

ORDINANCE 17-07

AN ORDINANCE OF THE TOWN OF FORT MYERS BEACH, FLORIDA, AMENDING THE CODE OF ORDINANCES OF THE TOWN OF FORT MYERS BEACH, CHAPTER 24, TAXATION AND ASSESSMENT, SECTION 24.78, ADDITIONAL HOMESTEAD EXEMPTION FOR LONG TERM SENIORS TO PROVIDE AN ADDITIONAL HOMESTEAD EXEMPTION FOR LOW INCOME SENIORS WHO HAVE BEEN PERMANENT RESIDENTS FOR AT LEAST 25 YEARS AND HAVE HOMESTEADED PROPERTY WITH AN ASSESSED VALUE OF LESS THAN \$250,000; TO SPECIFY THAT JUST VALUE IS DETERMINED IN THE FIRST TAX YEAR THE OWNER APPLIES AND IS ELIGIBLE FOR THE EXEMPTION. ALLOWING PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ALL ORDINANCES IN CONFLICT HERewith; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in 2012 an amendment to the Florida Constitution was passed by the state electorate approving a new homestead exemption for long-term resident low income seniors; and

WHEREAS, in 2016 an amendment to the Florida Constitution was passed by the state electorate approving a new homestead exemption for long-term resident low income seniors for property with just value less than \$250,000 owned by certain senior, low-income, long-term residents to specify that just value is determined in the first tax year the owner applies and is eligible for the exemption; and

WHEREAS, the Town Council must adopt the new homestead exemption in order for it to be available to residents; and

WHEREAS, the Town Council of the Town of Fort Myers Beach desires to amend Section 24.78 of the Town of Fort Myers Beach Code of Ordinances to include the homestead exemption.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FORT MYERS BEACH, FLORIDA, THAT:

SECTION 1. The recitals stated above are hereby incorporated herein by reference.

SECTION 2. Chapter 24, FINANCE AND TAXATION, Section 24.78, Additional homestead exemption for persons 65 and older, is hereby amended to read as follows:

- A. In accordance with Section. § 6(d), Article VII, Florida Constitution, and F.S. §196.075, any person 65 years or over who has legal or equitable title to real estate located within the Town of Fort Myers Beach and maintains thereon his/her permanent residence which residence qualifies for and receives homestead exemption pursuant to §6(a), Art. VII, Florida Constitution, and whose household income does not exceed \$28,841.00 shall be entitled to make application for an additional homestead exemption of either:
 - 1) \$50,000.00 or

- 2) the assessed value of the property if the just value is less than \$250,000 and the permanent residence of the owner has been maintained thereon for at least 25 years; just value is determined in the first tax year the owner applies and is eligible for the exemption;
- B. The additional homestead exemption, if granted shall be applicable to all ad valorem tax millage rates levied by the town.
- C. Definitions. For the purpose of this subsection, the following words and phrases shall have the meanings respectively ascribed to them as in F.S. § 196.075:
- "Household." 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.
- "Household income." The adjusted gross income, as defined in Section 62 of the United States Internal Revenue Code, of all members of a household.
- D. Requirements. Every person claiming an additional homestead exemption pursuant to this section is subject to the following provisions:
- 1) An application therefore must be filed with the county property appraiser not later than March 1 of each year for which such exemption is claimed. Such application shall include a sworn statement of household income for all members of the household and shall be filed on a form prescribed by the Florida Department of Revenue.
 - 2) On or before June 1 of each such year every applicant must file supporting documentation with the property appraiser. Said documentation shall include copies of all federal income tax returns for the prior year, wage and earning statements (W-2 forms), and any other documentation deemed necessary and required by the property appraiser, including documentation necessary to verify the income received by all members of the household for the prior year. The taxpayer's statement shall attest to the accuracy of such copies and documentation.
 - 3) Failure to file the application and sworn statement by March 1 or failure to file the required supporting documentation by June 1 of any given year shall constitute a waiver of the additional exemption privilege for that year.
 - 4) If title is held jointly with right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the additional homestead exemption.
 - 5) Receipt of an additional homestead exemption provided for in this section shall be subject to the provisions of F.S. §§ 196.131 and 196.161, pertaining to wrongful receipt of a homestead exemption.

SECTION 3. Copies of this Ordinance shall be immediately furnished to the Property Appraiser of Lee County, Florida.

SECTION 4. If any section, subsection, sentence, clause or provision of this Ordinance is held invalid, the remainder of the Ordinance shall not be affected.

SECTION 5. All ordinances and parts of ordinances in conflict herewith shall be and the same are hereby repealed.

SECTION 6. This Ordinance shall take effect upon second reading in accordance with Law, and the Charter of the Town of Fort Myers Beach.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Fort Myers Beach, that:

The foregoing Ordinance was adopted by the Town Council upon a motion by Council Member Shamp and seconded by Council Member Cereceda and upon being put to a roll call vote, the result was as follows:

Dennis C. Boback, Mayor	aye	Tracey Gore, Vice Mayor	aye
Anita Cereceda, Council Member	aye	Joanne Shamp, Council Member	aye
Bruce Butcher, Council Member	aye		

DULY PASSED AND ADOPTED ON THIS 17th DAY OF APRIL, 2017

ATTEST:

TOWN OF FORT MYERS BEACH

By: 
Michelle D. Mayher, Town Clerk

By: 
Dennis C. Boback, Mayor

Approved as to form by:


Peterson Law Group, Town Attorney