

ORDINANCE NO. 07- 10

AN ORDINANCE OF CALHOUN COUNTY, FLORIDA, PROVIDING FOR AN ADDITIONAL HOMESTEAD EXEMPTION OF \$25,000.00, FOR OWNERS 65 YEARS OF AGE OR OLDER, HAVING LIMITED INCOME AS DEFINED BY STATUTE; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Legislature of the State of Florida enacted Chapter 2007-4, Laws of Florida, authorizing Florida counties to enact by ordinance, an increase in the homestead exemption for senior citizens from Twenty-Five Thousand Dollars to Fifty Thousand Dollars; and

WHEREAS, the Board of County Commissioners of Calhoun County, Florida, is authorized by Article VII Section 6(f) of the Florida Constitution and by Fla. St. Section 196.075(2) to provide by ordinance for an additional homestead exemption from county taxes for owners of homestead property in Calhoun County who had reached the age of 65 years and who have "limited income", as that term is defined in Fla. St. Section 196.075; and the Board of County Commissioners has determined that such an additional exemption in the amount of \$25,000 (\$50,000 total), should be allowed; and

WHEREAS, the Board of County Commissioners (the "Board") finds and determines that increasing the homestead exemptions for low income senior citizens in Calhoun County is a desirable and consistent with the Board's longstanding commitment to provide affordable housing for its low income and very low income citizens;

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Calhoun County, Florida, that:

1. There shall hereby be allowed an additional homestead exemption of \$25,000 (\$50,000.00 Total) for any person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, who has attained age 65, and who household income does not exceed the sums set forth in Fla. St. Section 196.075 (currently \$20,000 income per year at the time of passage of this ordinance). The exemption applies only to taxes levied by county government. The taxpayer claiming the exemption must annually submit to the property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Department of Revenue.

2. SEVERABILITY; EFFECTIVE DATE: 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 the ordinance shall not be affected thereby. This ordinance shall take effect as provided by law and shall first apply for the tax year commencing January 1, 2007.

