

Board of County Commissioners Agenda Request

Date of Meeting: January 3, 2012

Date Submitted: December 22, 2011

To: Honorable Chairman and Members of the Board

From: Deborah Minnis, County Attorney

Subject: **Public Hearing:** Adoption of Ordinance No. _____ to enact and authorize an additional homestead exemption of \$25,000 for qualified individuals who are at least 65 years of age.

Statement of Issue:

This item seeks Board direction regarding the adoption of an ordinance to enact and authorize an additional homestead exemption of \$25,000 for qualified individuals who are at least 65 years of age.

Background:

Section 196.075, Florida Statutes authorizes counties to grant an additional homestead exemption of not more than \$50,000 to persons who are at least 65 years of age and meet specified statutory criteria. At the February 1, 2011 BOCC meeting, the Board appointed a Committee consisting of Commissioner Lamb; Clay VanLandingham, Property Appraiser; Dale Summerford, Tax Collector; Arthur Lawson, Interim County Administrator; and a representative from the Clerk’s Office to review the impact of a proposed additional ad valorem tax exemption for seniors.

Mr. VanLandingham appeared at the May 3, 2011 BOCC meeting and provided information on the various levels of the exemption and how this additional exemption would affect the ad valorem revenues of the County. The Committee met and decided to recommend an additional \$25,000 homestead exemption for seniors meeting the qualifications as set out in Florida Statutes. At the August 16, 2011 BOCC meeting the Board voted 5-0 to adopt the committee’s recommendation and authorized an additional \$25,000 homestead exemption for qualified individuals who are at least 65 years of age.

Analysis:

To qualify for the additional exemption, seniors must be at least 65 years of age or older, must have legal or equitable title to the real estate and maintain thereon a permanent residence, and their total household income, as that term is defined by section 196.075, must not exceed \$20,000 plus yearly cost of living increases since January 1, 2007. The amount of the exemption would be based on the value of the home over the \$50,000 homestead exemption presently allowed.

Fiscal Impact:

See the attached estimated impact.

Options:

1. Approve the Ordinance.
2. Disapprove the Ordinance.
3. Instruct counsel and staff to revise the Ordinance based on further instructions by the Commission.

County Attorney's Recommendation:

Option 1. Approve the Ordinance

Attachment:

Copy of proposed Ordinance.

Estimate by Property Appraiser

ORDINANCE NO. _____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF GADSDEN COUNTY, FLORIDA PROVIDING, PURSUANT TO SECTION 196.075, FLORIDA STATUTES AND ARTICLE VII; SECTION 6(D) OF THE STATE CONSTITUTION, AN ADDITIONAL HOMESTEAD EXEMPTION FOR QUALIFIED PERSONS 65 AND OLDER OF \$25,000; PROVIDING A TITLE; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS the Gadsden County Board of County Commissioners seeks to provide an additional homestead exemption for persons 65 and older.

WHEREAS the Gadsden County Board of County Commissioners finds that such exemption serves a public purpose and provides a benefit to citizens of Gadsden County.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF GADSDEN COUNTY, FLORIDA:

SECTION 1. CREATION OF ORDINANCE PROVIDING AN ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER.

(1) DEFINITIONS:

(a) As used in this ordinance, "household" means a person or group of persons living together in a room or group of rooms as a housing unit. The term does not include persons boarding in or renting a portion of the dwelling.

(b) As used in this ordinance, "household income" means the adjusted gross income, as defined in section 62 of the United States Internal Revenue Code, of all members of the household.

(2) ELIGIBILITY:

(a) The individual must have legal or equitable title to the real estate and

(b) Must maintain his/her permanent residence on the real estate for which the additional exemption is being sought, and

(c) Must have attained the age of 65 and

(d) Whose household income, as that term is defined above, does not exceed \$20,000 plus the yearly cost of living increase. The cost of living increase is measured by the percentage change in the average cost-of-living index in the period of January 1 through

December 31 of the immediate prior year compared with the same period for the year prior to that. The household income amount shall be adjusted annually on January 1.

(e) To claim the exemption, the taxpayer must annually submit to the property appraiser no later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue. The sworn statement must be supported by copies of the documents listed below and must attest to the accuracy of the documents and grant permission to allow review of the documents, if requested, by the property appraiser.

(1) Any federal income tax returns for the prior year for each member of the household,

(2) Any wage and earnings statements (W-2 Forms) for each member of the household,

(3) Any requests for extension to file returns for each member of the household and

(4) Any additional documentation required by the Florida Department of Revenue.

(f) Once the additional exemption is granted, the taxpayer must continue to submit the sworn statement annually but is not required to submit the supporting documents unless requested to do so by the property appraiser.

(3) APPLICABILITY AND AMOUNT OF EXEMPTION.

(a) The exemption authorized by this ordinance applies only to taxes levied by Gadsden County.

(b) An additional exemption of \$25,000 is granted to those taxpayers who meet the criteria.

(4) MISCELLANEOUS

(a) The property appraiser is authorized to conduct random audits of the sworn statements submitted pursuant to this ordinance to ensure the accuracy of the household income reported.

(b) Taxpayers selected for audit by the property appraiser shall execute Internal Revenue Form 8821 or 4506 authorizing the Internal Revenue Service to release tax information to the property appraiser's office. All audits conducted in accordance with this ordinance shall be completed on or before June 1. If the taxpayer fails to provide the requested documents, the property appraiser may not grant or renew the exemption.

(c) If property is held jointly with right of survivorship, the person residing on the property who otherwise meets the requirements of this ordinance may receive the entire amount of the additional homestead exemption.

(d) If the property appraiser determines that for any year within the immediately previous 10 years that a person who was not entitled to the additional homestead exemption was granted such an exemption, and the granting of the exemption was not the result of a clerical mistake or omission by the property appraiser, the property appraiser shall serve upon the owner notice of intent to record in the public records of Gadsden County a notice of tax lien.

(e) Any property owned by the taxpayer and that is situated in this state is subject to the taxes exempted by the improper homestead exemption plus a penalty of 50% of the unpaid taxes for each year and interest at a rate of 15% per annum.

(f) Before a lien is filed, the owner will be given 30 days in which to pay the taxes, penalties and interest.

SECTION 2. TITLE.

(1) The title of this ordinance shall be: "Additional Homestead Exemption for Persons 65 and Older."

SECTION 3. SEVERABILITY.

In accordance with Section 1-9 of the Gadsden County Code of Ordinances, the sections, subsections, paragraphs, sentences, clauses and phrases of this Ordinance and all provisions are severable so that if any section, subsection, paragraph, sentence, clause or phrase of this Ordinance is declared unconstitutional or invalid by a valid judgment of a court of competent jurisdiction, such judgment shall not affect the validity of any other section, subsection, sentence, clause and phrase of this Ordinance, for the Board of County Commissioners declares that it is its intent that it would have enacted this Ordinance without such invalid or unconstitutional provision(s).

SECTION 4. EFFECTIVE DATE; FILING WITH THE DEPARTMENT OF STATE.

This ordinance shall take effect upon filing with the Department of State.

DULY PASSED AND ADOPTED BY a vote of _____ to _____ on the _____ day of _____, 2012.

BOARD OF COUNTY
COMMISSIONERS OF GADSDEN
COUNTY, FLORIDA

By: _____
SHERRIE D. TAYLOR, Chairman

Nicholas Thomas
Clerk of the Circuit Court

NOTICE OF INTENT

NOTICE IS HEREBY GIVEN to all concerned that the Board of County Commissioners of Gadsden County, Florida, intends at its regularly scheduled meeting, at 6:00 PM, at the Gadsden County Governmental Complex, 9-B East Jefferson Street, Quincy, Florida, on the 3rd day of January, 2012, to consider adoption of an ordinance:

PROVIDING FOR, PURSUANT TO SECTION 196.075, FLORIDA STATUTES AND ARTICLE VII; SECTION 6(D) OF THE STATE CONSTITUTION AN ADDITIONAL HOMESTEAD EXEMPTION OF \$25,000 FOR QUALIFIED PERSONS 65 AND OLDER;

INTERESTED PARTIES MAY APPEAR AT THE MEETING AND BE HEARD WITH RESPECT TO THE PROPOSED AMENDMENT. IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE BOARD OF COUNTY COMMISSIONERS WITH RESPECT TO THIS MATTER, HE WILL NEED A RECORD OF PROCEEDINGS, AND FOR SUCH PURPOSE, HE MAY NEED TO ASSURE THAT A VERBATIM RECORDING OF THE PROCEEDING IS MADE, WHICH RECORD INCLUDES TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

The proposed ordinance is available for public inspection at the Office of the Clerk, Gadsden County Courthouse, 10 E. Jefferson St., Quincy, Florida.

BOARD OF COUNTY COMMISSIONERS OF
GADSDEN COUNTY, FLORIDA

By: _____
Nicholas Thomas, Clerk

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