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Summary of Ordinance

Amendment 11 authorized an additional Homestead for persons who have legal or equitable title to real estate with a just value less than \$250,000 and who have maintained thereon the permanent residence of the owner for at least 25 years, has attained the age of 65, and whose household income does not exceed \$20,000.

ORDINANCE NO. 2012 -75

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA; AMENDING AND/OR RESTATING CHAPTER 13, ARTICLE XIII, ADDITIONAL HOMESTEAD EXEMPTION, SECTIONS 13-290 THROUGH 13-294, LAKE COUNTY CODE; PROVIDING FOR AN ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN QUALIFYING SENIOR CITIZENS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR FILING WITH THE DEPARTMENT OF STATE; AND PROVIDING FOR AN EFFECTIVE DATE.

FILED
2012 DEC 31 PM 1:10
DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

WHEREAS, the voters of Florida approved Amendment 11 which was on the ballot in November, 2012, and

WHEREAS, such amendment authorized an additional homestead exemption for persons who have legal or equitable title to real estate with a just value less than \$250,000 and who have maintained thereon the permanent residence of the owner for at least 25 years, has attained the age of 65, and whose household income does not exceed \$20,000, and

WHEREAS, Section 196.075, F. S., requires that in order for such additional homestead exemption to be available for county tax purposes, an ordinance implementing such homestead exemption is required to be adopted by the Board of County Commissioners by a 4/5 vote, and

WHEREAS, the Board of County Commissioners of Lake County, Florida has determined that it is in the best interests of the citizens of Lake County to implement this additional homestead exemption, and

WHEREAS, the voters of Lake County voted in favor of Amendment 11 with 62% voting in favor.

NOW THEREFORE, BE IT ordained by the Board of County Commissioners of Lake County, Florida, as follows:

1 **Section 1. Recitals.** The foregoing recitals are true and correct and incorporated
2 herein by reference.

3 **Section 2. Amendment.** Article XIII, Additional Homestead Exemption, Section 13-
4 290 through 13-294, of the Lake County Code are hereby amended and/or restated to read as
5 follows:

6 **Sec. 13-290. - Generally.**

7 (a) In accordance with Section 6(f), Article VII of the Florida Constitution and Section
8 196.075 of the Florida Statutes, any person sixty-five (65) years or over who has legal
9 or equitable title to real estate located within Lake County and maintain thereon his/her
10 permanent residence which residence qualifies for and receives homestead exemption
11 pursuant to Section 6(a), Article VII of the Florida Constitution, and whose household
12 income does not exceed twenty thousand dollars (\$20,000.00), shall be entitled to make
13 application for an additional homestead exemption of fifty thousand dollars
14 (\$50,000.00).

15 (b) In accordance with Section 6(f), Article VII of the Florida Constitution and Section
16 196.075 of the Florida Statutes, any person who has the legal or equitable title to real
17 estate with a just value less than \$250,000 and has maintained thereon the permanent
18 residence of the owner for at least 25 years, who has attained age 65, and whose
19 household income does not exceed twenty thousand dollars (\$20,000.00) as adjusted by
20 sec. 13-294, shall be entitled to make application for an additional homestead
21 exemption of the amount of the assessed value of the property.

22 (c) Upon filing a completed application, and meeting all income requirements set forth by
23 law, the applicable additional exemption shall be granted, but shall only be applicable
24 to ad valorem tax millage rates levied by the county. The terms "household" and
25 "household income" shall have the same meaning as set forth in Section 196.075,
26 Florida Statutes.

27 **Sec. 13-291. - Application.**

28 Every person claiming either of the additional homestead exemptions pursuant to this article
29 must file an application therefore with the Lake County Property Appraiser not later than March
30 1 of each year for which such exemption is claimed. Such application shall include a sworn
31 statement of household income for all members of the household and shall be filed on a form
32 prescribed by the Florida Department of Revenue. On or before June 1 of each year every
33 applicant must file supporting documentation with the property appraiser. Said documentation
34 shall include copies of all federal income tax returns for the prior year, wages and earning
35 statements (W-2 forms) and other documentation as required by the property appraiser, including
36 documentation necessary to verify the income received by all of the members of the household
37 for the prior year as well as verify the other requirements necessary to receive the exemption.

38 **Sec. 13-292. - Waiver of additional exemption.**

39 Failure to file the application and sworn statement by March 1st or failure to file the required

1 supporting documentation by June 1st of any given year shall constitute a waiver of the
2 additional exemption privilege for that year.

3 **Sec. 13-293. - Availability of exemption.**

4 ~~This~~ The additional \$50,000 exemption provided in sec. 13-290 (a) shall be available
5 commencing with the year 2000 tax roll, and the property appraiser may begin accepting
6 applications and sworn statements for the year 2000 tax roll as soon as the appropriate forms are
7 available from the department of revenue. The additional exemption provided in sec. 13-290 (b)
8 up to the amount of the assessed value of the property shall be available commencing with the
9 2013 tax roll, and the property appraiser may begin accepting applications and sworn statements
10 for the 2013 tax roll as soon as the appropriate forms are available from the Department of
11 Revenue.

12 **Sec. 13-294. - Annual adjustment of additional exemption.**

13 Commencing January 1, 2001, the twenty thousand dollars (\$20,000.00) annual income
14 limitation in this article shall be adjusted annually, on January 1 by the percentage change in the
15 average cost-of-living index in the period January 1 through December 31 of the immediate prior
16 year compared with the same period for the year prior to that. As used herein "index" shall be the
17 average of the monthly consumer-price index figure for the stated twelve-month period, relative
18 to the United States as a whole, issued by the United States Department of Labor.

19 **Section 3. Severability.** If any section, sentence, clause, or phrase of the Ordinance
20 is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding
21 shall in no way affect the validity of the remaining portion of this Ordinance.

22 **Section 4. Inclusion in the Code.** It is the intent of the Board of County
23 Commissioners that the provisions of this Ordinance shall become and be made a part of the
24 Lake County Code and that the sections of this Ordinance may be renumbered or relettered and
25 the word "ordinance" may be changed to "section," "article," or such other appropriate word or
26 phrase in order to accomplish such intentions.

27 **Section 5. Filing with the Department of State.** The Clerk shall be and is
28 hereby directed forthwith to send a certified copy of this Ordinance to the Secretary of State for
29 the State of Florida.

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1 Ordinance 2012-____; Providing for Additional Homestead Exemption for Certain Qualifying Senior Citizens

2
3 **Section 6.** **Effective Date.** This Ordinance shall become effective as provided
4 for by law.

5
6 Enacted this 18th day of December, 2012.

7
8 Filed with the Secretary of State December 31, 2012.

9
10 Effective December 31, 2012.

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14 ATTEST:

BOARD OF COUNTY COMMISSIONERS
OF LAKE COUNTY, FLORIDA

15 Barbara Lee for
16
17 Neil Kelly, Clerk of the
18 Board of County Commissioners
19 of Lake County, Florida

Leslie Campione
Leslie Campione, Chairman

This 20th day of December, 2012.

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23 Approved as to form and legality:

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25
26 Sanford A. Minkoff for
27 Sanford A. Minkoff
28 County Attorney

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RECEIVED
CLERK OF THE BOARD OF COUNTY COMMISSIONERS
LAKE COUNTY, FLORIDA