

DRAFT ORDINANCE NO. 2025-20

AN ORDINANCE ADOPTED BY THE CITY COUNCIL OF THE CITY OF GREENACRES, FLORIDA, AMENDING CHAPTER 13 "TAXATION," ARTICLE V "ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER," SECTION 13-85 "EXEMPTION," TO INCREASE THE HOMESTEAD EXEMPTION FOR QUALIFYING PERSONS 65 YEARS OF AGE AND OLDER; PROVIDING FOR SEVERABILITY, CONFLICTS, CODIFICATION, DELIVERY OF THE ORDINANCE, AND AN EFFECTIVE DATE

WHEREAS, the City of Greenacres, Florida (the "City") is a duly constituted municipality having such power and authority conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, Section 6(d), Article VII of the Florida Constitution and Section 196.075, Florida Statutes, authorize local governments to adopt an ordinance to establish an additional homestead exemption for a 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 an established maximum amount, originally set at \$32,561.00 and currently set at \$37,694.00 after annual adjustments; and

WHEREAS, on September 14, 2022, the City Council adopted Ordinance No. 2022-27 providing qualifying persons who are 65 years and older an additional homestead exemption of \$5,000.00, pursuant to Florida Statute section 196.075; and

WHEREAS, the City Council has determined that City Code section 13-85 should be amended to authorize a higher exemption in the amount of \$25,000.00; and

WHEREAS, the City Council has reviewed this proposed Ordinance and has determined that this Ordinance serves a public purpose and is in the best interests of the public health, safety and/or welfare of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GREENACRES, FLORIDA, THAT:

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SECTION 1. The foregoing recitals are hereby fully incorporated herein by reference as true and correct legislative findings of the City Council of the City of Greenacres.

SECTION 2. The City of Greenacres Code of Ordinances, Chapter 13 “Taxation,” Article V “Additional Homestead Exemption for Persons 65 and Older,” Section 13-85 “Exemption,” is hereby amended to read as follows:

Sec. 13-85. – Exemption.

(a) *Qualifications.* Pursuant to F.S. § 196.075, an additional homestead exemption is hereby authorized for any person who:

- (1) Has the legal or equitable title to real estate;
- (2) Maintains thereon the permanent residence of the owner;
- (3) Is 65 years or older as of January 1; and
- (4) Whose household income does not exceed \$32,561.00, as adjusted in subsection ~~(e)~~ (c) below.

(b) *Exemption amount.* The amount of the additional homestead exemption is ~~\$5,000.00~~ \$25,000.00.

(c) *Annual adjustment of household income limitation.* For purposes of determining household income, the \$32,561.00 household income limitation shall be calculated in accordance with F.S. § 196.075(3) and adjusted annually. The calculation of household income 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.

SECTION 3. Repeal of Conflicting Ordinances. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

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SECTION 4. Severability. If any section, part of a section, paragraph, sentence, clause, phrase or word of this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holdings of invalidity shall not affect the remaining portion of this Ordinance and it shall be construed to have been the legislative intent to pass the Ordinance without such unconstitutional, invalid or inoperative part therein, and the remainder of this Ordinance after the exclusion of such part or parts shall be deemed to be held valid as if such part or parts had not been included therein, or if this Ordinance or any of the provisions thereof shall be held inapplicable to any person, group of persons, property, kind of property, circumstances, or set of circumstances, such holdings shall not affect the applicability thereof to any other person, property or circumstances.

SECTION 5. Codification. It is the intention of the City Council, entered as hereby ordained, that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the City of Greenacres, Florida; that the Section(s) of this Ordinance may be renumbered or re-lettered to accomplish such intention, and that the word “Ordinance” may be changed to “Section”, “Article” or another word.

SECTION 6. Delivery of Ordinance. The City Clerk is directed to deliver a copy of this ordinance to the Palm Beach County Property Appraiser no later than December 1, 2025, if possible.

SECTION 7. Effective Date. The provisions of this Ordinance shall become effective immediately upon adoption.

[Signatures follow on the next page].

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Passed on the first reading this _____ day of _____ 2025.

PASSED AND ADOPTED on the second reading this _____ day of _____ 2025.

Voted:

Chuck Shaw, Mayor

Susy Diaz, Deputy Mayor, *District IV*

Attest:

Voted:

Quintella Moorer, City Clerk

John Tharp, Council Member, *District I*

Voted:

Peter Noble, Council Member, *District II*

Voted:

Judith Dugo, Council Member, *District III*

Voted:

Paula Bousquet, Council Member, *District V*

Approved as to Form and Legal Sufficiency:

Glen J. Torcivia, City Attorney



ITEM SUMMARY

MEETING DATE: September 3, 2025
FROM: Tanya Earley, Office of the City Attorney
SUBJECT: Expansion of Senior Homestead Exemption

BACKGROUND

Section 6(d), Article VII of the Florida Constitution and Section 196.075, Florida Statutes, authorize local governments to establish an additional homestead exemption for persons who are age 65 and older, and whose household incomes do not exceed an established maximum amount, originally set at \$32,561.00 and currently set at \$37,694.00 after annual adjustments.

In 2022, Greenacres adopted Ordinance No. 2022-27, which provided qualifying persons who are 65 years and older an additional homestead exemption of \$5,000.00 per year.

At its regular meeting on August 4, 2025, the City Council discussed the potential increase of the \$5,000.00 exemption and directed staff to prepare an ordinance effectuating the same.

Ordinance 2025-20 updates the City Code to increase the amount of the exemption to \$25,000.00 per year for qualifying persons.

ANALYSIS

The proposed increase would align the City's exemption program with others in Palm Beach County, while providing additional relief to qualified persons in accordance with state law.

FINANCIAL INFORMATION

The proposed increase can be incorporated into the City's budget without negatively impacting City programs or services.

LEGAL

The Office of the City Attorney has reviewed the item and all supporting documents for legal sufficiency.

STAFF RECOMMENDATION

Staff recommends approval of Ordinance 2025-20.

Business Impact Estimate

Proposed ordinance's title/reference:

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This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. This Business Impact Estimate may be revised following its initial posting.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption may apply, the City hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

In 2022, the City approved Ordinance No. 2022-27, which provided an additional \$5,000.00 homestead exemption for eligible persons who are 65 years of age or older. The proposed ordinance would increase the amount of the exemption for eligible persons to \$25,000.00 or such other amount as determined by the City Council during their consideration of the proposed ordinance.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City, if any:

The proposed ordinance does not impose any new fee or cost and is not expected to have a direct economic impact on private for-profit businesses or the City's regulatory costs.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

The proposed amendment does not apply to businesses operating within the City, and is not expected to impact any businesses within the City.

4. Additional information the governing body deems useful (if any):

Not applicable.