ORDINANCE NO. 1047-2012

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS AMENDING CODE OF ORDINANCE SECTION 97-05, SENIOR CITIZEN ADDITIONAL HOMESTEAD TAX EXEMPTION; BY PROVIDING A REVISED PROVISION AUTHORIZING QUALIFIED SENIORS TO APPLY FOR ADDITIONAL HOMESTEAD TAX EXEMEPTION BENEFITS; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT; 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, the City Council is desirous of fulfilling its mandate of providing all possible financial relief and assistance to qualified seniors residing in the City despite the continuing financial pressures being experienced by the City; and,

WHEREAS, the City Council has determined that it is both proper and appropriate to amend Code Section 97-05 in order to provide some additional financial assistance to the qualified seniors residing in the City:

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

Section 1: That Code of Ordinance Section 97-05, Senior Citizen Additional Homestead Tax Exemption, is hereby amended as follows:

Section 97-05 – Senior Citizen Additional Homestead Tax Exemption

(A) *Additional exemption established.* That in accordance with Section 6 ~~(f)~~ (d), Art. VII of the Florida Constitution and Section 196.075 of the Florida Statutes, any person 65 years of age or over, who has legal or equitable title to real estate located within the City of Miami Springs and maintains thereon his/her permanent residence, which residence qualifies for and receives Homestead Exemption pursuant to Section 6(a), Art. VII of the Florida Constitution, and whose household annual income does not exceed ~~$22,693~~ Twenty Seven Thousand and Thirty ($27,030) Dollars, shall be entitled to make application for an additional Homestead Exemption of ~~$25,000~~ Fifty Thousand ($50,000) Dollars. This additional Homestead Exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the City of Miami Springs.

(B) *Filing Requirements.....*

(C) *Waive of Exemption.....*

(D) *Applicable time of exemption.* That this additional exemption shall be available commencing with the year ~~2007~~ 2013 tax roll, and the Property Appraiser may begin accepting applications and sworn statements for the year ~~2007~~ 2013 tax roll as soon as the appropriate forms are available from the Department of Revenue for ~~2007~~ 2013.

(E) *Annual household income adjustment.* That commencing January 1, ~~2007~~ 2013, and each January 1st thereafter, the ~~$22,693~~ Twenty Seven Thousand and Thirty ($27,030) Dollars annual income limitation in this Section shall be adjusted annually and be applicable as of January 1st of that year. The annual income limitation shall be adjusted by the percentage of change and the average cost of living in the immediately preceding calendar year compared with the average cost of living index for the calendar year immediately prior to that year. As used herein, *"Index"*, shall be the average of the monthly Consumer Price Index for the stated period, for the United States as a whole, issued by the U. S. Department of Labor.

(F) *Notification to Property Appraiser.* That the City Clerk shall deliver a certified copy of this Section to the Miami-Dade County Property Appraiser prior to ~~December 1, 2005~~ January 1, 2013.

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

Section 3: That this Ordinance shall take effect in the manner provided by law.

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PASSED AND ADOPTED by the City Council of the City of Miami Springs, Florida this 10th day of December, 2012.

The motion to adopt the foregoing ordinance was offered on second reading by Councilman Lob, seconded by Councilman Best, and on roll call the following vote ensued:

Vice Mayor Ator	"aye"
Councilman Best	"aye"
Councilwoman Bain	"aye"
Councilman Lob	"aye"
Mayor Garcia	"aye"

Zavier M. Garcia
Mayor

ATTEST:

Magali Valls, CMC
City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

Jan K. Seiden, Esquire
City Attorney

First reading: 11-28-2012
Second reading: 12-10-2012

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