

ORDINANCE NO. C-20-09

AN ORDINANCE OF THE CITY OF FORT LAUDERDALE, FLORIDA, PURSUANT TO SECTION 196.075, FLORIDA STATUTES (2019), AMENDING CHAPTER 15, ARTICLE III, DIVISION 5, "BUSINESS TAX RECEIPTS AND MISCELLANEOUS BUSINESS REGULATIONS", OF THE CODE OF ORDINANCES OF THE CITY OF FORT LAUDERDALE, FLORIDA, PROVIDING AN ADDITIONAL HOMESTEAD EXEMPTION FROM TAXES LEVIED BY THE CITY OF FORT LAUDERDALE, FLORIDA, FOR CERTAIN PERSONS WHO HAVE ATTAINED AGE SIXTY-FIVE WHO MEET THE CONSTITUTIONAL AND STATUTORY REQUIREMENTS FOR SUCH ADDITIONAL HOMESTEAD EXEMPTION; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCE PROVISIONS, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Article VII, Section 6(d)(2) of the Constitution of the State of Florida authorizes the legislature, by general law, to allow counties or municipalities to grant an additional homestead tax exemption equal to the assessed value of the property to a person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five years, who has attained age sixty-five, and whose household income does not exceed twenty thousand dollars; and

WHEREAS, Section 196.075, Florida Statutes (2019), authorizes the governing authority of any municipality to adopt an ordinance to allow an additional homestead tax exemption equal to the assessed value of the property to a person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five years, who has attained age sixty-five, and whose household income does not exceed twenty thousand dollars; and

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, elects to implement the additional homestead exemption pursuant to, Article VII, Section 6(d)(2) of the Florida Constitution, and Section 196.075, Florida Statutes (2019).

CODING: Words, symbols, and letters ~~stricken~~ are deletions; words, symbols, and letters underlined are additions.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. That Section 15-135 of Division 5; Additional Homestead Exemption of Chapter 15 of the Code of Ordinances of the City of Fort Lauderdale, Florida, titled "Business Tax Receipts and Miscellaneous Business Regulations," is hereby amended, adding an additional homestead exemption as follows:

DIVISION 5. ADDITIONAL HOMESTEAD EXEMPTION

Secs. 15-135. - Additional homestead exemption defined.

(a) (1) Pursuant to Section 196.075, Florida Statutes, an additional homestead exemption equal to the assessed value of the property shall be available to any person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars (\$250,000.00), as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five years, who has attained age sixty-five, and whose household income does not exceed the income limitation prescribed in this Section 15-135.

SECTION 2. It is the intention of the City Commission of the City of Fort Lauderdale, Florida, that the provisions of this Ordinance shall become and be made a part of The Code of the City of Fort Lauderdale, and that the sections of this Ordinance may be renumbered or re-lettered, and the word "ordinance" may be changed to "section," "article," or such other appropriate word or phrase in order to accomplish such intention.

SECTION 3. That if any clause, section, or other part of this Ordinance shall be held invalid or unconstitutional by any court of competent jurisdiction, the remainder of this Ordinance shall not be affected thereby but shall remain in full force and effect.

SECTION 4. That all ordinances or parts of ordinances in conflict herewith, be and the same are hereby repealed.

SECTION 5. Except as otherwise provided herein, this ordinance shall take effect upon filing with the Department of State of the State of Florida.

PASSED FIRST READING this the 3rd day of March, 2020.

PASSED SECOND READING this the ____ day of _____, 2020.

Mayor
DEAN J. TRANTALIS

ATTEST:

City Clerk
JEFFREY A. MODARELLI