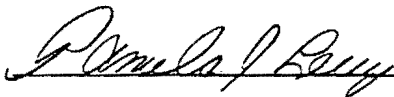
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SAMUEL S. BROWN, MAYOR

ATTEST:



PAMELA J. LEVY, CITY CLERK

