

ORDINANCE NO. 2001-4

AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA AMENDING THE TOWN CODE BY CREATING A NEW SECTION OF THE CODE OF THE TOWN OF SOUTHWEST RANCHES TO PROVIDE FOR AN ADDITIONAL HOMESTEAD EXEMPTION FROM AD VALOREM TAXES LEVIED BY THE TOWN OF SOUTHWEST RANCHES FOR PERSONS 65 AND OLDER PURSUANT TO THE PROVISIONS OF SECTION 196.075, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Florida Legislature, during the 1999 Legislative Session, enacted Chapter 99-341 of the Laws of Florida, enrolled as Section 196.075, Florida Statutes; and

WHEREAS, said legislation provides for an additional homestead exemption for persons 65 years and older within certain income levels should affected local governments elect to provide for same; and

WHEREAS, the Town Council of the Town of Southwest Ranches finds that it is in the best interest of the residents of the Town to extend such additional homestead exemption from the Town's ad valorem taxes to individuals 65 years or older who meet the statutory income guidelines.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA:

Section 1: That the foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Ordinance.

Section 2: That there is hereby created a new Section of the Town Code of Ordinances, which shall read, in full, as follows:

Additional homestead exemption for persons 65 and older.

(a) Pursuant to the provisions of Section 196.075, Florida Statutes, and Section 6(f), Article VII of the Florida Constitution, there is hereby created an additional homestead exemption of \$25,000 from ad valorem taxes levied by the Town of Southwest Ranches for persons 65 and older who have the legal and equitable title to real property within the corporate limits of the Town of Southwest Ranches, who maintain said property as the permanent residence of the owner and who meet the income guidelines as set forth in said Section 196.075, Florida Statutes.

(b) Taxpayers claiming the additional homestead exemption set forth in subsection (a) above, must annually submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue, and supported by any supplemental information as may be required by the Department of Revenue and Florida law.

(c) Taxpayers claiming the additional homestead exemption must first be entitled to the homestead exemption set forth in Section 196.031, Florida Statutes. Receipt of the additional homestead exemption provided for in this section shall be subject to the provisions of Section 196.131 and 196.161, Florida Statutes.

Section 3. Codification. It is the intention of the Town Council, and it is hereby ordained that the provisions of this Ordinance may be renumbered or relettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

Section 4. Severability. If any clause, section or other part of this Ordinance shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Ordinance.

Section 5. Conflicts. All Ordinances or parts of Ordinances, Resolutions or parts of Resolutions in conflict herewith, be and the same are hereby repealed to the extent of such conflict.

Section 6. Effective Date. This Ordinance shall take effect immediately upon its adoption.

PASSED ON FIRST READING this 7th day of December, 2000.

PASSED AND ADOPTED ON SECOND READING this 14th day of December, 2000.

Mecca Fink, Mayor

Attest:

Katherine V. Selchan, Interim Town Clerk

Approved as to Form and Correctness:

Gary A. Poliakoff, J.D., Town Attorney