

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY OF HOLLYWOOD, FLORIDA, CREATING SECTION 105.31 OF THE CODE OF ORDINANCES; CREATING A SECOND ADDITIONAL HOMESTEAD EXEMPTION FOR LOW-INCOME SENIOR CITIZENS.

WHEREAS, in 1999, the Florida Constitution was amended to allow municipalities to create an additional homestead exemption; and

WHEREAS, in 1999, the City of Hollywood adopted an ordinance creating the additional homestead exemption; and

WHEREAS, in 2012, the Florida Constitution was amended to allow municipalities to create another additional homestead exemption: and

WHEREAS, the City Commission wishes to create the other additional homestead exemption; and

WHEREAS, pursuant to Florida Statute Section 196.075(4)(a), this ordinance must be adopted by a super majority (a majority plus one) vote of the members of the City Commission;

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

Section 2: That Section 105.30 of the Code of Ordinances is hereby amended to read as follows:

TITLE IX: GENERAL REGULATIONS

CHAPTER 105: TAXATION

\* \* \*

*REAL ESTATE*

(Coding: Words and figures underscored are additions to existing law; words and figures ~~struck through~~ are deletions.)

§ 105.30 ADDITIONAL HOMESTEAD EXEMPTION; \$25,000.

\* \* \*

Section 2: That Section 105.31 of the Code of Ordinances is hereby created to read as follows:

TITLE IX: GENERAL REGULATIONS

CHAPTER 105: TAXATION

\* \* \*

*REAL ESTATE*

\* \* \*

§ 105.31 ADDITIONAL HOMESTEAD EXEMPTION; ASSESSED VALUE OF PROPERTY WITH JUST VALUE LESS THAN \$250,000.

(A) Application of this section. Pursuant to and in accordance with Section 196.075, Florida Statutes, the additional homestead exemption as set forth in this section shall apply only to taxes levied by the City of Hollywood, including, if any, dependent special districts and municipal service taxing units.

(B) Definitions. For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

HOUSEHOLD. 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.

HOUSEHOLD INCOME. The adjusted gross income of all members of a household, as defined in section 62 of the United States Internal Revenue Code.

(C) Amount of additional homestead exemption. Any person who meets the requirements set forth in (D) below shall be eligible for an additional homestead exemption in the amount of the assessed value of the property.

(D) Requirements to obtain additional homestead exemption. Any person will be entitled to this additional homestead exemption if:

(1) the person has legal or equitable title to real estate with a just value less than \$250,000, as determined in the first tax year that the owner applies and is eligible for the exemption; and

(2) the person has maintained thereon the permanent residence of the owner for at least 25 years; and

(3) the person has attained the age of 65; and

(4) the person's household income does not exceed \$20,000, as adjusted pursuant to (E) below; and

(5) the person claiming the exemption submits annually to the Broward County Property Appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue. The filing of this statement must be supported by copies of any federal income tax returns for the prior year, any wage and earnings statements (W-2 forms), any request for an extension of time to file returns, and any other documents the Department of Revenue finds necessary, for each member of the household, to be submitted for inspection by the property appraiser. The taxpayer's sworn statement shall attest to the accuracy of the documents and grant permission to allow review of the documents if requested by the property appraiser. Submission of supporting documentation is not required for the renewal of this exemption unless the property appraiser requests such documentation. The property appraiser may not grant the exemption without the required documentation.

(E) *Household income.* For purposes of (D) (4) above, beginning January 1, 2001, the \$ 20,000 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.

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

Section 3: That it is the intention of the City Commission that the provisions of this ordinance shall become and be made a part of the Code of Ordinances of the City of Hollywood, Florida, and the provisions of this ordinance may be renumbered to accomplish such intention.

Section 4: That if any word, phrase, clause, subsection or section of this ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of any remaining portions of this ordinance.

ORDINANCE CREATING ADDITIONAL HOMESTEAD EXEMPTION FOR LONG-TERM RESIDENTS

Section 5: That all sections or parts of sections of the Code of Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed to the extent of such conflict.

Section 6: That this ordinance shall be in full force and effect immediately upon its passage and adoption.

ADVERTISED on \_\_\_\_\_, 2017.

PASSED on first reading this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

PASSED AND ADOPTED on second reading this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

\_\_\_\_\_  
JOSH LEVY, MAYOR

ATTEST:

\_\_\_\_\_  
PATRICIA A. CERNY, MMC  
CITY CLERK

APPROVED AS TO FORM & LEGALITY  
for the use and reliance of the  
City of Hollywood, Florida only:

\_\_\_\_\_  
ALAN FALLIK, ACTING CITY ATTORNEY