

CALHOUN COUNTY
ORDINANCE NO. 2004-501

AN ORDINANCE OF CALHOUN COUNTY, FLORIDA, THAT EXEMPTS FROM TAXATION AN INCREASE IN THE ASSESSED VALUE OF HOMESTEAD PROPERTY RESULTING FROM CONSTRUCTING OR RECONSTRUCTING LIVING QUARTERS FOR PARENTS OR GRANDPARENTS WHO ARE 62 YEARS OLD OR OLDER, PROVIDING FOR AN APPLICATION TO BE FILED; PROVIDING FOR REVOCATION OF THE REDUCTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the electors of the State of Florida approved a Constitutional Amendment to Section 4 of Article VII of the State Constitution, as a result of the November, 2002, general election; and

WHEREAS, this Amendment authorized the Florida State Legislature to pass a general law that allows counties to provide a reduction in the assessed value of that property due to the construction or reconstruction of the property in order to provide living quarters for natural or adopted parents or grandparents of the owner, provided that at least one of the parents or grandparents is age sixty-two (62) or older; and

WHEREAS, in accordance with Section 4(e), Article VII of the State Constitution, the State Legislature passed on January 7, 2003, Florida Statute, Section 197.703, which provides for a reduction in assessments for living quarter of parents or grandparents.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF CALHOUN COUNTY, FLORIDA, as follows:

SECTION 1. In accordance with section 4(e), Article VII of the Florida Constitution and Florida Statutes, Section 197.703, Calhoun County herein provides for a reduction in the assessed value of homestead property which results from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse, if at least one of the parents or grandparents for whom the living quarters are provided is at least sixty-two (62) years of age.

SECTION 2. A reduction may be granted under Section 1, only to the owner of the homestead property and where the construction or reconstruction is consistent with the Calhoun County Land Development Regulations.

SECTION 3. A reduction in assessment which is granted under this Ordinance, applies only to construction or reconstruction that occurred after January 7, 2003, to an existing homestead and applies only during taxable years during which at least one such parent or grandparent maintains his/her primary place of residence in such living quarters within the homestead property of the owner.

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CLERK OF COUNTY
CALHOUN COUNTY, FLORIDA

SECTION 4. Such a reduction in assessment may be granted only upon an application filed annually with the Calhoun County Property Appraiser. The application must be made before March 1 of the year for which the reduction is to be granted. If the Property Appraiser is satisfied that the property is entitled to a reduction in assessment under this Ordinance, the Property Appraiser shall approve the application, and the value of such residential improvements shall be excluded from the value of the property for purposes of ad valorem taxation. The value excluded may not exceed the lesser of the following:

- (a) The increase in assessed value resulting from construction or reconstruction of the property; or
- (b) Twenty percent (20%) of the total assessed value of the property as improved.

SECTION 5. If the owner of homestead property for which such a reduction in assessed value has been granted is found to have made any willfully false statement in the application for the reduction, the reduction shall be revoked, the owner is subject to a civil penalty of not more than One Thousand Dollars (\$1,000.00), and the owner shall be disqualified from receiving any such reduction for a period of five (5) years.

SECTION 6. When the property owner no longer qualifies for the reduction in assessed value for living quarters of parents or grandparents, the previously excluded, just value of such improvements as of the first of January after the improvements were substantially completed, shall be added back to the assessed value of the property.

SECTION 7. This Ordinance shall become effective upon its being filed in the Office of the Secretary of State.

ADOPTED THIS 18th DAY OF January, 2005, BY A VOTE OF 5
TO 0.

BOARD OF COUNTY COMMISSIONERS
CALHOUN COUNTY, FLORIDA

BY: Willie T. Grant
Chairman

ATTEST:

Ruth W. Attaway
Ruth W. Attaway
Ex-Officio Clerk

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