



## Cover Memorandum/Staff Report

---

**File #:** 24-1565

**Agenda Date:** 11/19/2024

**Item #:** 9.E.

---

**TO:** Mayor and Commissioners  
**FROM:** Laura Thezine, Acting Chief Financial Officer  
**THROUGH:** Terrence R. Moore, ICMA-CM  
**DATE:** November 19, 2024

ORDINANCE NO. 35-24: AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AMENDING CHAPTER 122, "ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 YEARS AND OLDER", OF THE CODE OF ORDINANCES OF THE CITY OF DELRAY BEACH, SECTION 122.01, "ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 YEARS OF AGE AND OLDER," TO INCREASE THE ADDITIONAL HOMESTEAD EXEMPTION FROM \$25,000 TO \$50,000 FOR CERTAIN PERSONS SIXTY-FIVE (65) YEARS OF AGE AND OLDER AND TO ESTABLISH A SECOND ADDITIONAL HOMESTEAD EXEMPTION IN THE AMOUNT OF THE ASSESSED VALUE OF PROPERTY FOR CERTAIN PERSONS SIXTY-FIVE YEARS OF AGE AND OLDER WHO MEET RESIDENCY, INCOME AND OTHER STATUTORY REQUIREMENTS; PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE AND AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE AND FOR OTHER PURPOSES. (FIRST READING)

**Recommended Action:**

Staff recommends approval of Ordinance No. 35-24 on first reading.

**Background:**

Attached for the City Commission's consideration on first reading is Ordinance No. 35-24, which as proposed, will authorize an additional \$25,000 homestead exemption to certain income-qualified senior citizens living in the City of Delray Beach.

Staff was directed to look into the possibility of granting an additional homestead exemption from \$25,000 to \$50,000 to the limited income senior citizen exemption for persons 65 and older who meet residency, income, and other statutory requirements. There is yet an additional homestead exemption that is available to certain qualifying senior citizens. This exemption, referred to as the *Super Senior Homestead Exemption*, provides an exemption that is equal to the assessed value of the property to an owner who has title to real estate in Florida with a market value less than \$250,000, as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained permanent residence on the property for at least 25 years, is 65 or older, and whose household income does not exceed the household income limitation. The Office of the Property Appraiser has informed us that the City currently has 35 residents who would qualify for this exemption, should it be granted by the City Commission. The total revenue loss for granting the Super Senior Homestead Exemption to these 35 individuals would amount to \$833.

In accordance with State law, the board of county commissioners of any county or the governing body of any municipality may adopt an ordinance granting an additional homestead exemption to certain persons 65 years of age or older whose household income does not exceed a certain specified amount. The current income level for qualifying for the additional senior homestead exemption is \$36,614 for the 2024 exemption year. This qualifying income amount is adjusted annually by the Florida Department of Revenue. The person maintains thereon and in good faith makes the same his or her permanent residence of the owner for at least twenty-five (25) years, in accordance with F.S. §§196.03, 196.075(2)(b), as may be amended from time to time. Furthermore, the amount of the assessed value of the property must not exceed \$250,000, as determined by the first tax year in which the owner applies and is eligible for the exemption, in accordance with F.S. §196.075(2)(b), as may be amended from time to time.

An ordinance granting an additional \$50,000 homestead exemption to certain persons 65 years of age or older must meet the following requirements:

- (1) It must be adopted under the procedures for adoption of a non-emergency ordinance, pursuant to Chapter 166, F.S.
- (2) It must specify that the exemption applies only to taxes levied by the unit of government granting the exemption.
- (3) It must specify the amount of the exemption.
- (4) It must require that a taxpayer claiming the exemption for the first time submit to the Property Appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue.
- (5) The board of county commissioners or municipal governing authority must deliver a copy of the ordinance granting the additional homestead exemption to the Property Appraiser no later than December 1 of the year prior to the year the exemption will take effect.

Once the program is adopted by the City, the additional senior citizen homestead exemption will be managed by the Palm Beach County Property Appraiser's Office.

**City Attorney Review:**

Legal Review is attached.

**Funding Source/Financial Impact:**

N/A

**Time Sensitive:**

N/A