

ORDINANCE NO. 1078 – 2015

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS CREATING CODE OF ORDINANCE SECTION 97-06; LONG TERM RESIDENT SENIOR CITIZEN TAX EXEMPTION; BY ESTABLISHING AN ADDITIONAL HOMESTEAD TAX EXEMPTION AVAILABLE TO QUALIFYING SENIOR CITIZENS; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT; DIRECTIONS TO CODIFIERS; PROVIDING AN EFFECTIVE DATE

WHEREAS, on November 3, 1998, voters of the State of Florida approved an amendment to the Florida Constitution providing for an additional amount of Homestead Exemption for qualified senior citizens; and,

WHEREAS, pursuant to the enactment of H.B. 291, now codified as Florida Statute Section 196.075, all County and Municipal governments were required to enact enabling ordinances in order for the additional Homestead Tax Exemption to be applicable within their respective jurisdictions for qualified persons 65 years of age or older; and,

WHEREAS, due to the potential financial impact of the additional Homestead Exemption on local government finances, many jurisdictions, including the City of Miami Springs, determined that such enabling legislation was not to be enacted at that time; and,

WHEREAS, although the financial impact of enacting such legislation on local government finances remained constant, the City Council remained cognizant of the impact of the rising costs of living on older citizens who subsist on fixed incomes, and enacted Code Section 97-05 in October of 2005 to authorize seniors to apply for the additional \$25,000 Homestead Tax Exemption; and,

WHEREAS, in the recent Presidential Election of 2012, the voters of Florida approved proposed Constitutional Amendment No. 11 which authorized the amendment of Florida Statute Section 196.075 to allow local government authorization of two (2) different additional Homestead Tax Exemptions for seniors; and,

WHEREAS, pursuant to the recently adopted Constitutional Amendment, Florida Statute Section 196.075 now authorizes local governments to adopt ordinances to allow either or both of the following additional Homestead Tax Exemptions, to wit:

- An exemption not exceeding Fifty Thousand (\$50,000) Dollars to any person who has the legal or equitable title to real estate, maintains their permanent residence on the property, is 65 or older, and whose household income does not exceed the income limitation:
- An additional exemption equal to the assessed value of the property to an owner who has title to real estate in Florida with a just value less than Two Hundred and Fifty Thousand (\$250,000) Dollars, has maintained permanent residence on the property for not less than 25 years, is 65 or older and whose household income does not exceed the income limitation; and,

WHEREAS, in December of 2012, the City Council amended code of Ordinance Section 97-05 to increase the low income senior citizen homestead exemption amount from \$25,000 to \$50,000; and,

WHEREAS, at that time, the City Council, postponed the enactment of the second authorized homestead exemption for long term senior residents; and,

WHEREAS, the City Council has determined that it is now proper and appropriate, and in the best interests of its City's long term senior residents, to authorize the second homestead exemption provision provided in Florida Statute Section 196.075 (2)(b).

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA:

Section 1: That Code of Ordinance Section 97-06, Long Term Resident Senior Citizen Tax Exemption, is hereby created as follows:

Section 97-06 – Long Term Resident Senior Citizen Tax Exemption

(A) Long Term Resident Exemption. In accordance with Section 6 (d), Article VII, of the Florida Constitution and the provisions of Florida Statute Section 196.075, an additional exemption in the amount of the assessed value of any homestead real property may be requested by any person who has the legal or equitable title to such real property, so long as the homestead property has a just value of the less than \$250,000, the property owner has maintained a permanent residence thereon for at least 25 years, the owner has attained the age of 65, and has a household income that does not exceed the amount initially prescribed in Florida Statute Section 196.075(2)(a) that has been adjusted annually since enactment in accordance with the provisions of Florida Statutes Section 196.075(3).

(B) Adoption of Provisions. The filing requirements, waiver of exemption, annual household income adjustment and notification to Property Appraiser provisions set forth in Code of Ordinance Sections 97-05(B)(C)(E)(F) are hereby adopted by this reference herein, and are hereby made applicable to the Long Term Resident Exemption provision set for in Subsection (A) of this ordinance.

(C) Applicable time of exemption. This Long Term Resident Exemption shall be available for request an application for the 2016 real property tax year. All eligible property owners are directed to contact the Office of the Miami-Dade County Tax Appraiser to request the proper instructions and documents for securing the additional exemption.

Section 2: That all Ordinances or parts of Ordinances in conflict herewith are hereby repealed insofar as they are in conflict.

Section 3: That the codifiers are hereby directed to codify this Ordinance in accordance with their discretion and their prior codification of the City of Miami Springs Code of Ordinances.

Section 4: That this Ordinance shall take effect immediately upon adoption.

PASSED ON FIRST READING this 23rd day of March, 2015, on a motion made by Councilman Windrem and seconded by Vice Mayor Petralanda.

PASSED AND ADOPTED ON SECOND READING this 13th day of April, 2015, on a motion made by Vice Mayor Best and seconded by Councilman Petralanda.

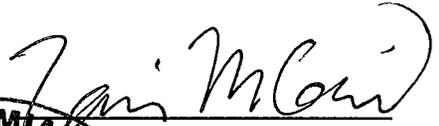
Vice Mayor Best	<u>YES</u>
Councilman Bain	<u>YES</u>
Councilwoman Buckner	<u>YES</u>
Councilman Petralanda	<u>YES</u>
Mayor Garcia	<u>YES</u>

ATTEST:



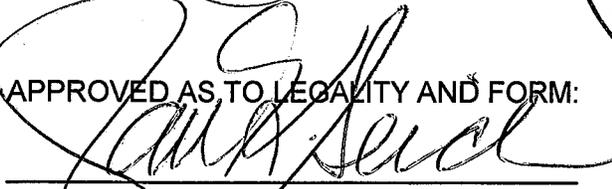
Erika Gonzalez-Santamaria, MMC, City Clerk





Jan M. Garcia, Mayor

APPROVED AS TO LEGALITY AND FORM:



Jan K. Seiden, City Attorney

Words ~~stricken through~~ shall be deleted. Underscored words constitute the amendment proposed. Words remaining are now in effect and remain unchanged.