

**NOV 19 2013 NP/JM**

EFFECTIVE DATE

ORDINANCE NO. 2013-21

**NOV 20 2013**

AN ORDINANCE OF ORANGE COUNTY, FLORIDA PERTAINING TO ADDITIONAL HOMESTEAD EXEMPTION FOR SENIOR CITIZENS; AMENDING SECTION 2-371 ("ADDITIONAL HOMESTEAD EXEMPTION") OF THE ORANGE COUNTY CODE, TO ALLOW FOR AN ADDITIONAL HOMESTEAD EXEMPTION FOR CERTAIN PERSONS 65 AND OLDER; PROVIDING FOR WAIVER OF AN ANNUAL APPLICATION OR STATEMENT FOR THE ADDITIONAL HOMESTEAD EXEMPTION FOR PERSONS 65 AND OLDER IN ACCORDANCE WITH SECTION 196.011 (9), FLORIDA STATUTES, AFTER THE INITIAL APPLICATION IS MADE AND THE CLASSIFICATION IS MADE BY THE PROPERTY APPRAISER IN ACCORDANCE WITH SECTION 196.075, FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, in 2012, Florida voters approved Amendment 11 to the Florida Constitution to allow counties and municipalities to grant an additional homestead tax exemption based on certain conditions for the homesteaded property for certain senior citizens; and

**WHEREAS**, the Board of County Commissioners (Board) desires to exercise this option and grant such increase in the additional homestead tax exemption to certain senior citizens.

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

**Section 1.** Section 2-371, Orange County Code, is hereby amended to read as follows with underlines showing additions and strikethroughs indicating deletions:

**Sec. 2-371. Additional homestead exemption.**

(a) In accordance with Section 6(d)6(f), Article VII of the State Constitution, and section F.S. § 196.075, Florida Statutes (2012), as amended in 2007,

(1) Any person age ~~sixty-five (65)~~ years or over who has legal or equitable title to real estate located within ~~unincorporated~~ Orange County and maintains thereon his/her permanent residence, which residence qualifies for and receives homestead exemption pursuant to Section 6(a), Article VII of the State Constitution, and whose adjusted annual household income, which shall be adjusted annually in accordance with section 196.075(3), Florida Statutes, beginning January 1, 2001 but does not exceed ~~twenty-thousand dollars (\$20,000.00)~~ for the year 2000, shall be entitled to make application for an additional homestead exemption of ~~fifty thousand dollars (\$50,000.00); or~~

(2) The amount equal to the assessed value of the property for any person who has the legal or equitable title to real estate located in Orange County with a just value less than \$250,000.00 and has maintained thereon the permanent residence of the owner for at least 25 years, and is age 65 years or over, and whose household income does not exceed the income limitation described in paragraph (1), above.

This additional homestead exemption, if granted, shall be applicable to the countywide millage rate only and shall not apply to ad valorem levies of any dependent special district or municipal service taxing unit within Orange County under authority of the Orange County Board of County Commissioners.

(b) "Adjusted household income" shall mean adjusted gross income, as defined in Section 62 of the United States Internal Revenue Code, of all members of a household. In accordance with section F.S. § 196.075, Florida Statutes, the household income limitation shall be adjusted annually on January 1 of each year by the percentage change in the average cost-of-living index (as published by the US Department of Labor) for the immediate prior ~~calendar year compared to the calendar year prior to that.~~

(c) Every person claiming the homestead exemption pursuant to this article must file an application therefore with the Orange County Property Appraiser not later than March 1 of each year for which such exemption is claimed. Such applications shall include a sworn statement of household income for all members of the household and shall be filed on a form approved by the Florida Department of Revenue. On or before June 1 of each such year, every applicant must file supporting documentation with the property appraiser in accordance with Florida law.

(d) Receipt of the additional homestead exemption provided for herein shall also be subject to the provisions in sections F.S. §§ 196.131 and 196.161, Florida Statutes, if applicable.

(e) Failure to file the application and sworn statement by March 1 or failure to file the required documentation by June 1 of a given year shall constitute a waiver of the additional exemption privilege for that year.

(f) Notwithstanding the foregoing, the county waives the requirement that a property owner file an annual application or statement for the additional homestead exemption for persons 65 and older in accordance with section 196.011(9), Florida Statutes, after an initial application is made and the exemption is granted by the property appraiser in accordance with section 196.075, Florida Statutes.

**Section 2.** Once enacted, a copy of this ordinance shall be delivered to the Orange County Property Appraiser no later than December 1, 2013, thereby allowing the exemption to take effect in the year 2014. In the event this ordinance is repealed, the County shall notify the Orange County Property Appraiser no later than December 1 of the year prior to the year of the exemption expiration.

*Section 3. Effective date.* This ordinance shall become effective pursuant to general law.

ADOPTED THIS \_\_\_\_ DAY OF NOV 19 2013, 2013.



ORANGE COUNTY, FLORIDA  
By: Board of County Commissioners

By: Linda Weinberg  
for Teresa Jacobs  
County Mayor

ATTEST: Martha O. Haynie, County Comptroller  
As Clerk of the Board of County Commissioners

By: Craig A. Stopyna  
for Deputy Clerk