

CALHOUN COUNTY

ORDINANCE NO. 99-07

AN ORDINANCE PROVIDING FOR THE EXERCISE OF COUNTY POWERS; AUTHORIZING AN ADDITIONAL HOMESTEAD EXEMPTION OF \$25,000.00; PROVIDING THAT SAID ADDITIONAL HOMESTEAD EXEMPTION SHALL BE AVAILABLE TO ANY PERSON WHO HAS LEGAL OR EQUITABLE TITLE TO REAL ESTATE AND WHOSE PERMANENT RESIDENCE IS MAINTAINED THEREON, PROVIDING THAT SAID PERSON HAS ATTAINED THE AGE OF SIXTY-FIVE (65) YEARS OR OLDER, PROVIDING THAT SAID PERSON'S HOUSEHOLD INCOME DOES NOT EXCEED \$20,000.00 AS DEFINED; PROVIDING FOR ADJUSTMENTS; PROVIDING DEFINITIONS; SPECIFYING THE TAXES TO WHICH THE ADDITIONAL EXEMPTION APPLIES; ESTABLISHING ANNUAL FILING REQUIREMENTS; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Article VII, Section 6(f) of the Florida Constitution authorizes the State Legislature to enact a general law allowing local governments, for the purpose of their respective tax levies, to grant an additional homestead exemption; and

WHEREAS, said Constitutional Amendment provides that the additional homestead exemption shall not exceed \$25,000.00; that it would apply to persons having legal or equitable title to real estate and whose permanent residence is maintained thereon; who are 65 years old or older and whose household income does not exceed \$20,000.00; and

WHEREAS, the State Legislature enacted Chapter 99-341, Laws of Florida creating Section 196.075, Florida Statutes, implementing Article VII, Section 6(f), Florida Constitution, Chapter 99-341, Laws of Florida, and Section 196.075, Florida Statutes; and

WHEREAS, the County may provide for an additional homestead exemption within the provisions and limitation of Article VII, Section 6(f), Florida Constitution, Chapter 99-341, Laws of Florida, and Section 196.075, Florida Statutes; and

WHEREAS, said additional homestead exemption should be in the form of an ordinance and should be filed with the Calhoun County Property Appraiser no later than December 1, 1999, to be effective in the 2000 tax year;

FILED
1999-11-11
CLERK OF COUNTY
CALHOUN COUNTY
FLORIDA

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF CALHOUN COUNTY, FLORIDA:

This ordinance of Calhoun County, Florida, be and the same is hereby enacted to read as follows:

Section 1. Commencing January 1, 2000, and annually thereafter, pursuant to Article VII, Section 6(f), Florida Constitution and Section 196.075, Florida Statutes, an additional homestead exemption of \$25,000.00 is hereby authorized for any person who has the legal or equitable title to real estate in Calhoun County, Florida, and whose permanent residence is maintained thereon, who has attained the age of 65 years or older, and whose household income, as defined below, does not exceed \$20,000.00 or the amount determined by annual adjustment as stated in Section 3 below. This exemption shall apply only to taxes levied by Calhoun County, Florida.

Section 2. Definitions: As used in this ordinance, the following terms shall have the following meanings:

- A. *"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.
- B. *"Household Income"* Means the adjusted gross income, as defined in Section 62 of the United States Internal Revenue Code, of all members of a household.

Section 3. Annual adjustment to household income. Beginning January 1, 2001, the \$20,000.00 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 to 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.

Section 4. Annual filing of household income statement. Any tax payer claiming the additional homestead exemption must submit annually, not later than March 1 of each year, to the Property Appraiser of Calhoun County, a sworn statement of household income. Such statement shall be on a form and under rules prescribed by the Florida Department of Revenue. In addition, other supporting documentation may be required as specified by the Calhoun County Property Appraiser.

Section 5. Severability Clause. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance is held, for any reason, to be unconstitutional, void or invalid, the validity of the remaining portion of this ordinance shall not be affected thereby.

Section 6. Effective Date. This ordinance shall take effect upon its passage by a majority vote of the Board of County Commissioners in and for Calhoun County, Florida, after due notice and publication, in the regular meeting on the 16th day of November, 1999, and upon receipt of the official acknowledgment from the Department of State of the State of Florida that this Ordinance has been filed with said office.

ADOPTED THIS THE 16TH DAY OF NOVEMBER, 1999, BY A VOTE OF 5 TO 0.

BOARD OF COUNTY COMMISSIONERS
CALHOUN COUNTY, FLORIDA

BY: S. Donnell Whitfield
S. DONNELL WHITFIELD, CHAIRMAN

ATTEST:
Willie D. Wise
Willie D. Wise, Clerk