

ORDINANCE NO. 34-23

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, CREATING AN ENTIRELY NEW TITLE 12, "TAXATION", OF THE CODE OF ORDINANCES BY ENACTING A NEW CHAPTER 122, "ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 YEARS OR OLDER," AUTHORIZING AN ADDITIONAL \$25,000 HOMESTEAD EXEMPTION FOR ELIGIBLE PERSONS, PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE AND AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE AND FOR OTHER PURPOSES.

WHEREAS, the Florida Constitution at Article VII, Section 6(d) allows municipalities the option of granting an additional homestead exemption to certain persons sixty-five (65) years of age or older whose household income does not exceed a certain specified amount ("qualifying senior citizens"); and

WHEREAS, the Florida Legislature adopted Section 196.075, Florida Statutes ("FS"), to implement the above-referenced Article VII, Section 6(d) of the Florida Constitution; and

WHEREAS, FS 196.075 allows municipalities to adopt an ordinance incorporating an additional homestead tax exemption for those qualifying senior citizens, provide the municipal ordinance meets specific requirements; and

WHEREAS, the City Commission of the City of Delray Beach considered the benefits of this additional homestead exemption for qualifying senior citizens and has directed staff to prepare this Ordinance; and

WHEREAS, this Ordinance meets the requirements for adoption as set forth in FS 196.75; and

WHEREAS, the City Commission of Delray Beach finds adoption of this Ordinance is in the best interest and promotes the health, safety, and welfare of the citizens of the City of Delray Beach.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are true and correct and are hereby incorporated into this Ordinance as if fully restated herein.

Section 2. The Code of Ordinances of the City of Delray Beach, Florida is amended to enact a new Title 12, "Taxation" as follows:

TITLE 12. TAXATION

CHAPTER 122. ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 YEARS AND OLDER.

Sec. 122.01 ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 YEARS AND OLDER.

(A) Definitions. For Purposes of this Chapter:

- (1) Household means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling. See definition set forth at F.S. § 196.075(1).
- (2) Household income means the adjusted gross income, as defined in s. 62 of the United States Internal Revenue Code, of all members of a household. See definition set forth at F.S. § 196.075(1).

(B) General.

- (1) City of Delray Beach taxes only. Pursuant to and in accordance with F.S. § 196.075, the additional homestead exemption as set forth in this section shall apply only to taxes levied by the City of Delray Beach, including, if any, dependent special districts and municipal service taxing units.
- (2) Amount of additional homestead exemption. Any person who meets the requirements set forth in subsection (C) hereinbelow shall be eligible for an additional \$25,000.00 homestead exemption.

(C) Requirements to obtain additional homestead exemption. Any person who has attained the age of 65 years of age will be entitled to an additional homestead exemption if all of the following requirements are met:

- (1) The person has legal or beneficial title in equity to real estate; and
- (2) The person maintains thereon and in good faith makes the same his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon such person. See F.S. § 196.031 ; and
- (3) The person's household income does not exceed \$35,167.00 as adjusted hereinbelow; and
- (4) The person claiming the exemption submits annually to the Palm Beach County Property Appraiser, not later than March 1, a sworn statement of the person's household income on a form prescribed by the Florida Department of Revenue; and
- (5) The above-reference statement is filed in accordance with the rules of the Florida Department of Revenue and is supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), and any other documents which the Florida Department of

Revenue deems necessary, for each member of the household pertaining to the person's household income. Such documentation must be submitted by June 1 and the statement shall attest to the accuracy of such copies; and

(6) The Property Appraiser approves the exemption after being provided with all required documentation.

(D) Household income. For purposes of subsection (C)(3) above, the \$35,167.00 household income limitation shall be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of the monthly consumer-price-index figures for the stated 12-month period, relative to the United States as a whole, issued by the United States Department of Labor. See section F.S. § 196.07.

(E) If title is held jointly with the right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the additional homestead exemption.

Section 3. Should any section or provision of this Ordinance or any portion thereof, any paragraph, sentence, or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a whole or part thereof other than the part declared to be invalid.

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

Section 5. Specific authority is hereby given to codify this Ordinance.

Section 6. This Ordinance shall become effective immediately upon its passage on second and final reading.

PASSED AND ADOPTED in regular session on second and final reading on this the _____ day of _____, 2023.

ATTEST

Shelly Petrolia, Mayor

Katerri Johnson, City Clerk

First Reading _____

Second Reading _____

Approved as to form and legal sufficiency:

Lynn Gelin, City Attorney