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ALACHUA COUNTY
BOARD OF COUNTY COMMISSIONERS

ORDINANCE -

AN ORDINANCE OF BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA; AMENDING CHAPTER 39.8, TITLE 3 OF THE ALACHUA COUNTY CODE OF ORDINANCES; GRANTING A SECOND ADDITIONAL HOMESTEAD TAX EXEMPTION TO PERSONS AGED 65 AND OLDER; PROVIDING ELIGIBILITY CRITERIA; PROVIDING FOR WHICH AD VALOREM LEVY THE EXEMPTION WILL APPLY; PROVIDING FOR THE AMOUNT OF THE EXEMPTION; PROVIDING FOR MODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; PROVIDING FOR EFFECTIVE DATE.

WHEREAS, Section 196.075(2)(b), Fla. Stat., authorizes the Board of County Commissioners to grant, by ordinance, an additional homestead tax exemption for persons who have obtained the age of 65; own real estate with a value of less than \$250,000; have maintained the permanent residence on the owned real estate for at least 25 years; and whose household income does not exceed a specified amount; and

WHEREAS, helping older, limited income persons to stay in their homes is an important endeavor to which the Board of County Commissioners wishes to contribute; and

WHEREAS, granting the additional homestead exemption will reduce the cost to eligible persons of maintaining their homes and, thus, help those persons remain in their homes.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ALACHUA COUNTY, FLORIDA:

SECTION 1. Chapter 39.8 is amended as follows.

Sec. 39.8.01. - Definitions.

As used in this ordinance chapter, and as prescribed in F.S. § 196.075, the term:

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

Household income means the adjusted gross income, as defined in Section 62 of the United States Internal Revenue Code, of all members of a household.

1
2 Sec. 39.8.02. – First aAdditional exemption for persons 65 and older.

3
4 A first additional homestead exemption for persons 65 and older from assessed valuation for
5 county ad valorem tax levies in the amounts specified in section 39.8.04 of this chapter is hereby
6 authorized. Those persons entitled to the homestead exemptions in F.S. § 196.031, and meeting
7 the criteria for the first additional exemption listed in section 39.8.03 of this chapter may apply
8 for and receive the first additional homestead exemption as provided in this chapter. Receipt of
9 the first additional homestead exemption provided for by this chapter shall be subject to the
10 provisions of F.S. §§ 196.131 and 196.161, if applicable.

11
12 Sec. 39.8.03. - Criteria for first additional exemption for persons 65 and older.

13
14 The first additional homestead exemption for persons 65 and older authorized by this chapter is
15 available to any person who has the legal or equitable title to real estate and maintains thereon
16 the permanent residence of the owner, who has attained age 65, and whose household income
17 does not exceed \$20,000.00.

18
19 Beginning January 1, 2002~~1~~, the \$20,000.00 income limitation shall be adjusted annually, on
20 January 1, by the percentage change in the average cost-of-living index in the period of January
21 1 through December 31 of the immediate prior year compared with the same period of the year
22 prior to that. The index is the average of the monthly consumer price index figures for the stated
23 12-month period, relative to the United States as a whole, issued by the United States
24 Department of Labor.

25
26 Any person claiming the first additional homestead exemption authorized by this chapter must
27 annually submit to the property appraiser, no later than March 1, a sworn statement of household
28 income on a form prescribed by the department of revenue. Such statement must be supported by
29 copies of any federal tax returns for the prior year, any wage and earnings statements and any
30 other documents required by the department of revenue, for each member of the household, ~~to be~~
31 ~~submitted by June 1.~~ The taxpayer's statement shall attest to the accuracy of such copies. The
32 property appraiser may not grant the exemption without the required documentation.

33
34 Sec. 39.8.04. - Amount of first additional homestead exemption for persons 65 and older.

35
36 The first additional homestead exemption for persons 65 and older authorized by this chapter
37 shall be ~~for the following amounts of assessed valuation:~~

- 38
39 ~~(1) — In the 2001 tax year, the exemption shall be \$5,000.00.~~
40 ~~(2) — In the 2002 tax year, the exemption shall be \$10,000.00.~~
41 ~~(3) — In the 2003 tax year, the exemption shall be \$15,000.00.~~
42 ~~(4) — In the 2004 tax year, the exemption shall be \$20,000.00.~~
43 ~~(5) — In the 2005 tax year, and each tax year thereafter, the exemption shall be \$25,000.00.~~
44

45 A person eligible for the first additional homestead exemption authorized by this chapter shall be
46 entitled to the full amount of the exemption as provided by this section. However if the granting

1 of the first additional homestead exemption authorized by this chapter, when added to any other
2 exemption from ad valorem assessment granted to a particular property, results in an exemption
3 that exceeds the ad valorem assessment of the property, then the first additional homestead
4 exemption authorized by this chapter shall only be available to the extent that it is equal to the
5 difference between the ad valorem assessment of the property and any other exemption from ad
6 valorem assessment granted to the property.

7
8 ~~Sec. 39.8.05. — Applicability of exemption.~~

9
10 ~~The exemption granted by this chapter applies only to taxes levied by the Alachua County Board~~
11 ~~of County Commissioners.~~

12
13 ~~Sec. 39.8.06. — Jointly held title.~~

14
15 ~~If title is held jointly with right of survivorship, the person residing on the property and~~
16 ~~otherwise qualifying may receive the entire amount of the homestead exemption authorized by~~
17 ~~this article.~~

18
19 **SECTION 2.** Chapter 39.8, Title 3 is amended to add sections 39.8.07 through 39.8.XX as
20 follows.

21
22 Sec. 39.8.07. – Second additional exemption for persons 65 and older.

23
24 A second additional homestead exemption for persons 65 and older from assessed valuation for
25 county ad valorem tax levies in the amounts specified in section 39.8.08 of this chapter is hereby
26 authorized. Those persons entitled to the homestead exemptions in F.S. § 196.031, and meeting
27 the criteria for the second additional exemption listed in section 39.8.09 of this chapter may
28 apply for and receive the second additional homestead exemption as provided in this chapter.
29 Receipt of the second additional homestead exemption provided for by this chapter shall be
30 subject to the provisions of F.S. §§ 196.131 and 196.161, if applicable.

31
32 Sec. 39.8.08. - Criteria for second additional exemption for persons 65 and older.

33
34 The second additional homestead exemption for persons 65 and older authorized by this chapter
35 is available to any person who has the legal or equitable title to real estate with a just value less
36 than \$250,000, has maintained thereon the permanent residence of the owner for at least 25
37 years, who has attained age 65, and whose household income does not exceed \$20,000.00.

38
39 Beginning January 1, 2001, the \$20,000.00 income limitation shall be adjusted annually, on
40 January 1, by the percentage change in the average cost-of-living index in the period of January
41 1 through December 31 of the immediate prior year compared with the same period of the year
42 prior to that. The index is the average of the monthly consumer price index figures for the stated
43 12-month period, relative to the United States as a whole, issued by the United States
44 Department of Labor.

1 Any person claiming the second additional homestead exemption authorized by this chapter must
2 annually submit to the property appraiser, no later than March 1, a sworn statement of household
3 income on a form prescribed by the department of revenue. Such statement must be supported by
4 copies of any federal tax returns for the prior year, any wage and earnings statements and any
5 other documents required by the department of revenue, for each member of the household. The
6 taxpayer's statement shall attest to the accuracy of such copies. The property appraiser may not
7 grant the exemption without the required documentation.

8
9 Sec. 39.8.09. - Amount of second exemption for persons 65 and older.

10
11 The second additional homestead exemption for persons 65 and older authorized by this chapter
12 shall be the amount of the assessed value of the property.

13
14 A person eligible for the second additional homestead exemption authorized by this chapter shall
15 be entitled to the full amount of the exemption as provided by this section. However if the
16 granting of the second additional homestead exemption authorized by this chapter, when added
17 to any other exemption from ad valorem assessment granted to a particular property, results in an
18 exemption that exceeds the ad valorem assessment of the property, then the second additional
19 homestead exemption shall only be available to the extent that it is equal to the difference
20 between the ad valorem assessment of the property and any other exemption from ad valorem
21 assessment granted to the property.

22
23 Sec. 39.8.10. - Applicability of exemptions.

24
25 The exemptions granted by this chapter apply only to taxes levied by the Alachua County Board
26 of County Commissioners.

27
28 Sec. 39.8.11. - Jointly held title.

29
30 If title is held jointly with right of survivorship, the person residing on the property and
31 otherwise qualifying may receive the entire amount of the homestead exemptions authorized by
32 this chapter.

33
34
35 **SECTION 3. Repealing Clause.** All ordinances or portions thereof in conflict herewith
36 are, to the extent of such conflict, hereby repealed.

37
38 **SECTION 4. Modification.** It is the intent of the Board of County Commissioners that
39 the provisions of this ordinance may be modified as a result of considerations that may arise

1 during public hearings. Such modifications shall be incorporated into the final version of the
2 ordinance adopted by the Board and filed by the Clerk to the Board.

3

4 **SECTION 5. Severability.** If any word, phrase, clause, paragraph, section or provision
5 of this ordinance or the application hereof to any person or circumstance is held invalid or
6 unconstitutional, such finding shall not affect the other provisions or applications of the
7 ordinance which can be given effect without the invalid or unconstitutional provisions or
8 application, and to this end the provisions of this ordinance are declared severable.

9

10 **SECTION 6. Inclusion in the Code.** It is the intent of the Board of County
11 Commissioners of Alachua County, Florida, and it is hereby provided that the provisions of this
12 ordinance shall become and be made a part of the Code of Ordinances of Alachua County,
13 Florida; that the section of this ordinance may be renumbered or re-lettered to accomplish such
14 intent and that the word “ordinance” may be changed to “section”, “article”, or other appropriate
15 designation.

16

17 **SECTION 7. Effective Date.** This ordinance shall take effect immediately upon final
18 adoption.

19 DULY ADOPTED in regular session, this ___ day of _____, 2015.

20 BOARD OF COUNTY COMMISSIONERS OF
21 ALACHUA COUNTY, FLORIDA

22

23 ATTEST:

24 BY: _____
25 Charles S. Chestnut IV, Chair

26

27 _____
J.K Irby, Clerk

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APPROVED AS TO FORM

(SEAL)

County Attorney