

ORDINANCE NO. 2008 - 01

AN ORDINANCE OF THE TOWN OF SOUTHWEST RANCHES, FLORIDA, AMENDING ORDINANCE NO. 2001-04 BY INCREASING THE ADDITIONAL HOMESTEAD EXEMPTION FOR QUALIFIED PERSONS SIXTY-FIVE (65) YEARS OF AGE AND OLDER FROM TWENTY-FIVE THOUSAND DOLLARS (\$25,000) TO FIFTY THOUSAND DOLLARS (\$50,000.00), PURSUANT TO THE PROVISIONS OF SECTION 196.075, FLORIDA STATUTES, AS MAY BE AMENDED FROM TIME TO TIME, WHICH INCLUDES BUT IS NOT LIMITED TO THOSE PERSONS WHOSE HOUSEHOLD INCOME DOES NOT EXCEED TWENTY THOUSAND DOLLARS (\$20,000.00) AS ADJUSTED BY THE CONSUMER PRICE INDEX AS AUTHORIZED BY FLORIDA STATUTE; PROVIDING THAT A TAXPAYER SEEKING THE ADDITIONAL HOMESTEAD EXEMPTION SHALL SUBMIT ON AN ANNUAL BASIS A SWORN STATEMENT TO THE BROWARD COUNTY PROPERTY APPRAISER'S OFFICE; PROVIDING FOR AN ANNUAL ADJUSTMENT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE TOWN'S CODE; AND PROVIDING FOR AN EFFECTIVE DATE SUBJECT TO THE ACCEPTANCE OF THE ORDINANCE BY THE BROWARD COUNTY PROPERTY APPRAISER'S OFFICE.

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, Section 196.075, Florida Statutes, provides the requirements for an additional homestead exemption for persons sixty-five (65) years of age and older; and

WHEREAS, on December 14, 2000, the Town Council of the Town of Southwest Ranches, Florida (hereinafter referred to as the "Town") adopted Ordinance No. 2001-04, establishing a \$25,000 "Additional Homestead Exemption for Persons 65 and Older"; and

WHEREAS, the Florida Statutes further provides that a municipality may adopt an ordinance granting an additional homestead exemption as authorized by the statute and to submit the adopted ordinance to the Property Appraiser no later than June 1, 2008; and

WHEREAS, the Florida Legislature has passed and the Governor has signed new legislation authorizing a senior homestead exemption up to \$50,000; 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: The Town Council hereby amends Ordinance No. 2001-04, which established the "Additional Homestead Exemption for Persons 65 and Older" section of the Town's Code of Ordinance, as follows:

(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 in an amount up to fifty thousand dollars and 00/100 (\$50,000)~~ ~~\$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. 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 4. Inclusion. It is the intention of the Town Council that the provisions of this Ordinance shall become and be made a part of the Town of Southwest Code of Ordinances; and that the sections of this Ordinance may be renumbered or relettered and the word "ordinance" may be changed to "section,"

"article," or such other appropriate word or phrase in order to accomplish such intentions.

Section 5. Severability. If any portion of this Ordinance is determined by any Court to be invalid, the invalid portion shall be stricken, and such striking shall not affect the validity of the remainder of this Ordinance. If any Court determines that this Ordinance, or any portion hereof, cannot be legally applied to any individual(s), group(s), entity(ies), property(ies), or circumstance(s), such determination shall not affect the applicability hereof to any other individual, group, entity, property or circumstance.


Section 6. Effective Date. Subject to approval by the Broward County Property Appraiser's Office, this Ordinance shall be effective immediately upon its adoption.

PASSED ON FIRST READING this 20TH day of September, 2007 on a motion made by Council Member Steve Breitzkreuz and seconded by Vice Mayor Don Maines.

PASSED AND ADOPTED ON SECOND READING this 11TH day of October, 2007 on a motion made by Council Member Jeff Nelson and seconded by Vice Mayor Don Maines.

Fink	<u>Y</u>
Nelson	<u>Y</u>
Breitzkreuz	<u>Y</u>
Knight	<u>Y</u>
Maines	<u>Y</u>

Ayes	<u>5</u>
Nays	<u>0</u>
Absent	<u>0</u>
Abstaining	<u>0</u>



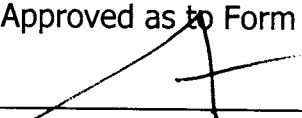
Mecca Fink, Mayor

Attest:



Susan A. Owens, Town Clerk

Approved as to Form and Correctness:



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

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