

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.

WHEREAS, the Florida Constitution at Article VII, Section 6(d) allows municipalities the option of granting two additional homestead exemptions 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 additional homestead tax exemptions for those qualifying senior citizens, provided the municipal ordinance meets specific requirements; and

WHEREAS, on September 18, 2023, the City Commission adopted an additional \$25,000 homestead exemption for certain persons 65 years of age and older meeting certain statutory requirements; and

WHEREAS, Section 196.075, Florida Statutes, also provides a homestead exemption in the amount of the assessed value of property for certain persons 65 years of age and older who meet specific residency, income, and other statutory requirements; and

WHEREAS, the City Commission now desires to increase the previously adopted additional homestead exemption for certain person 65 years of age and older from \$25,000 to \$50,000; and

WHEREAS, the City Commission further authorizes a second, additional homestead exemption in the amount of the assessed value of property for certain persons 65 years of age and older who meet specific

residency, income, and other statutory requirements; and

WHEREAS, the City Commission of the City of Delray Beach finds adoption of this Ordinance to be in the best interest of the residents 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. Chapter 122, “Additional Homestead Exemption For Persons 65 Years And Older”, Section 122.01, “Additional Homestead Exemption For Persons 65 Years And Older,” of the Code of Ordinances of the City of Delray Beach, Florida, shall be amended to read as follows:

**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 ~~P~~purposes of this Chapter, the following definitions shall apply:

- (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 pursuant to 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, pursuant to 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 exemptions as set forth in this ~~s~~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 exemptions.~~

(a) ~~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~~ senior homestead exemption.* Any person who has attained the age of 65 years of age will be entitled to an additional \$50,000 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 \$36,614.00 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) *Requirements to obtain long-term residency senior homestead exemption.* In addition to the requirements listed in subsection (C), supra, any person who has met the requirements below will be entitled to an additional homestead exemption if all of the following requirements are met:

- (1) 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; and

- (1) 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.

~~(D)~~ Household income. For purposes of subsection (C)(3) above, the \$36,614.00 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. 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 \_\_\_\_\_, 2024.

ATTEST

\_\_\_\_\_  
Thomas F. Carney Jr., Mayor

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Alexis Givings, Interim City Clerk

First Reading\_\_\_\_\_

Second Reading\_\_\_\_\_

Approved as to form and legal sufficiency:

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Lynn Gelin, City Attorney